



# Pioneer Valley Performing Arts Charter Public School

## October Board Meeting

Published on October 30, 2021 at 2:25 PM EDT

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### Date and Time

Tuesday October 12, 2021 at 6:00 PM EDT

### Location

This meeting will be remotely accessible to the public.

Zoom Account is inviting you to a scheduled Zoom meeting.

Topic: PVPa Board of Trustees October Meeting

Time: Oct 12, 2021 06:00 PM Eastern Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/82777554683?pwd=NVNXCkdja1ZtcWI0M29ZdnILbk5SZz09>

Meeting ID: 827 7755 4683

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**Agenda**

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>6:00 PM</b>
A. Record Attendance			1 m
B. Call the Meeting to Order		David Potter	1 m
C. Read the Mission Statement		A member of the Board	2 m
<b>PVPA offers its students intensive exposure to the performing arts within the context of an excellent college preparatory curriculum.</b>			
D. D. Approve Minutes	Approve Minutes	Jacob Rosenblum	
<b>Please read minutes and prepare concerns or questions prior to the meeting. Committee Chairs to review/discuss any outstanding minutes (approved or unapproved).</b>			
E. Public Comment			
<b>II. Executive Director Report</b>			<b>6:04 PM</b>
A. New Employee Manual	Vote	Brent Nielsen	10 m
<b>III. Board Committee Reports</b>			<b>6:14 PM</b>
A. Finance Committee	Vote	Andrea Nathanson	15 m
1. FY21 Audit			
2. July DESE Tuition Projection			
2. Committee Meeting Time			
B. Governance Committee	Discuss	Marty Espinola	10 m
C. Development Committee			5 m
D. School Leader Evaluation Committee			5 m
Next Meeting October 18, 2021			
E. Long Range Infrastructure Planning Committee			5 m
Next meeting November 2, 2021			
<b>IV. Internal Stakeholders</b>			
A. Staff Reports			
B. Student Reports			
<b>V. Other Business</b>			<b>6:54 PM</b>

	Purpose	Presenter	Time
<b>A. President's Business</b>			5 m
Committee Membership			
1. Educational Excellence			
2. Diversity, Equity, Inclusion			
3. Strategic Action Plan			

**VI. Other business not reasonably anticipated within 48 hours of meeting**

**VII. Closing Items**

<b>A. Adjourn Meeting</b>	Vote
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# Cover Sheet

## D. Approve Minutes

<b>Section:</b>	I. Opening Items
<b>Item:</b>	D. D. Approve Minutes
<b>Purpose:</b>	Approve Minutes
<b>Submitted by:</b>	
<b>Related Material:</b>	PVPA September Minutes.pdf

DRAFT



# Pioneer Valley Performing Arts Charter Public School

## Minutes

### September Meeting

#### Date and Time

Tuesday September 14, 2021 at 6:00 PM

#### Location

Google Meet remote access:

Zoom Account is inviting you to a scheduled Zoom meeting.

Topic: September Board of Trustees

Time: Sep 14, 2021 06:00 PM Eastern Time (US and Canada)

Join Zoom Meeting

[https://us02web.zoom.us/j/81060529067?](https://us02web.zoom.us/j/81060529067?pwd=R3hSVGldUpYUStFb1RQbDJJeHJxQT09)

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**Trustees Present**

Andrea Nathanson, David Potter, Jacob Rosenblum (remote), LATRINA DENSON (remote), Marty Espinola (remote), Melinda Winter, Neil Hede (remote), Shannon Materka, Shino Yoshen (remote), Tonya Ward (remote)

**Trustees Absent**

None

**Trustees who arrived after the meeting opened**

Tonya Ward

**Ex Officio Members Present**

Brent Nielsen

**Non Voting Members Present**

Brent Nielsen

**Guests Present**

Fiona Yates, Marcy Conner

**I. Opening Items**

**A. Record Attendance**

**B. Call the Meeting to Order**

David Potter called a meeting of the board of trustees of Pioneer Valley Performing Arts Charter Public School to order on Tuesday Sep 14, 2021 at 6:21 PM.

**C. Read the Mission Statement**

Melinda Winter

**D. D. Approve Minutes**

Marty Espinola made a motion to approve the minutes from 8/24/2021 with amendments to include Neil's absence and indicate the break taken midway through the meeting Board of Trustees on 08-24-21.

Melinda Winter seconded the motion.

Neil Hede raises that he was not listed as absent during meeting. The break that was taken during the meeting is also not listed in the minutes. The board **VOTED** to approve the motion.

**Roll Call**

David Potter	Aye
Marty Espinola	Aye
Shannon Materka	Aye
Tonya Ward	Absent
Jacob Rosenblum	Aye
Andrea Nathanson	Aye
Shino Yoshen	Abstain
Neil Hede	Aye
Melinda Winter	Aye

### **Roll Call**

LATRINA DENSON Aye

## **II. Executive Director Report**

### **A. Brent Nielsen**

It has been a couple of weeks since the beginning of school, and overall, things are going well. There were a few issues with the schedule, most of which have been resolved.

There is an agreement with the Union to change the schedule for this year, mostly impacting the middle school schedule. There is a plan in place to modify the scheduling process to increase student satisfaction. The specifics of this plan will depend on negotiations with the Union.

At the beginning and end of the day, there are higher numbers of students in classes due to a deficiency in staffing at those times of the day. This has raised issues with fire code among other challenges.

On our response to COVID-19, we have been doing very well so far. According to the Union, there are very few teachers who are not vaccinated. About 89 students do not currently have vaccination records on file, which could be the result of a number of things. We have communicated COVID protocols with families, asking students and staff to quarantine if possible close contact occurs. We have received a few reports of close contacts but have not experienced an outbreak. We have had one reported positive case from a student at school, but there was no transmission among students or staff.

One of the largest challenges is managing indoor lunches. We have assigned students locations within the school for eating to ensure that tracing data can be kept up to date. The administration plans to work with the Union on a staggered lunch schedule to accommodate all students in the theater while they are eating. This plan will be communicated to students once an agreement has been reached.

Marcy was able to put together hiring data for both the administration and current employees, linked below.

- [Admin Data](#)
- [Employee Data](#)

Our new hires more closely represent the racial makeup of our student body, but we need to continue making efforts to recruit and retain a more racially diverse staff, including both teachers and administration, and Board of Trustees. We have made 17 new hires this year.

Question: Will vaccinations be required for students and staff?

Answer: Vaccination requirements for teachers need to be negotiated with the Union—we will discuss this later— and we do not have the authority to require vaccinations for students.

Question: How will we gather and track tracing information for students who are in the theater together?

Answer: These are definitely concerns. We have had two "open mic"s—one outdoors and one indoors—and are currently working on a plan to stagger groups. Keeping students in the theater and using assigned seating seems safer and more effective than allowing students to mingle more freely outdoors, where many

students feel comfortable removing their masks and needed reminders to adjust or wear them.

Question: Where are we with enrollment?

Answer: For the month of September, we have Chris Fournier managing the waitlist due to the departure of Charlotte Donovan. We are at either 399 or 400 students, but Chris has recruited a couple of students who will hopefully bring us to our goal of 400.

### **III. Board Committee Reports**

#### **A. Finance Committee**

The Finance Committee was planning to meet but was unable to due so as a result of an inability to meet quorum. Marcy created a schedule of Finance Committee dates to share with the Board. David will review this, send it out to Trustees, and put it on the agenda for the next meeting.

Tonya Ward arrived at 6:58 PM.

It is very difficult for federal employees to take time off to attend meetings that are hosted in the mornings or early afternoons. The Finance Committee will take this into account and try to figure out an alternate meeting time.

David requests that the Finance Committee shares the results of this discussion at the next Board Meeting.

#### **B. Governance Committee**

The Governance Committee met earlier in the month and got caught up on some cleaning up of minutes approvals. We also discussed priorities listed on the BoardOnTrack website and went over the Board goal-setting activity. In terms of Board membership, we have plans to reach out to community members who have filled out the membership survey. Our next meeting will be on September 29th at 7:00 PM.

Question: We talked last time about options for recruiting a new Head of School. Is that an ongoing conversation?

Answer: That is a discussion and decision for the Board as a whole. Next time the Governance Committee meets, we will try to come up with an agreement on what process we want to recommend to the Board.

Mike from BoardOnTrack recommended that we bring three candidates to the Board in May of next year. This process, whatever it ends up being, should be started by January when qualified candidates will be looking for jobs.

Question: How many of these decisions are Board-wide decisions?

Answer: The Board does need to decide if we want to enlist the help of an outside recruiting group. The Governance Committee will bring an item to the next meeting.

#### **C. Development Committee**

This is a theoretical committee made up of PVPA Board Trustees and members of the Friends of PVPA. It is in the agenda as a placeholder until we have determined how to reinvigorate the partnership between the Board and the Friends.



In conversations with the Friends, David discussed Chris Fournier's potential role in fundraising efforts. If Board Trustees are interested in taking part in that kind of work, this is a great opportunity to do so.

**D. PVPA School Leader Search Process Ad Hoc Committee**

Marty is eager to expand membership of this Committee. This could include Board members, community members, and staff.

Once a formal search Committee is established, it should include staff, Trustees, community members, and students with a variety of interests and skills. Mindi will join Marty on the Committee.

**E. School Leader Evaluation Ad Hoc Committee**

With David Chairing and Mindi and Shannon participating as members, the School Leader Evaluation Ad Hoc Committee met for the first time and developed a brief report, linked here.

**F. Long-range Infrastructure Planning Committee**

This Committee is also not currently active and exists in the agenda as a placeholder.

John Kulas holds the notes from the past LRIPC. There are a number of different ideas and plans from the past group that a new body can use to continue the planning process. Archives from the Committee are currently held in a shared Google Drive account.

Question: I know that there are issues with mold at area schools. Are we in danger of facing the same issues?

Answers: We have taken the proper precautions in an attempt to ensure that we can prevent the growth of mold.

The Long-range Infrastructure Planning Committee will be reinstated in the near future.

**G. Educational Excellence Committee**

This last Committee is also a placeholder. Our goal-setting activity and diagnostic data showed that this is an area we should be focusing on more diligently.

The Board could choose to assess student data more often and more in-depth rather than creating a new Committee. David suggests that we select this option.

BoardOnTrack mentioned, during our onboarding session, that it was unusual for us not to have an Educational Excellence Committee. This does not necessarily mean that we have to have one, but it is important to consider.

If we are going to add Educational Excellence to the monthly agenda, we should also add DEI as a regular discussion.

In the past, the Director of Academics and Director of Student Services presented student data to the Board regularly. The Board agrees that this—or something similar—is a wise course of action to address our need for more discussion related to Educational Excellence. David will evaluate this option and engage with BoardOnTrack to gather information on how to evaluate academic data as a Board.

#### **IV. Public Comment**

##### **A. Chris Fournier**

Chris Fournier provides an update on PVPA's 25th Anniversary celebration, [linked here](#).

#### **V. Internal Stakeholders**

##### **A. Staff**

The staff would like to see a map of how decisions are made by school leadership displayed around the school.

The staff would also appreciate allotted collaborative time for updates on what is going on at a Board level. Staff members would also like to see Trustees visit during collaborative time.

Board Trustees should try to attend more events and make themselves more visible in the Community.

Looking at college acceptance and attendance rates limits our definition of what success is. Widening this view and defining success more holistically would be beneficial for everybody.

The staff should have a new representative selected by Wednesday or Thursday.

##### **B. Students**

Students are excited about Octoberfest, Open Mic, etc..

Students have questions about how COVID protocols will affect regular events (like Community Day) and are looking for clarification regarding in-school safety measures.

Being outside today felt like PVPA again for the first time in a long time.

Student Council is working on appointing new Student Representatives. Current Student Representatives are invited and encouraged to attend meetings.

#### **VI. Other Business**

##### **A. Board self-assessment**

The Board should continue to be aware the data dashboard on BoardOnTrack. David will share pertinent information from time to time.

##### **B. Membership Updates**

Davarian Baldwin has resigned due to a conflict related to one of his classes.

Those who are not able to attend Board meetings should consider joining Committees.

The Board currently has 11 members, which is below our operating threshold. The Governance Committee has been working on recruiting and will continue to do so.

##### **C. SAP Goals and Objectives**

This has been discussed during the meeting.

**D. Committee Membership**

David will be reaching out to members individually.

**E. Board President's Contact Information**

Using the extension 515, messages will be forwarded to David via the school's phone system.

**VII. Closing Items**

**A. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 8:13 PM.

Respectfully Submitted,

Jacob Rosenblum

Marty Espinola made a motion to Adjourn.

Jacob Rosenblum seconded the motion.

The board **VOTED** unanimously to approve the motion.

**B. B. Executive Session**

David Potter made a motion to Move into Executive Session pursuant to Chapter 30A, section 21(a)(3), to discuss strategy with respect to collective bargaining with respect to Unit A and Unit B if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body, and the chair so declares. Jacob Rosenblum seconded the motion.

Marcy Conner and Brent Nielsen are invited to join. The board **VOTED** to approve the motion.

**Roll Call**

Shino Yoshen	Aye
LATRINA DENSON	Aye
Tonya Ward	Aye
Marty Espinola	Aye
Andrea Nathanson	Aye
Melinda Winter	Aye
Jacob Rosenblum	Aye
David Potter	Aye
Neil Hede	Aye
Shannon Materka	Aye



# Cover Sheet

## New Employee Manual

**Section:** II. Executive Director Report

**Item:** A. New Employee Manual

**Purpose:** Vote

**Submitted by:**

**Related Material:**

Pioneer Valley Performing Arts Charter\_Employee Guidelines\_FINAL\_09.2021 (1).pdf



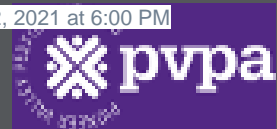
# Employee Handbook

Effective Date: 8/1/2021



We are a Hilb Group Company





# Pioneer Valley Performing Arts Employee Handbook

## Welcome

Welcome to Pioneer Valley Performing Arts Charter Public school! We wish you every success here! We believe that every employee contributes directly to our School's growth and success, and we hope you will take pride in being a member of our team.

This Employee Handbook was developed to describe some of our expectations for our employees. You should familiarize yourself with the contents of this Handbook as soon as possible, as you are required to comply with all the policies and practices it contains. It will answer many questions about employment with Pioneer Valley Performing Arts Charter Public school, from now on referred to as the "School."

The contents of this document have been carefully considered. We believe you will find the policies to be beneficial to both you as an employee and to the School. We hope that your experience here will be challenging, enjoyable, and rewarding. We look forward to collaborating with you.

## Mission Statement/ About Us

### A Public School Dedicated to Academic and Artistic Excellence

PVPA is a regional public charter school serving 400 students grades 7-12, from over 60 towns throughout Western Massachusetts. We seek to connect the creative process with critical thinking to inspire a love of learning. As a charter school, the work we do informs educational policy at local, state and national levels.

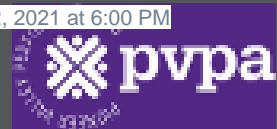
### Our Mission

PVPA offers its students intensive exposure to the performing arts within the context of an excellent college preparatory curriculum.

### Our History

The Pioneer Valley Performing Arts Charter Public School was founded in 1996 as part of the Massachusetts Educational Reform movement. As a charter school, we were mandated to identify and facilitate innovations in educational methods that could impact positively on student learning, and to disseminate these practices to other public schools in the Commonwealth and eventually the nation.

At the same time, with the implementation of Proposition 2½ and its consequential budgetary restraints, performing arts offerings in the Commonwealth's public schools declined sharply. Of the twenty-three high schools in the Pioneer Valley, twenty-two reported a significant reduction in performing arts programs. Only 47% offered a music program other than band. Only 26% offered a drama program of any kind. No school offered a dance program. Nowhere was creativity supported as an equal and necessary partner to critical thinking.



# Pioneer Valley Performing Arts Employee Handbook

In 1995 a group of artists and educators, united in their belief that the arts share equal importance with academics in the education of young people, formed the idea that led to the founding of PVPA. Their mission was to provide western Massachusetts with a school that offered students a challenging and innovative academic curriculum wedded to a performing arts program of unparalleled scope and depth. The school's success has exceeded even our initial high expectations.

## Our Vision

Pioneer Valley Performing Arts Charter Public School (PVPA) is a regional public charter school serving 400 students in grades 7-12, from over 60 towns throughout western Massachusetts. Our mission is to offer students intensive exposure to the performing arts within the context of an excellent college preparatory curriculum. The goal of PVPA is to provide students with a supportive and challenging environment that is responsive to multiple learning styles, emphasizes learning through the arts, and integrates creative and critical thinking throughout the curriculum.

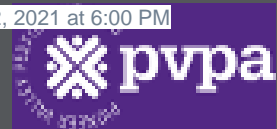
PVPA offers an answer to the challenge of educational transformation: an extraordinary, integrated curriculum that challenges students to blend creative and critical thinking in academic and performing arts courses is complemented by a respectful, empowering community that surrounds students with the support and encouragement of teachers, parents, and administrators. PVPA is a school where learning is so vivid, relevant, and magnetic that young people want to be there. Through our curriculum and instruction, students develop a sense of confidence, a direction for individual creativity, and the skills and experiences necessary to succeed in college and beyond.

We seek to connect and leverage the synergy between the creative process and critical thinking to inspire a love of learning. Arts integration supports the pursuit of academic excellence by increasing student interest and enthusiasm and by providing novel entries into intellectual realms that usually remain unplumbed in high school curricula. As a charter school, we are mandated to disseminate the work we do and our learning about it in order to inform educational policy at local, state and national levels.

The school has earned a reputation for its dedicated faculty and administrators, academic and artistic excellence, and motivated student body. At PVPA, committed educators from a wide range of experiences and expertise collaborate to create diverse programming, attentive teaching, and innovative forms of assessment. Each academic and performing arts faculty member holds impressive potential for successfully implementing the mission of the school. In keeping with PVPA's philosophy that creativity and critical thinking are intricately intertwined, many faculty are trained in both an academic discipline and an art form; thus, the arts inform classroom teaching in many traditional academic classes throughout the school.

Small class size is a priority at PVPA. An intimate setting, in which faculty members know every student by name, helps to create a personalized learning strategy for every student.





# Pioneer Valley Performing Arts Employee Handbook

PVPA is committed to excellence in its academic and arts programs, and the school's graduation requirements are aligned with the State's MassCore framework for college and career readiness. All students are required to meet the graduation requirements plus State competency determinations to earn a diploma from PVPA. For more information, please see the PVPA High School Course Catalog.

Within the framework of its scope and sequence, PVPA offers students choice in performing arts programs, including multiple options within the disciplines of dance, theatre, vocal and instrumental music, technical theatre, and visual arts.

## Purpose of this Document

This document is intended to provide you with a general understanding of the policies and practices of the School. However, this document cannot anticipate every situation or answer every question about employment. Should you have any questions about this Handbook, we welcome you to address them with the Chief Financial Officer. In addition, you can email [humanresources@pvpa.org](mailto:humanresources@pvpa.org) for any payroll, benefit, and other HR-related questions.

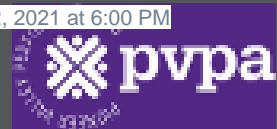
This Employee Handbook supersedes and replaces all previous policies and procedures including, but not limited to, all memoranda or written policies that may have been issued on the subjects covered in this document. The policies included are guidelines only and are subject to change as the School deems appropriate and necessary. To retain the necessary flexibility in the administration of policies, practices, and benefits, the School reserves the right to change, revise, interpret, or eliminate any of the policies, practices, or benefits described in this document at any time, with or without notice. From time to time, you may receive notice of new or modified policies, procedures, benefits, or programs. Any oral or written statements contrary to the policies, practices, or benefits described in this Employee Handbook, by anyone at the School, are unauthorized and disavowed and should not be relied upon. Any deviations from the stated policies must be authorized and approved in writing by Chief Financial Officer and the Executive Director.

Conflicting provisions contained in any collective bargaining agreement, to the extent required by law, shall supersede these policies. Nothing in this Handbook or in any other document or policy is intended to violate any local, state, or federal law. Nothing in this Handbook is intended to limit any concerted activities by employees relating to their wages, hours, or working conditions, or any other conduct protected by Section 7 of the National Labor Relations Act. Furthermore, nothing in this Handbook prohibits an employee from reporting concerns to, filing a charge or complaint with, making lawful disclosures to, providing documents or other information to, or participating in an investigation or hearing conducted by, the Equal Employment Opportunity Commission ("EEOC"), National Labor Relations Board ("NLRB"), Securities and Exchange Commission ("SEC"), or any other federal, state, or local agency charged with the enforcement of any laws.

Employees must comply with this Handbook at all times. Failure to comply with any policies or procedures in this Handbook will result in discipline, up to and including termination of employment.

Creation Date: August 2021

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# Pioneer Valley Performing Arts Employee Handbook

## State-Specific Policies

The School complies with applicable state and local laws. This Handbook may apply to employees working in a state with greater or different rights. To the extent that any provision outlined in this Handbook is inconsistent or to the extent the state law provides employees working in that state with additional benefits above and beyond those spelled out in this Handbook, the state law will be upheld. Employees may receive a state-specific supplement to this Handbook that provides information and policies applicable to employees working in that state.

## Open-Door Policy

We encourage open communication, feedback, and discussion about any matter of importance to an employee; therefore, employees are free to talk with any Senior Administrator at any time. Whether you have a problem, a suggestion, or an observation, we want to hear from you. By listening to you, the School can improve, address complaints, and foster employee understanding of the rationale for practices, processes, and decisions.

Most situations can and should be solved in discussion with your Senior Administrator; this is encouraged as your first effort, but you may also discuss your issues and concerns with School Leadership. While we provide employees with this opportunity to communicate their views, please understand that not every complaint can be resolved to the employee's satisfaction. Even so, we believe that open communication is essential to a successful work environment and all employees should feel free to raise issues of concern without fear of reprisal.

Please note that some School policies, such as the Sexual and Other Unlawful Harassment policy, contain specific reporting procedures that should be followed. Employees should utilize this Open-Door policy for any issues or ideas that are not addressed through the School's specific reporting procedures.



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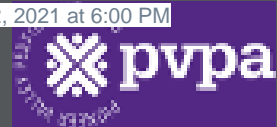
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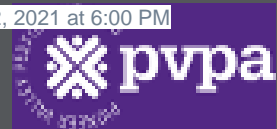
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# Pioneer Valley Performing Arts Employee Handbook

## Section 1: Employment Practices

### 1.1 Hiring and Renewals

Employment with the School is at-will, unless state law or collective bargaining agreement which covers the employee's employment provides otherwise. This means that employment may be terminated for any or no reason, with or without cause or notice at any time by the employee or by the School. Nothing in this Handbook or any oral statement shall limit the right to terminate at-will. This at-will employment policy is the sole and entire agreement between the employee and the School regarding the fact that employment with the School is at-will. No Senior Administrator has any authority to enter into a contract of employment express or implied that changes the fact that employment with the School is at-will. Only the Principal/Executive Director of the School or their authorized representative has the authority to enter into an employment agreement that alters the fact that employment with the School is at-will, and any such agreement must be in writing signed by the Principal/Executive Director of the School or their authorized representative.

### 1.2 Employment Classifications

It is the intent of the School to clarify the definitions of employment classifications so that employees understand their employment status and benefit eligibility. These classifications do not guarantee employment for any specified period of time. The right to terminate the employment relationship at-will at any time is retained by both the employee and the School. All employees are designated as either nonexempt or exempt under state and federal wage and hour laws.

*These classifications are made based on the guidelines set by the Fair Labor Standards Act (FLSA):*

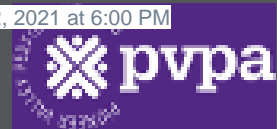
- **Nonexempt:** Nonexempt employees are subject to the minimum wage and overtime provisions of the federal Fair Labor Standards Act (FLSA) and parallel state law. Nonexempt employees are entitled to overtime pay, or "time and one half" when they work more than forty (40) hours per workweek, under the specific provisions of state and federal laws.
- **Exempt:** Exempt employees generally hold a salaried professional, administrative, or executive position, and perform work duties that exempt them from the minimum wage and overtime provisions of the FLSA.

The School has established the following categories for both nonexempt and exempt employees:

- **Regular, full-time:** Employees who are normally scheduled to work at the School up to forty (40) hours per week (except for approved paid time off or approved leave of absence). Full-time employees are eligible for the full benefit package, subject to the terms, conditions, and limitations of each benefit program, and are provided with benefits required by applicable law. For more information regarding the specifics of full-time hours per position, please defer to Article 12, Hours and Scheduling in the CBA.
- **Regular, part-time:** Part-time employees may be eligible for some, but not all, employee benefits described in this Employee Handbook and are provided with benefits required by applicable law. For more information, please defer to Article 12, Hours and Scheduling in the CBA.

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- **Temporary/Seasonal/Part Time Substitutes:** Employees who are hired on an interim basis to temporarily supplement the workforce during times of increased demand or to assist in the completion of a specific project. Employment beyond any initially stated period does not in any way imply a change in employment status. Temporary employees retain their status until notified of a change in their status, in writing. While temporary employees receive all legally mandated benefits, such as workers' compensation insurance and social security, they are ineligible for all of the School's other discretionary benefit programs.
- **Intern:** Typically, students that are being given the opportunity to gain real-life work experience or to be assessed for future regular employment. Internships are of a limited duration. Interns are eligible for legally mandated benefits.

Employment status and benefits eligibility will be outlined in an employee's offer letter or other agreement. Employees will be notified in writing of any changes in their employment classifications that occur during their employment.

## 1.3 Immigration Compliance

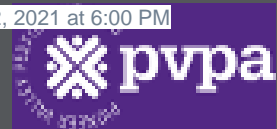
The School is committed to employing only individuals who are authorized to work in the United States and who comply with applicable immigration and employment law. As a condition of employment, every individual must provide satisfactory evidence of their identity and legal authority to work in the United States within three business days of commencing employment. If the employee cannot verify their right to work in the United States within three business days of employment, the School will be required to terminate their employment immediately.

## 1.4 Disability Accommodation

The School will not discriminate against qualified individuals with disabilities regarding any aspect of their employment. To comply with applicable laws ensuring equal employment opportunities for individuals with disabilities, the School will provide reasonable accommodations for the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or an employee, unless undue hardship or a direct threat to the health and/or safety of the individual or others would result. Any employee who requires an accommodation in order to perform the essential functions of their job, enjoy an equal opportunity, and/or obtain equal job benefits should contact Chief Financial Officer to request such an accommodation.

We will communicate with the employee and engage in an interactive process to determine the nature of the issue and what, if any, reasonable accommodation(s) may be appropriate. In some cases, this interactive process may be triggered without a request from the employee, such as when the School receives notice from its own observation or another source that a medical impairment may be impacting the employee's ability to perform their essential job functions.





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Employees who believe they need an accommodation must specify, preferably in writing, what barriers or limitations prompted the request. The School will evaluate information obtained from the employee, and possibly their health care provider or another appropriate health care provider, regarding any reported or apparent barriers or limitations, and will then work with the employee to identify possible accommodations, if any, that will help to eliminate or otherwise address the barrier(s) or limitation(s). If an identified accommodation is reasonable and will not impose an undue hardship on the School and/or a direct threat to the health and/or safety of the individual or others, we will generally make the accommodation, or the School may propose another reasonable accommodation which may also be effective. Employees are required to cooperate with this process by communicating with the School regarding their requested accommodation, providing all necessary documentation supporting the need for accommodation and being willing to consider alternative accommodations when applicable.

## 1.5 Pregnancy and Lactation Accommodation

Employees and applicants with needs related to pregnancy, childbirth, or related conditions (including lactation), may request a reasonable accommodation to enable them to perform their job. A reasonable accommodation may include, but is not limited to, the following: more frequent or longer breaks; acquisition or modification of equipment or seating; assistance with manual labor; job restructuring; light duty; private non-bathroom space for expressing breast milk; modified work schedules; temporary transfers to a less strenuous or hazardous position; or time off to attend to a pregnancy complication or recover from childbirth. The School will provide a reasonable accommodation for needs related to pregnancy, childbirth, or a related medical condition so long as the requested accommodation does not impose an undue hardship on the School.

The School will not deny employment opportunities or take adverse employment action against otherwise qualified applicants or employees who request or use such reasonable accommodations. Employees who take leave as an accommodation under this policy will be reinstated to their original job or to an equivalent position with equivalent pay, seniority, benefits, and other terms and conditions of employment upon their notification to the School of their intent to return to work or when the employee's need for a reasonable accommodation ends.

The School may require that employees provide documentation about the need for a reasonable accommodation, or the need to extend an accommodation, from an appropriate health care or rehabilitation professional. The School will not require such documentation when the requested accommodation is more frequent restroom, food, and water breaks; seating; private non-bathroom space for expressing breast milk; or limits on lifting over 20 pounds.

Employees who have questions about this policy or who wish to request leave or other reasonable accommodations under this policy should contact Chief Financial Officer. When an employee makes





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a request for a reasonable accommodation, the School and employee will engage in a timely, good-faith, and interactive process to determine an effective reasonable accommodation.

## 1.6 Equal Employment Opportunity/Nondiscrimination Policy

The School provides equal employment opportunities to all employees and applicants for employment without regard to race, color, religion, sex (including pregnancy, lactation, childbirth or related medical conditions), gender identity, sexual orientation, national origin, ancestry, age, physical or mental disability, genetic information (including testing and characteristics), military service or veteran status, citizenship status, certain criminal records, HIV testing, a personal admission to a facility for the care and treatment of a mentally ill person, taking of parental leave, crime victim status, or any other classification protected by applicable local, state, and federal law. This policy applies to all terms and conditions of employment, including, but not limited to, hiring, placement, promotion, termination, layoff, recall, transfer, compensation, training, scheduling, and leaves of absence. The School does not tolerate harassment, discrimination, or retaliation of any kind, including, but not limited to, these protected classes. We are counting on everyone, individually and collectively, to give this policy positive and constructive support.

The School also will not discriminate or retaliate against an employee because the employee provided evidence in connection with a claim for unemployment benefits or testified at any unemployment hearing. Any employee who believes they have been discriminated against should report their concerns to their Senior Administrator, Human Resources, or any other member of management with whom they feel comfortable.

## 1.7 Employment Applications and Resumes

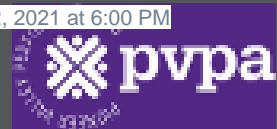
The School relies upon the accuracy of all information provided during the hiring process, including, but not limited to, employment applications, resumes, and any other form(s) associated with the hiring process. All data presented by individuals throughout their employment with the School must be true and accurate to the best of their knowledge. Any deliberate misrepresentations, falsifications, or material omissions in any form, whether deemed pertinent or not, in regard to the information or data provided to the School, may result in the exclusion of the individual from further consideration for employment, or if the person has already been hired, the termination of their employment with the School.

## 1.8 Personnel Files

The School maintains personnel files on each employee. Employees will be provided access to personnel records in accordance with applicable state law. Only authorized members of management and Chief Financial Officer have access to an employee's personnel file. However, the School will cooperate with — and provide access to an employee's personnel file to — law enforcement officials or local, state, or federal agencies in accordance with applicable law, or in response to a subpoena, in accordance with applicable law.

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It is an employee's responsibility to promptly notify the School of any changes in personal data. Changes of particular importance are the following:

- Legal name;
- Address change;
- Emergency contact information;
- Dependent Information (including contact information);
- Change in gender;
- Marital status;
- Beneficiary changes;
- Military or draft status;
- Tax withholding exemptions; and
- Educational and professional accomplishments.

Before any of these changes are made, employees should contact Chief Financial Officer.

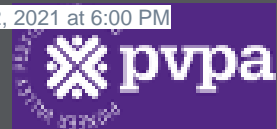
## 1.9 Benefit Eligibility

Benefit plans offered by the School are defined in legal documents such as insurance contracts and summary plan descriptions. If employees are offered benefits, and if a question arises about the nature and extent of plan benefits or if there is a conflict in language, the formal language of the plan documents govern, not the informal wording of this Handbook. Plan documents, if applicable, are available for your inspection. The School and its designated benefit-plan administrators reserve the right to determine eligibility as well as interpretation and administration of issues related to benefits offered by the School. Employment benefits vary according to the position and status of the employee.

## 1.10 Statutory Insurance Programs

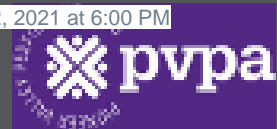
The School offers the following insurance to our employees as required by state and federal laws.

**A. Workers' Compensation Insurance:** The School is insured to provide workers' compensation coverage at no cost to employees. This program covers any injury or illness sustained in the course of employment that requires medical, surgical, or hospital treatment. Subject to the applicable legal requirements, workers' compensation insurance may provide wage replacement benefits after a waiting period. Employees who sustain work-related injuries or illnesses must inform their Senior Administrator immediately. No matter how minor an on-the-job injury may appear, it is important that it be reported immediately. This will enable an eligible employee to qualify for coverage as quickly as possible.



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- B. Unemployment Insurance:** The School complies with all local, state, and federal laws that govern the unemployment insurance program. The State Unemployment Insurance Program provides unemployment benefits to eligible workers who are unemployed through no fault of their own and meet other eligibility requirements (as determined under state law). Information about this program will be provided to employees in the event of an employment separation.
- C. Social Security and Medicare:** During employment with the School, all employees contribute a specified percentage of their earnings and the School pays an equal amount for the benefits provided under the Social Security and Medicare programs. In addition to retirement benefits, the program also provides benefits for eligible employees and their dependents in the event of disability.
- D. MTRS:** All teaching and some non-teaching employees employed in a Massachusetts charter school are eligible for and required to contribute to the Massachusetts Teachers' Retirement System (MTRS) in lieu of contributing to Social Security. The contribution percentage is determined by MTRS and is based on when an employee first enrolled. Pension will be based on years of service and salary. Please visit <http://www.mass.gov/mtrs> for further information on this benefit.
- E. State Retirement System-Smart Plan or OBRA:** Employees not eligible to contribute to MTRS, including part-time, seasonal, or temporary employees of the Commonwealth of Massachusetts or a Massachusetts local government employer are required to participate in the SMART Plan. The SMART Plan is an alternative to Social Security as permitted by the federal Omnibus Budget Reconciliation Act of 1990 (OBRA). OBRA requires that employees not eligible to participate in their employer's retirement program (MTRS) be placed in Social Security or another program meeting federal requirements.
- F. MA Paid Family Medical Leave:** This is a State-mandated benefit for anyone who works in Massachusetts and who may be eligible to take up to 26 weeks of paid leave for medical or family reasons. PFML is separate from both the federally mandated benefits offered by the Family Medical Leave Act (FMLA) and from leave benefits that may be offered by the School.



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## Section 2: Pay Practices

### 2.1 Pay Schedule

All employees are paid on a biweekly basis. A paycheck will include earnings for all hourly work performed through the end of that payroll period plus any contract installments. Annual installments are paid in accordance with the payroll notification issued individually on an annual basis. All additionally hourly pay will fall within the two-week payroll period. If a regularly scheduled payday falls on a holiday, employees will receive pay on the last business day before the regularly scheduled payday. For payroll purposes, the workweek is measured from 12:00 AM Saturday to 11:59 PM the following Friday.

### 2.2 Pay Corrections

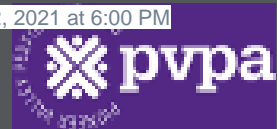
We make every effort to ensure that our employees are paid correctly. However, inadvertent mistakes can happen. When mistakes do happen and are called to our attention, we will promptly take action to make the necessary corrections. All employees are responsible for reviewing their paychecks when they are received to make sure they are correct. If an error has occurred, the employee should promptly bring the discrepancy to the attention of Chief Financial Officer, so that corrections can be made as quickly as possible. Should there be an underpayment of any kind, we will make every effort to repay an employee as quickly as possible. If there is an overpayment of any kind, employees are responsible for bringing it to the attention of Chief Financial Officer. Failure to report an overpayment is grounds for disciplinary action, up to and including termination of employment.

### 2.3 Pay Deductions

The School will make deductions from the wages of its employees only as permitted by law. Making improper deductions from the wages of employees is strictly prohibited.

Despite our best efforts to prevent improper deductions, it is possible that mistakes may be made. If any employee believes that an improper deduction from wages has been made, they should report the situation immediately to Chief Financial Officer. The complaint will be promptly investigated, and the employee will be reimbursed for any improper deductions.

No deductions will be taken from an exempt employee's pay inconsistent with the exempt employee's salaried status. Nor shall any policy or statement in this Employee Handbook or any other policy, practice, or procedure of the School be construed as permitting or authorizing an exempt employee's pay to be subject to deductions inconsistent with the exempt employee's salaried status. We advise employees to review their paystub to ensure that it reflects the proper number of withholdings. The W-2 form that employees receive annually reflects how much of their earnings were deducted for these purposes. Any other mandatory deductions to be made from an employee's paycheck, such as court-ordered garnishments, will be explained to the employee if the School is ordered to make deductions.



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### 2.4 Discussion of Wages

The School does not prohibit employees from discussing or disclosing information about their own wages or inquiring about or discussing the wages of other employees. The School will not retaliate against employees for disclosing their wages or inquiring about or discussing the wages of other employees. This policy does not apply to the disclosure of other employees' wage information by members of the School who have access to such information solely as part of their essential job functions and who, while acting on behalf of the School, make unauthorized disclosure of that information.

### 2.5 Attendance and Punctuality

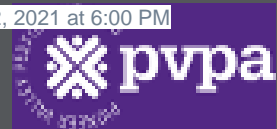
To maintain a productive work environment, the School expects all employees to report to work as scheduled, be on time, and be prepared to start work. Good attendance is a critical element in the performance of every employee and is essential for the continued success and growth of the School.

Absenteeism is disruptive to the School and places a burden on other employees; it may subject the absent employee to disciplinary action, up to and including termination of employment. If employees are unable to work their scheduled hours, they must notify their Senior Administrator and/or Chief Financial Officer prior to the start of their workday. Employees who need to leave early must notify their Senior Administrator as soon as they learn that they will not be able to complete their scheduled shift. The School may inquire about the general reason for an absence, tardiness, or early departure. Unless extenuating circumstances exist, employees must call in on each and every scheduled day on which they will not report to work, unless they are on an approved leave of absence. Any absenteeism not reported to management will be considered as unapproved time off.

Excessive absenteeism or tardiness may result in disciplinary action up to and including termination of employment unless the absence or tardiness is excused or approved. The following are examples of types of time off that will not be considered grounds for disciplinary action under this policy:

- Time off that was previously approved, including vacation and/or PTO;
- Paid sick time provided under a mandatory sick time leave law;
- Approved state and federal leaves of absence, including, but not limited to, jury duty leave, military leave, leave protected under the Family and Medical Leave Act or similar state laws, and time off or leave specifically approved by the School as an accommodation under the Americans with Disabilities Act or similar state laws; and/or
- Time off due to a work-related injury that is covered by workers' compensation.

Each situation of absenteeism, tardiness, or early departure will be evaluated on a case-by-case basis. Even one unexcused absence or tardiness may be considered excessive, depending upon the circumstances. However, the School will not subject employees to disciplinary action or retaliation for an absence, tardiness, or early departure for which discipline may not be imposed under applicable



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law. If the employee believes that their absence, tardiness, or early departure is (or should be) excused pursuant to applicable law, the employee must notify their Senior Administrator of this fact as soon as possible, but no later than at the time of the absence, tardiness, or early departure. (For the required timing of an employee's notice of the need for a foreseeable leave of absence, see the applicable leave policy.) If an employee believes they have been mistakenly subject to disciplinary action for an absence, tardiness, or early departure that the employee believes is or should be excused/approved, the employee must immediately, as soon as they learn of the imposed discipline, discuss the matter with their Senior Administrator. The School will investigate the situation and any errors will be corrected.

## 2.6 Job Abandonment

Any employee who is absent and fails to contact their Senior Administrator and/or Chief Financial Officer for three (3) consecutive business days will be considered to have voluntarily abandoned their employment with the School. Extenuating circumstances will be evaluated by the Head of School on a case-by-case basis.

## 2.7 School Schedules

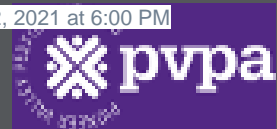
**Academic Year Employees/10-Month Employees:** Employees working less than 191 days annually. Employees may work the base academic year or the base plus 10 days. The additional 10 days are accompanied by additional responsibilities and requirements. The Base Academic year for the upcoming school year will be determined by the school district in the spring preceding the school year.

**12-Month Employees:** Employees who work 248 days or more annually. The workdays are set by the calendar.

**Summer Hours:** All School-based employees working over the summer will be subject to the hours established by the Executive Director/Head of School. All Administration employees will maintain normal business hours.

The School advises all nonexempt employees of their individual work schedules, including the times for lunch periods and all starting and stopping times for a given week. Schedules for all nonexempt employees will be set by the School according to staffing needs and operational demands. Nonexempt employees are not permitted to begin working prior to their scheduled starting time, or to work beyond their scheduled ending time without authorization from their Senior Administrator or an appropriate member of the management team. Nonexempt employees are not permitted to work through their rest or meal break periods to enable them to begin work later than scheduled or to leave work earlier than scheduled.





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## 2.8 Timekeeping

Accurately recording time worked is the responsibility of all employees at the School. All nonexempt employees (regardless of status: regular, temporary, or intern) are required to fill out timesheets, which should be updated daily.

Nonexempt employees must accurately record the time they work each day, including arrival, departure, and the beginning and ending time of each meal period. When employees receive their paychecks, they should verify immediately that their working time was recorded accurately and that they were paid correctly for all hours worked.

Nonexempt employees must report all time worked and not work any time that is not authorized by their Senior Administrator. This means nonexempt employees must not start work early, finish work late, work during a meal break, or perform any other extra or overtime work unless directed to do so. Employees who have questions about when or how many hours they are expected to work should contact their Senior Administrator.

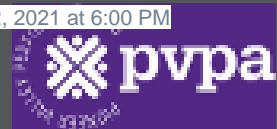
It is a violation of the School's policy for anyone to instruct or encourage another employee to work "off the clock," to incorrectly report hours worked, or to alter another employee's time records. If any employee is directed or encouraged to incorrectly report hours worked, or to alter another employee's time records, they should report the incident immediately to a Senior Administrator.

Managers and Senior Administrators must review and approve timesheets at the end of each pay period.

Timesheets are retained by the School as a record of service and must be carefully prepared each week without exception. Altering, falsifying, or tampering with time records; recording on another employee's timesheet; or having another employee alter someone else's timesheet will result in disciplinary action, up to and including termination of employment.

## 2.9 Overtime

Overtime compensation is paid to all nonexempt employees for overtime in accordance with state and federal wage and hour laws. Overtime pay is based on actual hours worked per week above and beyond forty (40) hours. Any approved paid time off, including sick time, vacation time, holiday pay, or any other type of paid leave, will not be considered hours worked for purposes of calculating overtime. *(Example: If an employee works thirty-two (32) hours in a week and has sixteen (16) hours of sick time taken during that particular week, the employee will only be paid straight time for that entire week.)*



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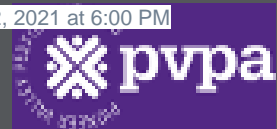
Overtime is paid at “one and one-half” times the “regular rate of pay,” which is the weighted average of an employee's hourly rate(s) of pay. Nonexempt employees should not work overtime without authorization from their Senior Administrator or an appropriate member of the management team. Failure to obtain prior authorization may result in disciplinary action, up to and including termination of employment. Exempt employees are expected to work as much of each workday as is necessary to complete their job responsibilities and are not paid overtime wages; therefore, they are not required to obtain prior authorization for hours that would normally be considered overtime.

## 2.10 Break Periods

It is the School's policy to comply with all laws regarding meal and rest breaks. The School will provide break time as appropriate, subject to operational needs and Senior Administrator discretion. Any rest breaks of short duration (lasting between five and 20 minutes) will be counted as “hours worked” and paid accordingly. Meal breaks lasting 30 minutes or more are not considered “hours worked” for purposes of federal law and will not be paid for nonexempt employees.

Nonexempt employees must record the beginning and ending time of their meal breaks each day on their time records.





# Pioneer Valley Performing Arts Employee Handbook

## Section 3: Time Off and Leaves of Absence

### 3.1 Paid Vacation

Regular 12-month employees are eligible for paid vacation days. Vacation days are prorated for part-time staff. The number of vacation days provided is based on an employee's time in service at PVPA with the following:

Year 1: 15 days	Year 4: 21 days
Year 2: 17 days	Year 5: 23 days
Year 3: 19 days	Year 6: 25 days

The term Year is defined as the school's fiscal year: July 1 to June 30.

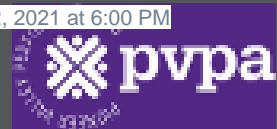
1. Employees hired after the fiscal year has begun will receive a prorated number of vacation days for the first partial employment year based on an allotment of 15 vacation days. For such employees, Year 1 commences at the beginning of the new fiscal year.
2. Employees who terminate their employment with PVPA for any reason during the fiscal year are entitled to be paid for a prorated number of unused vacation days based on the individual's service at PVPA. In these cases, unused vacation days will be calculated on a monthly accrual basis and paid at the daily rate of the current salary.
3. New employees are eligible to take vacation days upon completion of their first 90 days of employment.
4. Vacation days are not cumulative from year to year, however on June 30<sup>th</sup>, an employee may opt to receive pay for up to 10 days of unused vacation time.
5. Vacation days must be taken by September 30 (90 days following the end of the fiscal year) or they will be forfeited.

Note:

- Vacation days must be requested in advance through the ADP Portal.
- Twelve-month regular full-time and twelve-month regular part-time employees are required to work during Academic Calendar vacations. An employee may use vacation days during these times provided proper approval is obtained.
- Regular full-time 10-month and regular part-time 10-month employees are not eligible for paid vacation days. These employees follow the Academic Calendar and school vacation schedule.

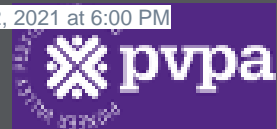
### 3.2 Paid Time Off (Sick/Personal)

- All full-time employees are entitled to fifteen (15) days per year of paid time off (PTO). Part-time employees shall be entitled to a pro-rata number of PTO days. The term "day, as used in this policy, shall be equal to an employee's regular weekly contracted hours, divided by five.



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- An employee's PTO will be charged for the amount of contracted time during which they were absent. When used during classroom time for which a substitute will be required, PTO will be charged in class blocks. PTO taken during non-supervisory time shall be charged in increments of fifteen (15) minutes.
- PTO may be used for all covered purposes under MA Paid Sick Leave, including an employee's own or a household or family member's illness or injury, or medical appointments, or for other personal reasons that cannot be attended to outside of the employee's work hours. Employees may use PTO for religious holidays. For the purposes of this Article, "family member" shall have the same meaning as used in Section 3.4, Bereavement Leave.
- Use of PTO, other than for unanticipated medical reasons or other emergencies, must be submitted for approval by noon on the Friday prior to its use. PTO must be submitted for approval at least two (2) weeks in advance if it will coincide with MCAS testing days, and for any days immediately before or after School holidays or the first and last days with students. (Earlier submission of requests is preferred). Employees are strongly discouraged from taking time off for personal reasons at the beginning or end of a school break or vacation period, given the resulting disruption to students and the school community and the greater-than-normal needs of the School at those times. Employees must call-in no later than 7:30 a.m. when taking PTO for unanticipated medical reasons or other emergencies.
- During periods of high usage of approved PTO administrators may ask individual employees if they have the flexibility to reschedule planned PTO use. Administrators may request information in order to confirm that PTO is being used for purposes allowed by the School if an employee has a pattern (e.g., multiple absences on Fridays, for example), that suggests possible misuse of PTO.
- Full-time employees begin their employment year with fifteen (15) days immediately available to them, along with any unused days carried over from the preceding year in accordance with the School policy. Part-time employees shall be entitled to an annual allotment of PTO days and to carry-over and cash-out PTO days in accordance with this Article, on a pro-rata basis. In no event will any employee receive fewer hours of PTO annually than their entitlement under the Massachusetts Paid Sick Leave law.
- Full-time employees may carry over up to ten (10) unused days of PTO from the previous year to the next employment year, so that a maximum of twenty-five (25) days of PTO may be available for use by an employee in any employment year.
- At the end of each school year, employees shall be paid for any unused PTO days which exceed the allowable amount of carry-over under the School policy at a rate of \$25 per day.
- In extenuating circumstances, employees may request in writing to the Head of School/ Executive Director, the use of paid time off in lieu of taking a leave without pay. Such requests will be granted at the sole discretion of the Head of School/ Executive Director.
- In the event an employee takes more than three (3) consecutive days of unanticipated leave, PVPA may require the employee to provide documentation showing that the use of leave is consistent with the purposes of PTO.



# Pioneer Valley Performing Arts Employee Handbook

- Sick/personal leave in no way is intended to be construed as vacation time.
- Unused PTO (Sick/Personal) leave will not be paid out upon separation of employment.

## PTO-Leave Bank

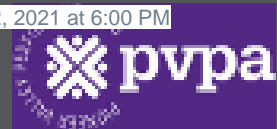
The PTO leave bank may be used by regular full-time, regular part-time and regular full-time 10-month employees who are eligible for PVPA benefits. The bank may start with an anonymous and voluntary donation of up to one PTO day from eligible employees upon signing a contract. Eligible employees may also choose to donate up to five (5) additional unused PTO days during the school year. Donated days in the bank will not roll over into the next school year. Eligible staff members may apply for use of the PTO bank only after they have used all of their own sick/personal days. The application will be reviewed by the administration of the school. A licensed physician's note must accompany the employee's application and should specify, to the extent possible, the start and anticipated end of illness.

If approved, an employee may receive, for the school year, a maximum of ten (10) days from the PTO leave bank or until short- or long-term disability insurance benefits, if any, become available. The employee may reapply for additional days beyond the ten (10) days, if needed. PTO days from the PTO leave bank may not be used in addition to short or long-term disability insurance benefits. Any and all grants from the PTO leave bank are subject to and limited by the number of days available in such bank.

## 3.3 School Holidays

PVPA observes the following Holidays. These days are noted in the School calendar and typically coincide with School breaks.

Labor Day  
 Indigenous People's Day  
 Veteran's Day  
 Thanksgiving  
 The day after Thanksgiving  
 Christmas Day  
 New Year's Day  
 Martin Luther King, Jr. Day  
 President's Day  
 Patriot's Day  
 Memorial Day  
 Juneteenth  
 Independence Day



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If holiday falls on a Saturday or Sunday, the day off will be determined by the administration when developing the school calendar.

An employee being paid under short- or long-term disability or worker's compensation, or on family and medical leave under the FMLA or personal leave of absence will not be eligible for holiday pay.

Holidays are not the same as school breaks, such as spring break, summer, or winter break. Employees may be required to work during such breaks.

Twelve-month employees are eligible to receive holiday pay when the School is closed and observes a holiday on a day when the employee is regularly scheduled to work. No other category of employee will be eligible for holiday pay. Employees who are on a continuous leave of absence are not eligible to receive holiday pay. Employees who are on an approved intermittent leave and are not scheduled to work on the day of a School-observed holiday are not eligible for holiday pay.

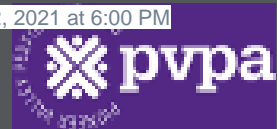
Holiday pay will not count toward hours worked in determining overtime pay for nonexempt employees. Exempt employees paid a weekly salary will receive no more than their normal weekly salary for any week in which a holiday falls, regardless of whether they perform work on the holiday.

## 3.4 Bereavement Leave

Up to two (2) weeks of paid bereavement leave will be provided to all employees in the event of the death of an immediate family member. Immediate family member includes spouses, domestic partners, children, and siblings, parents. Proof of death and proof of relationship to the employee may be required. With approval from one's Senior Administrator, an employee may use any available paid time off for additional bereavement time. In all other cases, employees must use PTO if they plan to be away from the school.

## 3.5 Religious Observances and Accommodation

The School respects the religious beliefs and practices of all employees and will make available, upon request, reasonable accommodation for such observances when a reasonable accommodation is available that does not create an undue hardship on the School. Employees with religious beliefs or practices that conflict with their job, work schedule, the School's policy or practice on dress and appearance, or with other aspects of employment may seek religious accommodation. Any requests for religious accommodation must be submitted in writing to Chief Financial Officer. The written request must include the type of religious conflict that exists and the employee's suggested accommodation. The School will make efforts to accommodate these requests. Employees may use their accrued paid time off to observe religious holidays. Employees requesting paid time off for religious observances should request leave from their Senior Administrator in writing at least two weeks in advance. If an employee has exhausted all paid time off, unpaid time off may be granted by the Executive Director



# Pioneer Valley Performing Arts Employee Handbook

to employees who desire to observe a religious holiday that is not recognized by the School, provided that the time off does not create undue hardship on the School.

## 3.6 Jury/Witness Duty

Employees are allowed time off for civic jury duty, and it is treated as a paid absence for up to three (3) business days annually. When an employee is required to serve as a juror, or is subpoenaed to serve as a witness with pay, time off will be granted as follows:

- The employee must notify Chief Financial Officer upon receipt of a summons or subpoena so that arrangements can be made to accommodate the employee's absence.
- A document from the court, which verifies the time spent by the employee (including, if applicable, being seated on a jury, being detained in a jury pool, or being subpoenaed as a witness) and, if paid, the amount paid to the employee, must be submitted to the School.
- An employee who is subpoenaed to serve on a grand jury will receive paid time off in the same manner as civic jury duty per the jurisdiction the employee works in.
- An employee who is subpoenaed to serve as a witness for reasons not related to the School must use paid time off.

## 3.7 Voting Duty

The School encourages all employees to fulfill their civic responsibilities and to vote in official public elections. Generally, working hours are such that an employee will have ample time to cast a vote before or after the work shift. If employees do not have sufficient time to vote, however, that employee should discuss the matter with a Senior Administrator. The School will comply with all applicable state and municipal voting time laws.

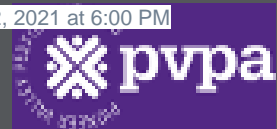
## 3.8 Military Leave

Both state and federal law provide employees with the right to take leave to serve in the military. At the federal level, military leave rights are governed by the Uniformed Services Employment and Reemployment Rights Act, commonly referred to as USERRA.

The School abides by all military leave requirements in accordance with applicable state or local laws per the jurisdiction where the employee works.

**A. Eligibility for Leave:** The School provides unpaid military leaves of absence to employees who serve in the uniformed services as required by USERRA and applicable state laws. The uniformed services are defined as the Army, Navy, Marine Corps, Air Force, Coast Guard, Army National Guard, Air National Guard, Commissioned Corps of the Public Health Service, and any other category of persons designated by the president of the United States in time of war or national emergency. The uniformed services also include participants in the National Disaster Medical System when activated to provide assistance in response to a public health emergency, to be present for a short





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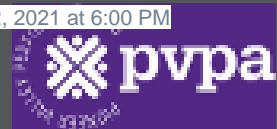
period of time when there is a risk of a public health emergency, or when they are participants in authorized training.

Service consists of performing any of the following on a voluntary or involuntary basis: active duty, active duty for training, initial active duty, inactive duty training, full-time National Guard duty, absence from work for an examination to determine fitness for such duty, and absence for performing funeral honors duty. Total military leave time may not exceed five (5) years during employment, except in certain, defined circumstances.

- B. Notice of Leave:** Advance notice of leave is required, preferably in writing, unless giving of notice is impossible or unreasonable, or notice is prohibited by military necessity (which is defined by the United States Department of Defense). When notice is required, employees must provide their Senior Administrator with as much advance notice as possible of any anticipated leave of absence for military service.
- C. Compensation and Benefits During Leave:** Accrued, unused paid time off will be paid during military leave at the employee's request. After thirty (30) days of continuous military leave, employees may elect to continue their health plan coverage at their own expense, for up to twenty-four (24) months or during the remaining period of service, whichever is shorter.
- D. Reemployment:** To be eligible for reemployment an employee must have provided advance notice of the need for military leave (where required) and have completed their service on a basis that is not dishonorable or otherwise prohibited under USERRA.

Employees whose military service will be for fewer than thirty-one (31) days must report back to work at the beginning of the first full, regularly scheduled workday following completion of service, after allowing for a period of safe travel home and eight (8) hours of rest. Employees whose military service will be for more than thirty (30) days, but fewer than one hundred eighty-one (181) days, must apply for reemployment within fourteen (14) days after completing service. Employees whose service is greater than one hundred eighty (180) days must apply for reemployment within ninety (90) days after completing service.

As with other leaves of absence, failure to return to work or to reapply within applicable time limits may result in loss of reemployment rights. Full details regarding reinstatement are available from Chief Financial Officer. In general, an employee returning from military leave will be reemployed in the position and seniority level that they would have attained had there been no military leave of absence. If necessary, the School will provide training to assist the employee in the transition back to the workforce. Paid time off does not continue to accrue during a military leave of absence. An employee returning from military leave is entitled to any unused paid time off they had at the time the military leave began minus any paid time off they chose to use during the leave. Upon



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reinstatement, the employee will begin to accrue paid time off benefits at the rate they would have attained if no military leave had been taken.

## 3.9 Lactation Accommodation

The School will provide a reasonable amount of break time to accommodate an employee desiring to express breast milk for the employee's child. Employees needing breaks for lactation purposes may use ordinary paid rest breaks or may take other reasonable unpaid break time when needed.

Employees will be relieved of all work-related duties during any unpaid break. Where unpaid breaks or additional time are required, employees should work with their Senior Administrator regarding scheduling and reporting the extra break time. Where state law imposes more specific requirements regarding the break time or lactation accommodation, the School will comply with those requirements. Because exempt employees receive their full salary during weeks in which they work, all exempt employees who need lactation accommodation breaks do not need to report any extra break time as "unpaid."

The School will provide employees with the use of a room or a private area, other than a bathroom or toilet stall, that is shielded from view and free from intrusion from coworkers and the public. The School will make a reasonable effort to identify a location within close proximity to the work area for the employee to express milk.

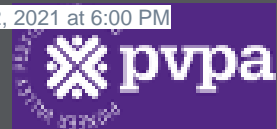
The School will otherwise treat lactation as a pregnancy-related medical condition and address lactation-related needs in the same manner that it addresses other non-incapacitating medical conditions, including requested time off for medical appointments, requested changes in schedules and other requested accommodations. Employees should contact Chief Financial Officer during their pregnancy or before their return to work to identify the need for a lactation area.

## 3.10 Family and Medical Leave

The School complies with all aspects of the Family and Medical Leave Act and its implementing regulations. *Please see addendum section of this document for the full policy regarding the FMLA.*

## 3.11 Paid Family and Medical Leave (MA PFML)

Under the Massachusetts Paid Family and Medical Leave Law, (MA PFML), eligible employees are entitled to a leave of absence to care for a family member with a serious health condition or their own serious health condition, bond with a new child, or assist with obligations that arise when a family member is called into active military service.



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**A. Eligibility:** This policy applies to Massachusetts-based employees including full-time, part-time, and seasonal workers. Employees must also meet the financial eligibility requirements and any other eligibility requirements determined by the Department of Family and Medical Leave. Participation in the program is not optional.

**B. Contributions and Wage Benefit:** MA PFML benefits are funded by both the School and employee. Employee contributions are made through payroll deductions, and the amount of the contribution depends on the employee's average weekly wage. The maximum deduction amount will be adjusted periodically by the Massachusetts Department of Family and Medical Leave (Department). The amount of any deduction taken will be reflected on an employee's pay stub.

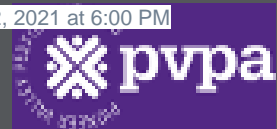
Eligible employees will receive wage replacement benefits based on the employee's earnings, up to a maximum benefit of 64% of the state average weekly wage. MA PFML benefits are administered by the Department. There is a 7-day waiting period after an application for a MA PFML benefit is approved before benefit payments begin.

**C. Qualifying Conditions:** If you are an eligible employee, you are entitled to take a job-protected leave of absence with partial wage replacement for one or more of the following qualifying conditions:

- Beginning January 1, 2021, eligible employees may be entitled to:
  - Up to a maximum of 12 weeks of paid family leave: (1) for the birth, adoption, or foster care placement of a child; or (2) to attend to obligations arising because a family member is on active duty or has been notified of an impending call to active duty in the United States Armed Forces.
  - Up to a maximum of 20 weeks of paid medical leave to attend to their own serious medical needs, but not more than 26 weeks, in the aggregate, of family and medical leave in the same benefit year.
  - Up to a maximum of 26 weeks of paid family leave to care for a family member who is a covered service member undergoing medical treatment or otherwise addressing consequences of a serious health condition related to the family member's military service.
- Beginning July 1, 2021, eligible employees may be entitled to:
  - Up to a maximum of 12 weeks of paid family leave to care for a family member with a serious health condition.
  - Up to a maximum of 26 weeks, in the aggregate, of paid family and medical leave.

A covered employee is eligible for a combined maximum of 26 weeks of paid leave in a benefit year, which is calculated as 52 weeks beginning on the Sunday immediately preceding the first day of a leave.





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- D. Health Coverage:** During an approved MA PFML leave, your health coverage will remain in force if you continue paying your share of the cost on time. In some cases, your payment may need to be made by your personal check or other means to maintain the coverage without interruption. You will make arrangements with the Chief Financial Officer at [humanresources@pvpa.org](mailto:humanresources@pvpa.org) on how premium payments shall be made.
- E. Intermittent Leave:** Under some circumstances, employees can take PFML on an intermittent basis or on a reduced schedule basis. An employee may take PFML intermittently or on a reduced schedule basis to care for their own or a family member's serious health condition or to care for a family member who is covered service member, if a health care provider determines it is medically necessary. If an employee requests intermittent or reduced schedule PFML for their own serious health condition, the School may request additional information and will work with the employee to identify a schedule for leave that meets the employee's needs without unduly interrupting the School's business operations (subject to the approval of the employee's healthcare provider). Employees may take PFML leave on an intermittent or reduced schedule basis when leave is due to a qualifying exigency.

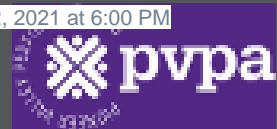
In the case of PFML leave for the birth, adoption or foster care placement of a child, the School will consider requests to take leave intermittently or on a reduced schedule on a case-by-case basis depending upon the needs of the School.

PFML leave can be taken in increments of half or full day absences. Taking leave intermittently or on a reduced leave schedule will result in a proportionate reduction in the employee's available allotment of leave. Employees cannot apply for payment of benefits for intermittent PFML leave until they have accumulated 8 hours of leave time or until 30 calendar days following the first use of intermittent leave, whichever comes first.

Employees who are approved for and use intermittent leave and fail to work during in accordance with an agreed-upon schedule may be subject to discipline. If an employee's use of intermittent PFML leave is inconsistent with the Department's approval, the School may also request additional information in support of the need for leave.

- F. Applying for Benefit:** Employees must file claims for MA PFML benefits directly with the Department using the Department's forms. The Department's contact information is:

*The Massachusetts Department of Family and Medical Leave  
Charles F. Hurley Building  
19 Staniford Street, 1st Floor  
Boston, MA 02214  
617. 626. 6565  
[www.mass.gov/DFML](http://www.mass.gov/DFML)*



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**G. Notice of Leave:** Employees must provide at least 30 days advanced written notice to the Chief Financial Officer at [humanresources@pvpa.org](mailto:humanresources@pvpa.org) and specify the anticipated starting date of the leave, the anticipated length of the leave, and the expected date of return. If the employee is unable to provide 30 days' notice due to circumstances beyond their control, the employee must provide notice as soon as practicable. Failure to provide timely notice may result in a partial denial or delay in an employee's receipt of MA PFML. A request for an extension must be filed 14 calendar days prior to the expiration of the original approved leave, unless good cause for the delay is shown. The Department will not accept an application for benefits if proper notice is not made to the School as described above.

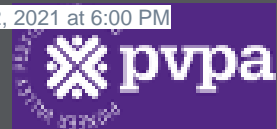
**H. Return to Work:** An eligible employee who takes leave under MA PFML and returns to work on or before the approved leave end date will be entitled to return to their former job or to an equivalent job with the same or substantially similar duties and responsibilities and with equivalent benefits, pay, and working conditions, as determined by the School. Taking family leave will not result in the loss of any employment benefit accrued prior to the date the leave began.

The School may deny restoration to any employee if:

- Other employees of equal length of service credit in the same or equivalent positions have been laid off due to economic conditions or a change in operating conditions;
- The contract for employment for which the employee was hired has concluded and the School would not have otherwise continued to employ the employee.

**I. Coordination with Other Leaves:** Leave taken under the PFML will run concurrently with leave taken under the Massachusetts Parental Leave Act and the federal Family and Medical Leave Act when the leave is for the same qualifying reason. Any paid leave provided under an employer policy and paid at the same or a higher rate than paid leave under the PFML shall count against the allotment leave benefits available under this law. In no case will the combined pay an eligible employee receives through any wage replacement benefit exceed the employee's weekly wage. All wage replacement benefits will be fully integrated to avoid duplication of benefits, to the fullest extent permitted by law. **Employees may not receive paid family or medical leave benefits and use accrued paid time off at the same time. If employee chooses to use accrued paid leave while taking MA PFML, the amount of days that their claim has been approved for may be reduced in order to offset benefits.**

**J. Fraudulent Use of MA PFML Prohibited:** Employees who fraudulently obtain MA PFML shall not receive the protections and benefits provided by the law and may be required to repay the Trust Fund for any benefits received and in addition may be subject to disciplinary action up to and including termination.



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- K. Protected Rights:** The School will not interfere with, restrain, or deny the exercise of any right protected under the MA PFML. The School will not discriminate or retaliate against any individual because of the use of leave in accordance with this policy.
- L. Contributions:** The School will contribute 60 % of the medical contribution and the remaining 40% will be deducted from your earnings. The School will contribute 0% of the family leave contribution and the remaining 100% will be deducted from your earnings.
- M. Questions:** Employees should contact any questions. For recordkeeping, the School's address is 15 Mulligan Drive, South Hadley, MA 01075, and the FEIN is 04-3316318.

### 3.12 Parental Leave (MPLA)

The School is committed to providing employees with time off for the birth or adoption of a child. Eligible employees working in Massachusetts who gives birth or adopts a child under the age of 18 (or under 23 where the child is mentally or physically impaired) will be granted at least eight (8) weeks of parental leave under the Massachusetts Parental Leave Act (MPLA).

Federal and state laws may also provide an employee with additional rights to take parental leave. If the employee works in a state that provides additional rights, the School will provide those benefits.

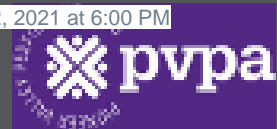
Eligible employees may apply for disability/medical leave benefits related to their childbirth and/or pregnancy under the same terms and conditions that apply to other medical disabilities. Eligible employees may also apply for family leave benefits. Employees may also be eligible for School-sponsored paid parental leave as detailed below.

Leave taken under MPLA, or any other state leave will run concurrently with state paid leave such as MA PFML or the federal FMLA, when the leave is for the same qualifying reasons.

#### **School-Sponsored Paid Leave**

The School will provide up to two (2) weeks of paid parental leave to employees following the birth of an employee's child or the placement of a child with an employee in connection with adoption or foster care. The purpose of paid parental leave is to enable the employee to care for and bond with a newborn or a newly adopted or newly placed child.

This policy will run concurrently with Family and Medical Leave Act (FMLA) leave, Massachusetts Paid Family and Medical Leave (MA PFML), Massachusetts Parental Leave Act (MPLA) and/or any state family leave programs when the employee is eligible for all leaves. This policy will be in effect for births, adoptions or placements of foster children occurring on or after January 1, 2021.



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## A. **Eligibility:** Eligible employees must meet the following criteria:

- All Full Time and Part Time employees are eligible for the benefit, temporary or seasonal staff do not qualify.
- Initiate a claim for wage replacement benefits through STD and/or state paid family leave where applicable and eligible.

## B. **Qualifying Conditions:** Eligible employees must meet one of the qualifying conditions:

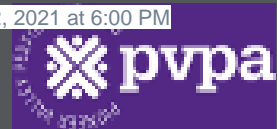
- Be a "primary caregiver" which is defined as someone who has primary responsibility for the care of a child immediately following birth. "Primary Caregivers" are also those individuals who have recently become parents through actions of custody. This definition thus applies to births, adoptions, and foster care placement. (in either case, the child must be age 17 or younger).
- Be an "eligible parent" which is defined as a natural parent, same-sex partner, or a new adoptive parent who is the primary caregiver.
- An individual who adopts a spouse or partner's child(ren) is not eligible for this benefit.

## C. **Timing and Duration of Paid Employer Parental Leave Program:** Eligible employees will receive a maximum of two (2) weeks of employer paid parental leave per birth, adoption, or placement of a child/children. The fact that a multiple birth, adoption, or placement occurs (e.g., the birth of twins or adoption of siblings) does not increase the total amount of employer paid parental leave granted for that event. In addition:

- In no case will an employee receive more than School of paid parental leave in a rolling 12-month period, regardless of whether more than one birth, adoption or foster care placement event occurs within that 12-month time frame.
- Paid leave must be taken during the first two (2 weeks) following the birth, adoption, or foster placement of a child and in no way can this paid leave benefit be used to extend a leave beyond what the employee is eligible for or paid at the back end of the leave. If the birth, adoption, or foster placement occurs during the Summer or a period that the employee would otherwise not be working, the paid leave will be granted immediately upon School being back in session.
- Employees must take paid parental leave as part of this benefit in one continuous period of leave, intermittent leave is not allowed under this employer-sponsored paid parental leave benefit.
- Any unused paid parental leave will be forfeited at the end of the eligibility period.

## D. **Compensation During Leave:**

- Paid leave benefits through this policy will be coordinated with Short-Term Disability (STD) benefits (if applicable) and State paid family leave benefits (if applicable), both of which are adjudicated through our state plan.



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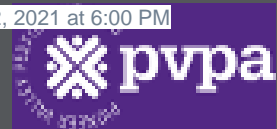
- The employer will fund any difference between the payment provided by STD benefits (if applicable) and State paid family leave benefits (if applicable) up to 100 percent of the employee's regular, straight-time pay for these first two weeks.
- There may be a delay in payment based on the coordination of the aforementioned leaves.
- The School will make every effort to ensure that employees are paid correctly. However, inadvertent mistakes can happen. When mistakes do happen and are called to our attention, we will promptly take action to make the necessary corrections. Employees are responsible for reviewing their payment(s) to make sure they are correct. If an error has occurred, the employee should promptly bring the discrepancy to the attention of Chief Financial Officer, so corrections can be made as quickly as possible. Should there be an underpayment of any kind, we will make every effort to repay an employee as quickly as possible. If there is an overpayment of any kind, employees are responsible for bringing it to the attention of Chief Financial Officer.
- Employees will not be paid for any unused paid parental leave for which they were eligible for upon separation of employment.
- Employees will not accrue Vacation time while on paid parental leave. Vacation for 12-month employees will be adjusted for time worked throughout the year.

**E. Applying for Leave:** Employees must request paid leave parental benefits by contacting Chief Financial Officer at least 30 days prior to the proposed date of the leave (or if the leave was not foreseeable, as soon as possible). The employee must complete the necessary forms and provide all documentation. The employee should also initiate a claim for all applicable benefits (Short Term Disability, State Family Leave and/or State Disability).

**F. Coordination with Other Leaves:** Paid parental leave taken under this policy will run concurrently with leave under Short Term Disability, State Family Leave, State Disability Insurance and/or FMLA; thus, any leave taken under this policy that falls under the definition of circumstances qualifying for leave due to the birth or placement of a child due to adoption or foster care, the leave will be counted toward the leave available under those benefits.

**G. Health Insurance Benefits:** The School's group health insurance benefits will continue for the duration of the employee's approved leave time and the employee's contribution portion of the insurance premium will be deducted from their paychecks. If the employee converts to unpaid leave, they will be responsible for submitting the contribution for the insurance premium before the fifteenth day of each month while on leave. The employee must notify Chief Financial Officer of the birth or adoption date or fostering placement date of the child as soon as it is known in order to process any requested changes in medical coverage.





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**H. Return to Work:** At the end of leave, employees will be reinstated to their previous position or a similar position with the same status, pay, length of service credit, and seniority as of the date of their leave, unless other employees of equal seniority and status in the same or similar position were laid off due to economic conditions or other changes in operating conditions during the employee's leave.

If an employee requests and is granted an extension of Parental Leave that is not covered by any School policy or other federal/ state statute, the employee's job will not be protected. Under these circumstances, the School provides no assurance the employee will be restored to their previous position or a similar position when the extension expires.

As is the case with all School policies, the organization has the exclusive right to interpret and change this policy.

## 3.13 Crime Victim Leave

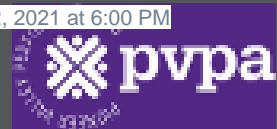
This policy pertains to Massachusetts employers with more than fifty (50) employees. Employees who are victims of abusive behavior, defined for purposes of this policy to include domestic violence, stalking, sexual assault, and kidnapping, or that have a family member who is a victim of abusive behavior, may take up to fifteen (15) days of unpaid leave within a 12-month period to address issues related to the abuse. For purposes of this policy, abusive behavior includes conduct by a current or former spouse; a person with whom the employee or covered family member shares a child; a person cohabitating with or who has cohabitated with the employee or covered family member; a person related by blood or marriage to the employee or covered family member; or a person with whom the employee or covered family member has or had a dating relationship.

Employees must exhaust any available annual vacation leave or Paid Time Off, if applicable.

An employee who is the perpetrator of the abusive behavior is not eligible for leave under this policy. Covered family members include the employee's spouse; a person in a dating or engagement relationship with the employee and who resides with the employee; someone having a child in common with the employee; and a parent, stepparent, child, stepchild, sibling, grandparent, grandchild, or someone in a guardianship relationship with the employee.

Leave taken under this policy must be used to address issues directly related to the abusive behavior and may be used to:

- Seek or obtain medical attention;
- Receive counseling, victim services, or legal assistance;
- Secure housing;



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- Obtain a protective order from a court;
- Appear in court or before a grand jury;
- Meet with a district attorney or other law enforcement official;
- Attend child custody proceedings; or
- Address other issues directly related to the abusive behavior against the employee or covered family member.

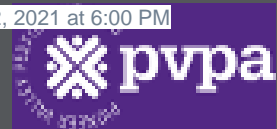
Employees may take up to fifteen (15) days of leave within a twelve (12)-month period. The twelve (12)-month period begins on the date of an employee's first use of such leave and ends twelve (12) months after that date. Where they overlap, leave taken under this policy will run concurrently with leave under the Family and Medical Leave Act.

Employees needing leave under this policy must provide advance notice when foreseeable. However, if there is a threat of imminent danger to the health or safety of the employee or a covered family member, the employee must notify the School within three workdays that protected leave was taken or is being taken. Such notice may be provided by the employee, a family member of the employee, or a professional assisting the employee with addressing the abusive behavior, and can be made via telephone, in person, or in writing.

If an absence is unscheduled, the School will not take any negative action against the employee as long as the employee provides appropriate documentation within thirty (30) days of the unauthorized absence. The School may require employees to provide supporting documentation demonstrating that the employee or a covered family member was the victim of abusive behavior and that the reason for taking leave was related to that behavior. Such documentation should be provided within a reasonable period of time and may include:

- A protective order or other document issued by a court;
- A document under the letterhead of a court, provider, or public agency;
- A police report or witness statement provided to the police;
- Documents showing that the perpetrator was convicted of an offense constituting abusive behavior, or admitted to facts sufficient to establish guilt of abusive behavior;
- Medical documentation;
- A sworn statement, signed under penalty of perjury, from a counselor, social worker, health care worker, member of the clergy, shelter worker, legal advocate, or other professional advocate who has helped the employee and/or their family address the effects of abusive behavior; or
- A sworn statement signed under penalty of perjury, from the employee, attesting that the employee or a covered family member has been the victim of abusive behavior.





# Pioneer Valley Performing Arts Employee Handbook

All information and documentation related to an employee's use of domestic violence leave will be kept confidential, unless such disclosure is expressly required by law, requested in writing by the employee, or necessary to protect the safety of the employee or other employees.

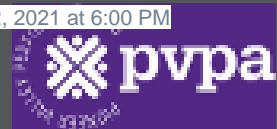
Upon return from leave, employees will be restored to their original position or to an equivalent position. The School will not take any adverse action against an employee for exercising their rights under this policy. Additionally, employees taking leave under this policy will not lose any benefits accrued prior to the start of the leave.

## 3.14 Small Necessities Leave

This policy pertains to Massachusetts employers with more than fifty (50) employees. Under the Small Necessities Leave Act (SNLA), employees who are eligible for Family and Medical Leave under the federal law shall be entitled to a total of twenty-four (24) hours of additional unpaid leave (which may be taken intermittently or on a reduced leave schedule) during any calendar year to:

- Participate in school activities directly related to the educational advancement of their children, such as parent-teacher conferences or interviewing for a new school.
- Accompany their children to routine medical or dental appointments, such as checkups or vaccinations; or
- Accompany an elderly relative of the employee to routine medical or dental appointments or appointments for other professional services related to the elder's care, such as interviewing nursing or group homes.

Employees are required to give notice of their need for leave under SNLA not less than seven (7) days before the leave is to begin if the leave is foreseeable; if it is not foreseeable, such as for an illness or injury, the employee must give notice to their Senior Administrator and/or Chief Financial Officer of the need for leave as soon as it is practical. Any leave taken under SNLA will be unpaid unless the employee wishes to use vacation time or PTO, in which case it should be recorded as such by the employee, and it will run concurrently with leave under the Massachusetts Earned Sick Time Law.



# Pioneer Valley Performing Arts Employee Handbook

## Section 4: The Workplace

### 4.1 Appearance and Dress Code

Dress, grooming, and personal cleanliness standards contribute to the morale of all employees and affect the business image the School presents to students, families, and visitors. During business hours or when representing the School at outside events, employees are expected to present a clean, neat, and tasteful appearance. Employees should dress and groom themselves according to the requirements of their position and accepted social standards, especially if their job involves working with students and families or visitors in person.

We encourage employees to seek the advice of their Senior Administrator or Chief Financial Officer if they have questions regarding appropriate dress or appearance at work. Employees who report to work improperly dressed or groomed may be instructed by their Senior Administrator to return home to change. The time that nonexempt employees are absent for this purpose will be unpaid unless state law requires otherwise.

Nothing in this policy is intended to prevent employees from wearing a natural hair or facial hair style that is consistent with their cultural, ethnic or racial heritage or identity. This policy will be interpreted to comply with applicable local, state or federal law.

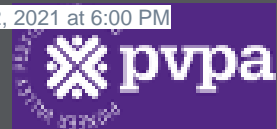
The School will reasonably accommodate exceptions to this policy if required due to an employee's religious beliefs, medical condition, or disability. Employees who need an accommodation should contact their Senior Administrator and/or Chief Financial Officer.

### 4.2 Code of Conduct

The successful operation and reputation of the School are built upon the principles of fair dealing and the ethical conduct of our employees. Our reputation for integrity and excellence requires careful observance of the spirit and letter of all applicable local, state, and federal laws and regulations, as well as a scrupulous regard for the highest standards of conduct and personal integrity.

It is understood and agreed that employees of PVPA will always use best efforts to further the objectives and interests of the school and its students. PVPA expects all employees to be honest and to conduct their personal and professional affairs lawfully. PVPA also expects that all employees will serve as models of responsible behavior for our students. Further, employees will not engage in behavior that harms, or that a reasonable person might view as placing in harm, a student enrolled at the School or other member of the School community.

The School expects all employees to act in accordance with all internal policies and aforementioned laws and regulations, and to refrain from any illegal, dishonest, or unethical conduct. The use of good judgment based on high ethical principles should guide employees with respect to acceptable



# Pioneer Valley Performing Arts Employee Handbook

conduct. If a situation arises where it is difficult to determine the proper course of action, employees should discuss the matter with their Senior Administrator. Compliance with this policy is the responsibility of every employee of the School. Disregarding or failing to comply with our standards of business ethics and/or code of conduct may lead to disciplinary action, up to and including termination of employment.

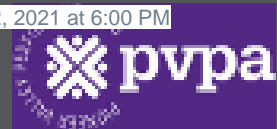
## 4.3 No Solicitation or Distribution

In support of the PVPA's mission, staff members who are members of a band or involved in an artistic endeavor may promote and share material related for these specific purposes only. Employees must not solicit other employees or distribute literature or printed matter of any other kind for any purpose during their working hours unless authorized by the School. Solicitation does not include mere discussions without a concurrent request for action. Working hours does not include breaks or other off-duty time. People who do not work for the School are prohibited from distributing literature of any kind or soliciting employees for any purpose at any time on School premises. Employees who are assigned to work at a customer's property are required to abide by all rules and regulations of the customer concerning solicitation, distribution, and the customer's bulletin boards.

## 4.4 Prohibition Against Harassment

It is the goal of the School to promote a workplace that is free of harassment. As a result, the School maintains a strict policy prohibiting sexual harassment and harassment against applicants and employees based on any legally-recognized status, including, but not limited to: race, color, religion, creed, sex, pregnancy (including lactation, childbirth or related medical conditions), sexual orientation, gender identity, age (40 and over), national origin or ancestry, physical or mental disability, genetic information (including testing and characteristics), veteran status, uniformed service member status, citizenship status, certain criminal records, HIV testing, a personal admission to a facility for the care and treatment of a mentally ill person, taking of parental leave or any other status protected by federal, state or local law.

The School's anti-harassment policy applies to all persons involved in its operations, regardless of their position, and prohibits harassing conduct by any employee of School, including Senior Administrator's and non-Administrator employees. This policy also protects employees from prohibited harassment by third parties, such as customers, vendors, clients, visitors, or temporary or seasonal workers. If such harassment occurs in the workplace by someone not employed by School, the procedures in this policy should be followed. The workplace includes actual work sites, any setting in which work-related business is being conducted (whether during or after normal business hours), School-sponsored events, or School-owned/controlled property.



# Pioneer Valley Performing Arts Employee Handbook

## **Sexual Harassment Defined**

Sexual harassment includes unwanted sexual advances; requests for sexual favors; or visual, verbal, or physical conduct of a sexual nature when:

- Submission to such conduct is made a term or condition of employment; or
- Submission to, or rejection of, such conduct is used as a basis for employment decisions affecting the individual; or
- Such conduct has the purpose or effect of unreasonably interfering with an employee's work performance or creating an intimidating, hostile, or offensive working environment.

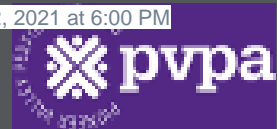
Sexual harassment includes various forms of offensive behavior based on sex. The following is a non-exhaustive list of the types of conduct prohibited by this policy:

- Unwanted sexual advances or propositions (including repeated and unwelcome requests for dates);
- Offers of employment benefits in exchange for sexual favors;
- Making or threatening reprisals after a negative response to sexual advances;
- Visual conduct: leering, making sexual gestures, displaying of sexually suggestive objects or pictures, cartoons, posters, websites, emails, or text messages;
- Verbal conduct: making or using sexually derogatory comments, innuendos, epithets, slurs, sexually explicit jokes, or comments about an individual's body or dress, whistling or making suggestive or insulting sounds;
- Verbal and/or written abuse of a sexual nature, graphic verbal and/or written sexually degrading commentary about an individual's body or dress, sexually suggestive or obscene letters, notes, invitations, emails, text messages, tweets, or other social media postings;
- Physical conduct: touching, assault, or impeding or blocking normal movements and/or;
- Retaliation for making reports or threatening to report sexual harassment.

## **Other Types of Harassment**

Harassment on the basis of any legally protected status is prohibited, including harassment based on race, color, religion, sex, pregnancy (including lactation, childbirth, or related medical conditions), sexual orientation, gender identity, age (40 and over), national origin or ancestry, physical or mental disability, genetic information (including testing and characteristics), veteran status, uniformed service member status, or any other status protected by federal, state, or local law. Prohibited harassment may include behavior similar to the illustrations above pertaining to sexual harassment. It also includes, but is not limited to:

- Verbal conduct including taunting, jokes, threats, epithets, derogatory comments, or slurs based on an individual's protected status;
- Visual and/or written conduct including derogatory posters, photographs, calendars, cartoons, drawings, websites, emails, text messages, or gestures based on an individual's protected status; and



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- Physical conduct including assault, unwanted touching, or blocking normal movement because of an individual's protected status.

### Complaint Procedure

Any applicant or employee who believes that they have been subjected to prohibited harassment or retaliation by a coworker, Senior Administrator, student, visitor, vendor, or temporary worker of the School, or who believes another individual has been subject to such conduct, should report it immediately. Applicants and employees are encouraged to report concerns, even if they relate to incidents in the past, involve individuals who are no longer affiliated with School, or concern conduct occurring outside of work if it impacts the individual at work.

Complaints can be made verbally, or in writing, to the personnel listed below:

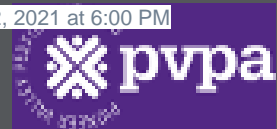
<p>Chief Financial Officer 15 Mulligan Drive South Hadley, MA 01075 413-552-150 Ext. 124 humanresources@pvpa.org</p>	<p>Executive Director/Head of School 15 Mulligan Drive South Hadley, MA 01075 413-552-150 Ext. 118 humanresources@pvpa.org</p>
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Employees are not required to report any prohibited conduct to a Senior Administrator who may be hostile, who has engaged in such conduct, who is a close associate of the person who has engaged in such conduct, or with whom the employee is uncomfortable discussing such matters.

Employees are encouraged, but not required, to communicate to the offending person that their conduct is offensive and unwelcome. Any Senior Administrator who receives a complaint of harassment or retaliation must immediately report the allegation to Chief Financial Officer.

After a report is received, a thorough and objective investigation will be undertaken. Confidentiality will be maintained to the extent practical and permitted by law. Investigations will be conducted as confidentially as possible and related information will only be shared with others on a need-to-know basis. The investigation will be completed, and a determination made and communicated to the employee, as soon as practicable.

If a complaint of prohibited harassment or discrimination is substantiated, prompt and effective remedial action will be taken, including appropriate disciplinary action, up to and including termination of employment. If a complaint cannot be substantiated, the School may take appropriate action, such as additional training, to reinforce its commitment to providing a work environment free from harassment.



# Pioneer Valley Performing Arts Employee Handbook

The Equal Employment Opportunity Commission (EEOC) and equivalent state agencies will accept and investigate charges of unlawful discrimination and harassment at no charge to the complaining party.

## **Senior Administrator's Responsibility**

All Senior Administrators are responsible for:

- Implementing this policy, which includes, but is not limited to, taking steps to prevent harassment and retaliation;
- Ensuring that all employees under their supervision have knowledge of and understand this policy;
- Promptly reporting any complaints to Chief Financial Officer so they may be investigated and resolved in a timely manner;
- Taking and/or assisting in prompt and appropriate corrective action when necessary to ensure compliance with this policy; and
- Conducting themselves, at all times, in a manner consistent with this policy.

Failure to meet these responsibilities may lead to disciplinary action, up to and including termination.

## **Protection Against Retaliation**

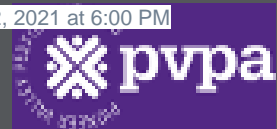
Retaliation is prohibited against any person by another employee or by School for using this complaint procedure; reporting proscribed harassment, discrimination, or retaliation; objecting to such conduct; or filing, testifying, assisting, or participating in any manner in any investigation, proceeding, or hearing conducted by a governmental enforcement agency. Prohibited retaliation includes, but is not limited to, termination, demotion, suspension, failure to hire or consider for hire, failure to give equal consideration in making employment decisions, failure to make employment recommendations impartially, adversely affecting working conditions, or otherwise denying any employment benefit.

Individuals who believe they have been subjected to retaliation or believe that another individual has been subjected to retaliation, should report this concern to the highest-ranking on-site Senior Administrator or to Human Resources. Any report of retaliatory conduct will be investigated in a thorough and objective manner. If a report of retaliation prohibited by this policy is substantiated, appropriate disciplinary action, up to and including termination of employment, will be taken. If a complaint cannot be substantiated, the School may take appropriate action to reinforce its commitment to providing a work environment free from retaliation.

## **Good Faith**

The initiation of a good-faith complaint of harassment or retaliation will not be grounds for disciplinary action, even if the allegations cannot be substantiated. Any individual who makes a complaint that is demonstrated to be intentionally false may be subject to discipline, up to and including termination.





# Pioneer Valley Performing Arts Employee Handbook

## ***Support for Individuals Impacted by Harassment or Retaliation***

The School will strive to assist anyone who has been subjected to unwelcome harassment or retaliation to feel more comfortable in the work environment. Such assistance may but does not necessarily include transfer or reassignment. Any such assistance is at the School's sole discretion.

Any employee who believes that they have been harassed or discriminated against should provide a written or verbal report to their Senior Administrator, another member of management or to Human Resources as soon as possible. The responsibility to investigate complaints of harassment has been assigned to Human Resources. Employees who believe they have been harassed or discriminated against may also file a formal complaint with either or both government agencies listed below:

The Massachusetts Commission Against Discrimination (MCAD) is the state agency responsible for handling complaints of harassment, including sexual harassment. The MCAD can be reached at the following locations:

- Boston Office: One Ashburton Place, Sixth Floor, Room 601, Boston, MA 02108, telephone number (617) 994-6000
- Springfield Office: 436 Dwight Street, Second Floor, Suite 220, Springfield, MA 01103, telephone number (413) 739-2145
- Worcester Office: 484 Main Street, Room 320, Worcester, MA 01608, telephone number (508) 453-9630

The Equal Employment Opportunity Commission (EEOC) is the federal agency that investigates harassment claims, including claims of sexual harassment. The EEOC can be reached at:

- John F. Kennedy Federal Building, Government Center, 475 Government Center, Boston, MA 02203, telephone number (800) 669-4000.

Complaints filed with the MCAD and the EEOC must be filed within 300 days of the incident giving rise to the claim.

## ***Title IX Procedures and Policies***

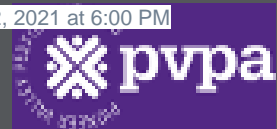
The School and all employees are required to follow all policies and procedures required by the U.S. Department of Education Final Rule under Title IX of the Education Amendments of 1972, which prohibits discrimination on the basis of sex in education programs or activities receiving federal financial assistance. For more information about Title IX, please go to <http://www.pvpa.org/about/docs>.

## **4.5 Workplace Bullying**

The School does not tolerate bullying behavior by its employees. Employees who engage in workplace bullying may be disciplined, up to and including termination of employment.

Workplace bullying is the repeated use of force, threats, or coercion to abuse, intimidate, or humiliate another employee. Workplace bullying includes, but certainly is not limited to, the following:





# Pioneer Valley Performing Arts Employee Handbook

- Verbal abuse, such as the use of patently offensive, demeaning, and harmful derogatory remarks, insults, and epithets;
- Verbal or physical conduct that is threatening, intimidating, or obscene;
- Pushing, shoving, kicking, poking, tripping, assaulting, or threatening physical assault, or intentionally damaging a person's work area or property; or
- Sabotage, or deliberately subverting, obstructing, or disrupting another person's work performance.

Cyberbullying refers to bullying, as defined above, that occurs through the use of a computer, cell phone, smartphone, tablet, pager, or other device that transmits electronic information, regardless of whether the device is owned by or located at the School or connected to the School network. Cyberbullying is also prohibited. This policy in no way prohibits employees from engaging in activities that are protected under applicable state and federal laws, including, but not limited to, any activity that is protected under Section 7 of the National Labor Relations Act, which includes the right of employees to speak with others, engage in workplace debates, and protest about their terms and conditions of employment.

## Reporting and Response

Employees who are subject to, or witness, workplace bullying are encouraged to notify Chief Financial Officer immediately. The School will promptly investigate the complaint. The School will maintain confidentiality to the extent possible, consistent with its commitment to investigating the complaint promptly and thoroughly.

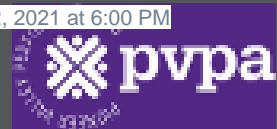
If the complaint is verified, the School will take appropriate remedial and/or disciplinary action, which may include, but is not limited to, verbal or written warnings, suspension, termination of employment, counseling, and other actions. The School will also report the complaint to law enforcement, if appropriate. The complaining party will be advised of the results of the investigation.

## Anti-Retaliation

The School strictly prohibits retaliation against an employee for making a good faith claim of bullying or for participating in good faith in an investigation of bullying. Reports of retaliation should be made to Human Resources or any Senior Administrator with whom you feel comfortable.

## 4.6 Personal Relationships in the Workplace

The School will not take any adverse employment action against any employee for engaging in romantic relationships during nonworking hours away from School premises. However, we will consider such relationships when they affect an employee's job performance, occur during working time or on School premises, or pose a danger of a conflict of interest.



# Pioneer Valley Performing Arts Employee Handbook

A familial or intimate relationship among employees can create an actual, or at least potential or perceived, conflict of interest in the employment setting, especially where one relative, spouse, partner, or member of such a relationship manages another relative, spouse, partner, or member. To avoid this problem, we may refuse to hire or place a relative or other intimately associated individual in a position where the potential for favoritism or a conflict exists. For purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is similar to that of persons who are related by blood or marriage (e.g., domestic partnership or civil union status). A dating relationship is defined as a relationship that may be reasonably expected to lead to the formation of a consensual "romantic" or sexual relationship.

If two employees marry, become related, or enter into an intimate relationship, they may not remain in a reporting relationship or in positions where one individual may affect the compensation or other terms or conditions of employment of the other individual. In other cases where a conflict or the danger of a conflict arises, even if there is no supervisory relationship involved, the parties may be separated by reassignment or terminated from employment, at the discretion of the School.

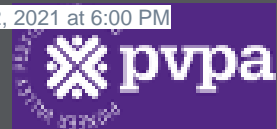
School employees are never permitted, under any circumstance, to engage in an intimate or romantic relationship with a student. School employees are required at all times to remain professional with students. If you become aware that a School employee is engaged in, or is attempting to engage in, an intimate relationship with a student, you must notify Human Resources immediately.

## 4.7 Workplace Violence Prevention

We are committed to providing a workplace free from violence and to maintaining a safe work environment. The School has adopted the following approaches to handle threats or acts of violence—including intimidation, bullying, physical or mental abuse, and/or coercion—that involve or affect School employees or that occur on the School's premises.

Employees must refrain from conduct that may be threatening or dangerous to others. Firearms, weapons, and all other dangerous or hazardous devices or substances are strictly prohibited from the School's premises without proper authorization. All threats of (or actual) violence, both direct and indirect, should be reported as soon as possible to one's Senior Administrator or any member of the management team. This includes threats by coworkers, clients, vendors, solicitors, or other members of the public. When reporting a threat of violence, employees should be as specific and detailed as possible.

All suspicious individuals or activities on or around the School's premises or work-site locations should be reported as soon as possible to one's Senior Administrator, Chief Financial Officer, or any member of the management team. Employees should not place themselves in jeopardy or danger. An employee who sees or hears a commotion or disturbance near their work area should not try to intercede or see what is happening, but instead should immediately report the incident to any of the



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following: Senior Administrator, any member of the management team, or, if the situation calls for it, the police (911).

The School will immediately and thoroughly investigate all reports of threats of (or actual) violence and of suspicious individuals or activities. The identity of any individual who makes a report will be kept confidential to the fullest extent possible given the circumstances of each specific complaint. To maintain workplace safety and the integrity of its investigation, the School may suspend employees, with or without pay, pending an investigation.

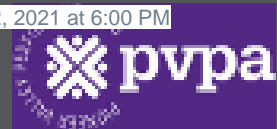
Anyone determined to be responsible for threats of (or actual) violence or other conduct that is in violation of this Handbook will be subject to immediate disciplinary action, up to and including termination of employment. The School encourages employees to bring their disputes or differences with other employees to the attention of their Senior Administrator or an appropriate member of the management team before the situation escalates into potential violence. The School is eager to assist in the resolution of employee disputes and will not discipline employees for raising such concerns.

## 4.8 Disciplinary Action

The purpose of this policy is to state the School's position on the administering of equitable and consistent discipline for unsatisfactory conduct in the workplace. By complying with these standards, employees will be able to help maintain a positive and safe work environment for all employees and their colleagues. To address the times when an employee has not lived up to the positive standards, we may provide an employee with counseling, progressive discipline, or termination of employment. The School always maintains the sole discretion on deciding whether counseling, progressive discipline, or termination of employment is warranted.

The forms of disciplinary action that the School uses may include, but are not limited to, the following: verbal warning(s), written warning(s), suspension with or without pay, and termination of employment. The appropriate level of disciplinary action taken depends on the severity of the situation and the number of prior occurrences. In most situations where an employee has demonstrated unsatisfactory conduct, they may first receive a verbal warning, followed by a written warning, and finally termination of employment. There may be circumstances, however, where one or more steps are bypassed.

The School will determine the type of disciplinary action it chooses to administer based on the facts of each particular case, as deemed necessary, through a thorough investigation of the event by the School. At no point are any of the aforementioned rules, policies, practices, or procedures intended to interfere with or inhibit (nor shall they have the effect of interfering with or inhibiting) an employee's ability to exercise any rights afforded or protected by local, state, or federal laws. Nothing in this section in any way alters the "at-will" employment policy. The School reserves the right, at its sole discretion, to take whatever disciplinary action it deems necessary notwithstanding this section.



# Pioneer Valley Performing Arts Employee Handbook

## 4.9 Confidential School Information

Employees are expected to maintain the privacy of confidential information they obtain in the course of their employment, particularly regarding information and materials from and about students and families in accordance with 603 CMR 23.00 et. seq. and the Family Educational Rights Privacy Act (FERPA). The definition of "Confidential Information" does not include employee terms and conditions of employment which are not otherwise covered by or protected from disclosure by applicable privacy laws such as the ones named above. Moreover, this policy is not intended to restrict your rights under the National Labor Relations Act (NLRA) to discuss your terms and conditions of employment. Employees found in violation of this policy are subject to disciplinary action, up to and including termination of employment.

## 4.10 Conflicts of Interest

All employees are required to complete conflict of interest training through the Commonwealth of Massachusetts' State Ethics Commission. In addition, it is the policy of the School that employees and their immediate families must avoid having any interests that are inconsistent with the best interests of the School, and must refrain from activities, investments, or associations that compete with the School; interfere with one's judgment concerning the School's best interests; exploit one's position with the School for personal gain; or might impair, or even appear to impair, their ability to make objective and fair decisions when performing their jobs. At times, employees may encounter situations where the business actions they take on behalf of the School may conflict with their own personal or family interests because the course of action that is best for them personally may not also be the best course of action for the School. For example, outside employment may pose a conflict of interest if the hours or work overlap or interfere with your work for the School.

Anyone with a conflict of interest or potential conflict of interest must immediately disclose it to a member of the management team and recuse themselves from any negotiations, deliberations, or votes that involve the conflict of interest and take any other necessary actions as required by the School. If you are unsure if certain activities are considered a conflict of interest, you should discuss the matter with your Senior Administrator or an appropriate member of the management team. This policy in no way prohibits employee affiliations or activities that are protected under applicable state and federal laws, including, but not limited to, any activity that is protected under Section 7 of the National Labor Relations Act, which includes the right of employees to organize collectively and to speak with others about their terms and conditions of employment.

## 4.11 Media Contacts

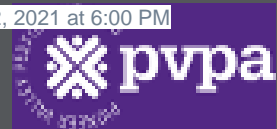
To ensure that the School communicates with the media in a consistent, timely, and professional manner about matters related to the School, you should notify the Head of School/Executive Director that you have been contacted by the media whenever you are asked to speak on behalf of the School so that the School knows that a media inquiry has been made. Do not respond to media

## Pioneer Valley Performing Arts Employee Handbook



inquiries on the School's behalf without authorization. This rule does not prevent you from speaking with the media, but you should not attempt to speak on behalf of the School unless you have specifically been authorized to do so.

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# Pioneer Valley Performing Arts Employee Handbook

## Section 5: Health and Safety

### 5.1 School Safety

The School is committed to the safety and health of all employees and recognizes the need to comply with regulations governing injury, accident prevention, and employee safety. Maintaining a safe work environment requires the continuous cooperation of all employees. The School will maintain safety and health practices consistent with the needs of our industry. If employees are ever in doubt about how to safely perform a job, it is their responsibility to ask their Senior Administrator for assistance. Employees must immediately report any suspected unsafe condition and/or any injury that occurs on the job. It is the responsibility of each employee to follow the established safety regulations and procedures. Employees who violate these safety rules may be subject to disciplinary action, up to and including termination of employment.

### 5.2 Reporting Injuries and Accidents

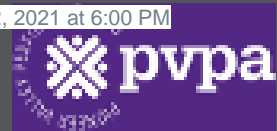
Any injury, whether or not it requires medical attention, should be reported to the School. Reporting will ensure that any existing safety hazards are corrected. Federal law (Occupational Safety and Health Administration "OSHA") requires that the School keep records of all illnesses and accidents that occur in the workplace. Workers' Compensation laws may also require that employees report any workplace illness or injury, no matter how slight. An employee who fails to report an injury may jeopardize their right to collect workers' compensation payments, as well as health benefits. OSHA also protects an employee's right to know about any health hazards that might be present on the job. An employee with any questions or concerns should contact their Senior Administrator for more information.

### 5.3 Security Inspections

The School wishes to maintain a work environment that is free of illegal drugs, alcohol, firearms, weapons, explosives, and other improper materials. To this end, the School prohibits the possession, transfer, sale, or use of such materials on its premises.

Desks and other storage devices are provided for the convenience of employees but remain the sole property of the School. Accordingly, they, as well as any articles found within them, can be inspected by any agent or representative of the School at any time, either with or without prior notice. In addition, to ensure the safety and security of employees and customers, and to protect our legitimate business interests, we reserve the right to question and inspect or search any employee or other individual entering or leaving School premises or job sites. The inspection or search may include packages or items that the individual may be carrying, including briefcases, backpacks, handbags, shopping bags, etc. These items are subject to inspection and search at any time, with or without prior notice. We also require employees to agree to reasonable inspection of their personal property and/or person while





# Pioneer Valley Performing Arts Employee Handbook

on the job or on the School's premises. The individual may be requested to display the contents of their personal property, in the presence of a School representative of the same gender. The School will not tolerate any employee's refusal to submit to a search.

## 5.4 Workplace Monitoring

Workplace monitoring may be conducted by the School to ensure quality control, employee safety, security, and client satisfaction. While on the School's premises, employees should have no expectation of privacy in their belongings or in the nonprivate workplace areas which include, but are not limited to, classrooms, designated parking areas, desks, computers, lockers, rest or eating areas, vehicles engaged in School operations, and any personal belongings on or in any of the above. Computers furnished to employees are the property of the School. As such, computer usage and files, including email usage and related files, may be monitored, or accessed.

## 5.5 Drug and Alcohol Use

The School is committed to providing a work environment free of the use of alcohol and the illegal use of drugs. Employees are expected to be in suitable condition to satisfactorily and safely perform their jobs. All employees are expected to conscientiously follow this policy and demonstrate a responsible attitude toward the use of alcohol and drugs.

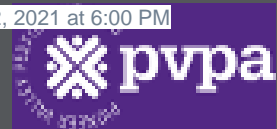
Being under the influence of a drug or alcohol on the job poses serious safety and health risks to the user and to all those who work with the user. The use, sale, purchase, transfer, or possession of an illegal drug in the workplace, and the use, possession, or being under the influence of alcohol also poses unacceptable risks for safe, healthy, and efficient operations.

The School strictly prohibits the use, sale, attempted sale, conveyance, distribution, manufacture, purchase, attempted purchase, possession, cultivation, and/or transfer of illegal drugs or other unlawful intoxicants at any time, and in any amount or any manner, regardless of occasion. "Illegal drugs" means all drugs whose use or possession is regulated or prohibited by federal, state, or local law. These include prescription medication that is used in a manner inconsistent with the prescription or for which the individual does not have a valid prescription. Marijuana remains illegal as a matter of federal law and therefore the use of marijuana and marijuana products is prohibited by this policy.

### **Counseling and Rehabilitation**

An employee's decision to seek help voluntarily will not be used as a basis for disciplinary action, although the individual may be transferred, given work restrictions, or placed on leave, as appropriate. A request for help is considered voluntary only if it is made before the employee is asked to submit to any drug or alcohol test or is discovered to have otherwise violated this policy.





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Recurring or continued problems with performance, unexcused attendance, or inappropriate workplace behavior may result in disciplinary action, including termination. This policy is not intended to restrict the immediate notification of police or other appropriate authorities when the situation demands their immediate intervention. In circumstances when a person's behavior requires that they be restrained or removed from School premises, the Senior Administrator should contact other local authorities.

## 5.6 Smoke-Free Workplace

Smoking and/or using tobacco products including e-cigarettes and vaporizers is never permitted on School grounds by anyone. Employees can report violations of this policy to their Senior Administrator and/or Chief Financial Officer.

## 5.7 Adverse Weather-Related Conditions

The School typically follows the weather conditions of all sending communities when adverse weather is forecasted. Employee will be informed of school closures or delays due to weather related conditions via email, robo-call, or by checking the local television stations.

Regardless of whether the School is open, employees must determine whether, in their personal circumstance, they believe it is safe to travel to and from work. Employees will follow paid time off procedures if they decide to take time off due to inclement weather.

The expectation is that all employees will prepare for a closure when inclement weather is foreseeable. To remain productive, employees should bring any work home such as files, documents, or reports and/or ensure they understand how to access the School's remote server/VPN network and/or email platform.

If the School is announced to be closed, all 12-month staff will receive their regular pay for the day of closure. Please be advised that in the event of closure, the School still expects employees who have the ability to work remotely. For all staff that follow the School calendar, the schedule will be adjusted accordingly. Employees will be required to use their available vacation or paid time off if they cannot report to work on a day in which the School is open.

**Early Closures/Delayed Openings:** When potentially dangerous weather develops during the day and a decision is made by the School to close early, both exempt and non-exempt employees will be compensated as if they had worked to the end of their regularly scheduled hours for that day. If you elect to leave prior to the time the School closes, you will be required to use paid time off in an amount equal to the number of hours between the time you left and the time the School closed. If the School has a delayed start, nonexempt employees will be compensated as if they had worked a full day.

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### 5.8 Communicable Diseases

The School is committed to providing a safe, healthy, and productive workplace. The purpose of this policy is to help protect everyone from the spread of and exposure to infectious (communicable) diseases. This policy covers those diseases that may be communicable in a work environment.

Examples include, but are not limited to:

- Chickenpox
- Measles
- Mumps
- Tuberculosis
- Meningitis
- Hepatitis B
- Whooping Cough
- Ebola Virus
- SARS
- MRSA
- Avian or other potentially pandemic influenza (but not the common seasonal flu)
- Coronaviruses

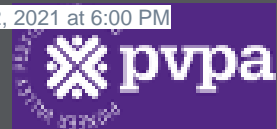
This policy is not intended to cover common illnesses such as colds and viruses, sore throats, and upper respiratory and common bacterial infections. Employees experiencing common illnesses should use good judgment (and heed their medical providers' advice) in deciding whether to report to work, or not. Employees who decide to come in to work should take appropriate measures to limit the potential spread of their common illness to co-workers and customers (e.g., cover mouth/nose when coughing or sneezing, avoid shaking hands, wash hands frequently, etc.).

#### A. Reporting to Work

Employees who believe they may have contracted a communicable disease (as defined by this policy) should not report to the School until they have been evaluated and treated by their medical provider as necessary.

Employees who learn they have a communicable disease must not come to the School, until they no longer have the communicable disease, or the disease is no longer transmissible through normal work contact, as determined by their medical provider.

Employees who come in to work but are not fit for duty due to illness (or any other reason), may be sent home by their Senior Administrator.



# Pioneer Valley Performing Arts Employee Handbook

## **B. Reasonable Accommodation**

If the School receives notice that an employee is requesting a reasonable accommodation for a communicable disease, it will make decisions regarding the request on a case-by-case basis based upon information submitted by the employee's medical provider, and will consider, among other relevant factors, the health and safety of other persons with whom the employee may interact.

## **C. Confidentiality**

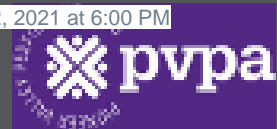
Except for circumstances in which the School is legally required to report workplace occurrences of communicable disease, the confidentiality of all medical conditions shall be maintained in accordance with applicable law. When it is required, the number of persons who will be informed of the employee's condition shall be kept at the minimum necessarily needed not only to comply with legally required reporting, but also to assure proper care of the employee and to detect situations where the potential for transmission may increase. The School reserves the right to inform other employees that a co-worker (without disclosing the person's name) has been diagnosed with a communicable disease if the other employees might have been exposed to the disease, so that the employees may take measures to protect their own health condition.

## **D. No Discrimination**

The School prohibits discrimination, harassment, and retaliation against applicants and employees who have or had a communicable disease.

## **E. Responsibility**

In all cases of an absence due to the contraction (or potential contraction) of a communicable disease, the affected employee must notify their Senior Administrator and/or Human Resources immediately of their condition. Anyone who discovers evidence of a communicable disease that could endanger the health of others in the School must report it to management and/or Human Resources. The School will notify the appropriate health department(s) as deemed necessary and/or if such reporting is required by law.



# Pioneer Valley Performing Arts Employee Handbook

## Section 6: Student Welfare

### Section 504/ADA Coordinator

The School has designated the following person as its Section 504/ADA Coordinator to coordinate the School's Section 504 and ADA compliance efforts: Director of Student Services at 413-552-1580.

### 6.1 Student Records

A "student record" is any information maintained by the School regarding an individually identifiable student. As employees, you should be aware that both federal and state laws address the confidentiality of student records and impose strict limitations on the School's ability to disclose them. Both the Family Educational Rights and Privacy Act (FERPA) and the Student Record Regulations adopted by the Massachusetts Board of Education at 603 CMR 23.00 apply to the School. Both FERPA and the state regulations are designed to ensure parents' and students' rights of confidentiality, inspection, modifying, and destruction of student records and to assist School authorities in carrying out their responsibilities.

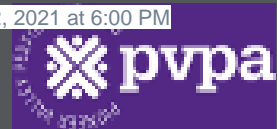
Both FERPA and the state regulations place specific restrictions on when and under what circumstances the School may release student records to third parties outside of the School without the specific, written consent of the parents or guardian (or eligible student over the age of 14). Therefore, faculty and employees should never personally provide any records or information pertaining to a student to any person outside of the School without permission from the Chief Financial Officer.

Bear in mind, however, that the School may disclose information regarding a student to appropriate parties in connection with a health or safety emergency if that information is necessary to protect the health or safety of that student or other individuals. Direct all questions regarding the confidentiality of student, employee, or School information to the Chief Financial Officer.

### 6.2 Mandated Reporting of Suspected Abuse or Neglect

Educators play an important role in child protection. State law requires that teachers, nurses, guidance counselors, social workers, and school administrators "who, in their professional capacity, have reasonable cause to believe that a child under the age of eighteen years is suffering physical or emotional injury resulting from abuse inflicted upon them which causes harm or substantial risk of harm to the child's health or welfare, including sexual abuse, or from neglect, including malnutrition, shall immediately report such condition to the Department of Social Services." Mass. Gen. Laws, c. 119 51A.

Therefore, when any employee or faculty member in their professional capacity has reasonable cause to believe that a child under the age of eighteen (18) years is suffering from the effects of any form of child abuse and neglect, the employee *must* report their concerns to the Dean of Students who will



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either assume responsibility for making the required report or assist in doing so. A failure to make such a report when required is punishable by termination and may also be a violation of the law.

The law provides that schoolteachers and administrators are mandated reporters and therefore *must* report child abuse and neglect to the Department of Children & Families (DCF). When someone reports to DCF that they think a child is being abused or neglected, the report is called a "51A report." The name "51A" comes from section 51A of Chapter 119 of the Massachusetts General Laws.

Mandated reporters must report to DCF if, when acting in their professional capacities, they have reasonable cause to believe that a child is suffering certain kinds of physical or emotional injury. The kinds of physical or emotional injuries that must be reported are the result of:

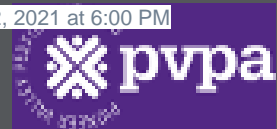
- Abuse inflicted upon the child that causes harm or substantial risk of harm to the child's health or welfare, including sexual abuse;
- Neglect, including malnutrition; or
- Physical dependence upon an addictive drug at birth.

When a mandated reporter comes to believe any of these things, they must immediately communicate with DCF orally and, within 48 hours, must file a written report with DCF detailing the suspected abuse or neglect. The School expects that any employee who has reason to suspect that a student has been abused or neglected will report whatever they know immediately to the Dean of Students, who will then ensure that a report is made as required.

If an employee believes that a child is showing signs of abuse or neglect but is unsure, the employee or school leader should visit the [DCF website](#) which includes the "Key Resources" section, a detailed description of the signs of physical and emotional abuse and neglect.

Mandated reporting is also required for incidents of hazing. Hazing is defined as: "any conduct or method of initiation into any student organization, whether on public or private property, which willfully or recklessly endangers the physical or mental health of any student or other person. Such conduct includes whipping, beating, branding, forced calisthenics, exposure to the weather, forced consumption of any food, liquor, beverage, drug or other substance, or any other brutal treatment or forced physical activity which is likely to adversely affect the physical health or safety of any such student or other person, or which subjects such student or other person to extreme mental stress, including extended deprivation of sleep or rest or extended isolation."

An employee who witnesses or hears about an incident of hazing must immediately report the incident to the Principal/Executive Director or to an appropriate law enforcement official as soon as reasonably practicable.



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### 6.3 Maintaining Appropriate Boundaries with Students

All school employees are responsible for acting as role models of appropriate behavior for students and setting and maintaining appropriate boundaries with students at all times. Because this is a school environment, boundaries may be crossed to relate to students and meet their needs meaningfully and effectively. However, there is some conduct that will always be deemed a violation of healthy boundaries and appropriate adult behavior. The School believes that its employees individually and collectively possess the wisdom and expertise necessary to conduct themselves in a manner that is educationally sound and acceptable both within the professional community and the community at large.

#### **Physical contact**

What constitutes appropriate physical contact in one circumstance may be totally inappropriate in another. Appropriateness will depend on a variety of factors, not the least of which will be the student's reaction and responses of other adults.

All physical contact between employees and students must have a valid educational purpose and objective, meeting the student's needs. The use of physical contact (including touching) except in an emergency situation, is strictly prohibited. Questions of the appropriateness of physical contact will be determined by the context of the contact on a case-by-case basis. Issues such as intent, context, location, circumstances, age, and sex are all considerations that may be relevant. Examples: Holding or comforting a student who has fallen and is crying may be appropriate, whereas placing a hand on a child's head to redirect their attention to the front of the room is not.

If a child or other employee specifically requests that they not be touched, then that request must be honored without question. If the child or other employee has not requested that they not be touched, then the following forms of touching are considered appropriate:

- Hugs given with permission to comfort an anxious or upset child
- Pats on the shoulder or back
- Handshakes
- Light "high fives" and hand slapping
- Touching shoulders
- Touching face to check temperature, wipe away a tear, and remove hair from face or other similar types of contact for similar comfort or care purposes
- Holding hands while walking with small children or children with significant disabilities for safety
- Reasonable self-defense
- Reasonable defense of another
- Reasonable restraint of a violent person to protect others or property
- Physical contact for safety purposes to prevent harm to a child (e.g., pulling a child to safety out of the path of a moving car)



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Except as discussed above, the following forms of touching are never appropriate:

- Inappropriate or lengthy embraces
- Kisses
- Corporal punishment
- Sitting students on one's lap
- Touching buttocks, chests, or genital areas
- Pushing a person or another person's body part (other than to prevent injury, in self-defense, defense of another person, or defense of property)
- Showing affection in isolated areas
- Wrestling with students or other employees
- Bench-pressing another person
- Tickling
- Piggyback rides
- Massages
- Any form of unwanted affection
- Any form of sexual contact
- Poking fingers at another person that results in an offensive contact

## 6.4 Bullying Prevention

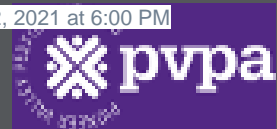
We expect that all members of our school community will treat each other with civility and respect. In accordance with both state law and School policy, the School seeks to provide and maintain a learning environment for our students that is free of bullying and any other verbal or physical misconduct that disrupts the learning environment or makes it unsafe.

The School's Bullying Prevention and Intervention Plan, which is provided to all students and their families, is published in response to Massachusetts law against bullying and is an integral part of our efforts to promote learning and prevent behavior that can impede the learning process. All employees are required to be familiar with and abide by the law and the School's anti-bullying plan.

## 6.5 Physical Restraint

The School will meet the state-mandated requirement for crisis prevention and restraint training for all employees in order to maintain a safe school environment conducive to learning. De-escalation and restraint training will be administered to all employees at the beginning of each academic year. New hires who are employed after the training will be trained within one (1) month of employment. All employees will receive an overview in administering crisis de-escalation techniques, state restraint regulations, and our program policy, as well as an overview of administering restraint, types of restraint, and restraint safety.





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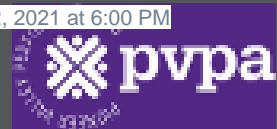
The designated individuals, including Senior Administration and selected teachers will perform restraints as appropriate.

## 6.6 Student Complaints of Harassment

If a student brings a complaint of harassment to any faculty member, that faculty member must pass the information on to the Chief Financial Officer. It is the School's policy that all such matters will be handled with appropriate care and discretion and receive a thorough investigation. When an employee brings a complaint to the attention of Chief Financial Officer or any member of the administration team, Chief Financial Officer will be notified and the School will promptly undertake an investigation of the allegations. Such investigation typically shall include, at a minimum, interviews with people identified as having direct and personal knowledge of the incident(s) in question. During the investigation, the School will protect the confidentiality of harassment allegations to the extent possible. The School cannot guarantee complete confidentiality, because it cannot conduct an effective investigation without revealing certain information to the alleged harasser and potential witnesses. However, the School will attempt to keep such disclosures to the minimum required under the circumstances, on a "need-to-know basis."

If the investigation reveals that the allegations are valid, the School will take prompt and appropriate remedial action against the offending person. Such measures are designed to put an immediate stop to the harassment as well as prevent its recurrence. Therefore, School management retains the right to take whatever action it believes appropriate under the circumstances, up to and including discharge of the offending person.

"Intent" to harm is not a measure of whether harassment has occurred at School. If a joke or comment (either written or verbal) is identified by a colleague or Senior Administrator as inappropriate and, after intervention, the behavior continues, the School will consider the act as harassment.



# Pioneer Valley Performing Arts Employee Handbook

## Section 7: Technology

### 7.1 Electronic Communication

This policy describes the School's rules for using its electronic resources, including email, voicemail, internet access, and computer systems.

**A. Electronic Resources:** Employees should use the School's electronic resources with the understanding that they are provided for the benefit of the business. Employees may use these resources for personal use, during non-working time, as long as such use complies with School rules and applicable laws. Employees should never use these resources for personal use in a manner that interferes with their work responsibilities.

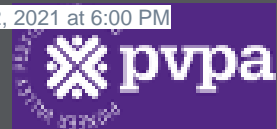
Sending, saving, accessing, or viewing obscene or similarly offensive material on the School's electronic resources is prohibited. Messages stored and/or transmitted on these electronic resources, including the computer, voicemail, email, or the telephone system, must not contain content that may reasonably be considered to be obscene or other similarly offensive material. Prohibited material includes, but is not limited to, sexual comments; jokes or images; racial slurs; gender-specific comments; or any comments, jokes, or images that would discriminate against or harass someone based on race, color, sex, age, national origin or ancestry, disability, or any other category protected by federal, state, or local law. Likewise, any use of the internet, email, or any other electronic resource to engage in harassment or discrimination prohibited by School policies is unlawful and strictly prohibited.

Violators may be subject to discipline, up to and including termination of employment. Employees are also prohibited from downloading software and/or modifying any such files without permission from the copyright holder.

**B. No Solicitation, Personal Gain, or Commerce:** The School's electronic resources must not be used for solicitation purposes, personal gain, or commercial ventures of any kind.

**C. Software Code of Ethics:** Employees may not duplicate any licenses, software, or related documentation unless expressly authorized to do so by agreement with the licensor. Unauthorized duplication of software may subject users and/or the School to both civil and criminal penalties under the United States Copyright Act. Employees may not give software to any outsiders including contractors, customers, or others. Employees may use software on local area networks or on multiple machines only in accordance with applicable license agreements. The School reserves the right to audit any School computer.

**D. Employee Responsibility:** Each employee is responsible for the content of all text, audio, or images that they place or send using the School's electronic resources.



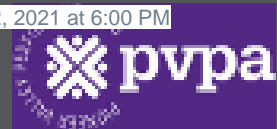
## Pioneer Valley Performing Arts Employee Handbook

- E. Computer and Systems Security:** All computers and the data stored on them are, and always remain, the property of the School. As such, all messages created, sent, or retrieved over the internet or the School's electronic mail systems are the property of the School and should be considered School information. The School reserves the right to retrieve and read any message composed, sent, or received using the School's electronic resources.

Employees should be aware that even when a message is deleted or erased, it is still possible to recreate the message; therefore, ultimate privacy of a message cannot be ensured to anyone. Furthermore, all communications, including text and images, can be disclosed to law enforcement or other third parties without prior consent of the sender or the receiver. Employees should also be aware that duplicates of email transmitted through a personal, web-based email account using School equipment could be stored on that equipment; likewise, information regarding internet sites that an employee has accessed may also be stored.

Passwords and other log-in information for websites, the network, or other accounts belonging to the School must be provided to the Principal/Executive Director upon request. To protect confidential information, all School devices and computers must be logged off, locked, and/or shut down when not in use.

- F. Email Content Screening:** The School maintains the right to screen all inbound and outbound email content. Email messages or attachments that contain obscene or similarly offensive material may be quarantined and held from transmission or receipt until the sender or recipient can verify that the message or attached document is work-related. The School may, in its discretion, review communications to and from a personal account, subject to state laws regarding attorney-client communications.
- G. Virus Protection:** To prevent computer viruses from being transmitted through the system, employees are not authorized to download any software from the internet onto their computer or any drive in that computer. The School maintains virus protection software on all network servers and filters all inbound and outbound email for virus attachments.
- H. Questions Regarding the Use of the Internet or Email:** If employees have questions regarding the appropriate use of internet access or email systems, they should contact the Technology Coordinator.
- I. Cell Phones:** Cellular phones provided by the School to employees are primarily for business use; personal calls must be limited and not interfere in any way with an employee's work time or performance. Cellular phone invoices and messages may be regularly monitored to ensure compliance with this policy. Personal use of School-provided cell phones, which results in additional charges including, but not limited to, toll fees or minute overages, will be charged to the employee.



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## J. **Personal Calls and Texting**

Personal calls, social networking, emails, and texting during working hours must be limited to breaks except in the case of an emergency. The use of cell phones or tablets during working hours also includes the use of such devices for texting, talking, playing games, or accessing the internet. Doing so during working hours will result in disciplinary action, up to and including termination of employment. Using School phones for personal international calls without authorization is strictly prohibited.

**K. Breach of this Policy:** Because it is not possible to define all unauthorized uses of the School's voice mail, email, and computer systems, disciplinary action may be taken in response to any conduct that warrants such action. In addition to the above provisions, other examples of prohibited conduct include:

- Unauthorized attempts to break into any computer physically or electronically;
- Theft or copying of electronic files containing Confidential Information without permission; and
- Sending or posting files containing Confidential Information to unauthorized personnel.

Failure to comply with any part of this policy will result in discipline, up to and including termination of employment.

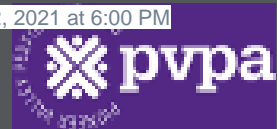
## 7.2 Social Media

Nothing in this policy restricts an employee's right to discuss protected activity outlined in the Collective Bargaining Agreement.

Social media includes all means of communicating or posting information or content of any sort on the internet, whether or not associated or affiliated with the School, as well as any other form of electronic communication. Employees are solely responsible for what they post online. Before creating online content, employees should consider some of the risks and rewards that are involved. They should keep in mind that any conduct that adversely affects School or violates any policy in this Handbook will result in disciplinary action, up to and including termination of employment.

**A. Know and Follow the Rules:** Inappropriate postings that include discriminatory remarks, harassment, threats of violence, or similar inappropriate or unlawful posts meant to intentionally harm someone will not be tolerated and may subject the employee to disciplinary action, up to and including termination of employment.

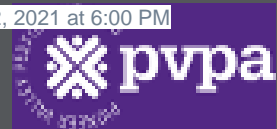
**B. Be Respectful:** All employees should be fair and courteous. Employees should keep in mind that they are more likely to resolve work-related complaints by speaking directly with their coworkers or by using our Open-Door Policy than by posting complaints to a social media outlet. If an employee



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decides to post complaints or criticism, they should avoid using statements, photographs, videos, or audio that reasonably could be viewed as malicious, obscene, threatening, or intimidating; that disparage coworkers, students, or parents; or that might constitute harassment or bullying. Examples of such conduct might include offensive posts meant to intentionally harm someone's reputation or posts that could contribute to a hostile work environment based on race, color, religion, sex (including pregnancy), gender identity, sexual orientation, national origin, ancestry, age, physical or mental disability, genetic information, military service or veteran status, or any other classification protected by applicable local, state, and federal laws.

- C. Avoid Posting Information You Know to Be False:** All employees should strive to be honest and accurate when posting information or news, and if they make a mistake, they should correct it quickly. Employees should be open about any previous posts that they have altered. They should remember that the internet archives almost everything; therefore, even deleted postings can be searched. They should never post any information or rumors that they know to be false about the School, coworkers, students, or parents.
- D. Maintain Confidentiality of "Confidential Information":** Employees should maintain the confidentiality of the School's "Confidential Information."
- E. Using Social Media at Work:** Employees may not use the School's electronic resources to access social media while on working time unless it is work-related as authorized by their Senior Administrator. Employees may not use the School's email addresses for personal use.
- F. Retaliation is Prohibited:** The School prohibits taking negative action against any employee for reporting a possible breach of this policy or for cooperating in an investigation. Any employee who retaliates against another for these reasons will be subject to disciplinary action, up to and including termination of employment.



# Pioneer Valley Performing Arts Employee Handbook

## Section 8: Leaving the School

### 8.1 Separation of Employment

Since employment with the School is "at-will," both the employee and the School may terminate employment at-will, with or without cause, at any time unless otherwise stipulated in a collective bargaining agreement or other agreement. Employees will receive their final pay in accordance with applicable state and federal laws.

Resignation is a voluntary act initiated by the employee to separate from employment with the School. Advance notice is not required, but as a professional courtesy we appreciate being given at least two (2) weeks' written notice. When a person's employment ends for any reason, some benefits continue at the employee's expense. The employee will be notified of the benefits that may be continued and of the terms, conditions, and limitations of such a continuance.

### 8.2 Exit Interviews

Prior to an employee's voluntary separation, an exit interview may be scheduled to discuss the reasons for resignation and will afford an opportunity to talk about such issues as employee benefits, suggestions, criticisms, and questions. Discussions concerning the reasons for leaving will assist the School in evaluating the effectiveness of our personnel policies and practices. At the time of the exit interview, matters relating to final pay and any other personal considerations will be discussed and the employee shall return any School property at that time.

### 8.3 Final Pay

Employees who separate from the School on a voluntary basis receive their final paycheck in the next regularly scheduled payroll following the last day of employment or as outlined by contractual arrangement. Employees who are involuntarily terminated will be paid final wages, including accrued but unused vacation, on the last day of employment. Where permitted by applicable laws, the School reserves the right to deduct from the last payment any used but not earned vacation time, as the School considers borrowed paid time off as "advanced wages" and will collect all advancements on wages at the time of separation.

### 8.4 Returning School Equipment

Employees must return all items, when requested to do so, or before leaving the premises on their last day of employment, including, but not limited to, passwords, keys, electronic devices, and any school materials. Where permitted by applicable laws, the School may withhold from the employee's check or final paycheck the cost of any items that are not returned. The School may also take all action deemed appropriate, within the extent of the law, to recover or protect its physical and intellectual property.



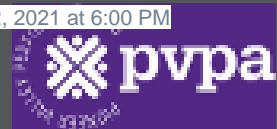


## Pioneer Valley Performing Arts Employee Handbook

### 8.5 Employment References and Verifications

Any employment inquiries, received by telephone or in writing, regarding past or present employees are to be referred to Chief Financial Officer. The School will only provide the employee's dates of employment and current title or position or, if the individual is no longer employed with the School, then their last title or position. Only if an employee submits a request in writing will additional information be released. This pertains to both past and present employees. Proper requests made by legal authorities will be honored and the School may be required to provide more information than dates/titles/position.

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# Pioneer Valley Performing Arts Employee Handbook

## Employee Handbook Acknowledgment

I acknowledge that I have received and agree to read a copy of the School Employee Handbook. I understand that the Handbook sets forth the terms and conditions of my employment with the School as well as the duties, responsibilities, and obligations of employment with the School. I understand that the School has provided me with various alternative channels to raise concerns of violations of this Handbook and the School policies and encourages me to do so promptly so that the School may effectively address such situations, and nothing in this Handbook prohibits an employee from reporting concerns, making lawful disclosures, or communicating with any governmental authority about conduct the employee believes violates any laws or regulations. I agree to abide by and be bound by the rules, policies, and standards set forth in the Employee Handbook.

I understand that the School has the right to change the Handbook, but that all such changes must be in writing. No oral statements or representations can change the provisions of the Handbook. It is understood that future changes in policies and procedures will supersede or eliminate those found in this document, and that employees will be notified of such changes through normal communication channels.

I also acknowledge that my employment with the School is at-will, that the information contained in these materials does not constitute an employment contract between the School and me, and that either I or the School may terminate our employment relationship at any time, with or without any reason, unless otherwise stated in a collective bargaining agreement or other agreement. I understand that no representative of the School other than the Head of School/Executive Director has any authority to enter into any agreement for employment for any specified period of time, or to make any agreement contrary to the foregoing.

I also understand and acknowledge that nothing in this Handbook or in any other document or policy is intended to prohibit me from reporting concerns to, filing a charge or complaint with, making lawful disclosures to, providing documents or other information to, or participating in an investigation or hearing conducted by, the Equal Employment Opportunity Commission (EEOC), National Labor Relations Board (NLRB), Securities and Exchange Commission (SEC) or any other federal, state, or local agency charged with the enforcement of any laws.

Nothing in this Handbook or in any other document or policy is intended to prohibit protected conduct or communications relating to employee wages, hours, or working conditions, or any other conduct protected by Section 7 of the National Labor Relations Act (NLRA).

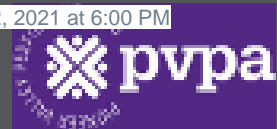
I understand that if I have any questions about the policies contained in this Handbook, I can direct those questions to my Senior Administrator or Chief Financial Officer at any time.



## Pioneer Valley Performing Arts Employee Handbook

*I acknowledge receipt of this Employee Handbook via Employee Navigator and that checking the box in the portal constitutes a legal signature confirming receipt. I have read and familiarized myself with the contents, and I understand my responsibilities for adhering to these policies. I am aware of the disciplinary action that may be taken if I do not comply.*

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# Pioneer Valley Performing Arts Employee Handbook

## Addendum: Family and Medical Leave

**A. Family and Medical Leave:** The School will grant family and medical leave in accordance with the requirements of the federal Family and Medical Leave Act ("FMLA") in effect at the time the leave is granted.

**B. Employee Eligibility:** To be eligible for FMLA leave benefits, you must:

- Have worked for the School for a total of at least twelve (12) months;
- Have worked at least 1,250 hours over the previous twelve (12) months as of the start of the leave; and
- Work at a location where at least fifty (50) employees are employed by the School within seventy-five (75) miles, as of the date the leave is requested.

**C. Reasons for Leave:** FMLA leave is allowed for various reasons. FMLA leave may be used for one of the following reasons, in addition to any reason covered by an applicable state family/medical leave law:

- The birth, adoption, or foster care of an employee's child within twelve (12) months following birth or placement of the child ("Bonding Leave");
- To care for an immediate family member (spouse, child, or parent with a serious health condition) ("Family Care Leave");
- An employee's inability to work because of a serious health condition ("Serious Health Condition Leave");
- A "qualifying exigency," as defined under the FMLA, arising from a spouse's, child's, or parent's "Covered Active Duty" (as defined below) as a member of the military reserves, National Guard, or armed forces ("Military Emergency Leave"); or
- To care for a spouse, child, parent, or next of kin (nearest blood relative) who is a "Covered Servicemember," as defined below ("Military Caregiver Leave").

### D. Definitions

**"Child,"** for purposes of Bonding Leave and Family Care Leave, means a biological, adopted, or foster child; stepchild; legal ward; or a child of a person standing in loco parentis, who is either under age 18, or age 18 or older and incapable of self-care because of a mental or physical disability at the time that the Family and Medical Leave is to commence. "Child," for purposes of Military Emergency Leave and Military Caregiver Leave, means a biological, adopted, or foster child; stepchild; legal ward; or a child for whom the person stood in loco parentis, and who is of any age.

**"Parent,"** for purposes of this policy, means a biological, adoptive, step, or foster father or mother, or any other individual who stood in loco parentis to the person. This term does not include parents



# Pioneer Valley Performing Arts Employee Handbook

"in law." For Military Emergency Leave taken to provide care to a parent of a military member, the parent must be incapable of self-care, as defined by the FMLA.

**"Covered Active Duty"** means (1) in the case of a member of a regular component of the armed forces, duty during the deployment of the member with the armed forces to a foreign country, and (2) in the case of a member of a reserve component of the armed forces, duty during the deployment of the member with the armed forces to a foreign country under a call or order to active duty (or notification of an impending call or order to active duty) in support of a contingency operation as defined by applicable law.

**"Covered Servicemember"** means (1) a member of the armed forces, including a member of a reserve component of the armed forces, who is undergoing medical treatment, recuperation, or therapy; is otherwise in outpatient status; or is otherwise on the temporary disability retired list, for a serious injury or illness incurred or aggravated in the line of duty while on active duty that may render the individual medically unfit to perform their military duties, or (2) a person who, during the five (5) years prior to the treatment necessitating the leave, served in the active military, Naval, or Air Service, and who was discharged or released therefrom under conditions other than dishonorable (a "veteran" as defined by the Department of Veteran Affairs), and who has a qualifying injury or illness incurred or aggravated in the line of duty while on active duty that manifested itself before or after the member became a veteran. For purposes of determining the five (5)-year period for covered veteran status, the period between October 28, 2009, and March 8, 2013, is excluded.

**"Spouse"** means the other person with whom an individual entered into marriage as defined or recognized under state law for purposes of marriage in the state in which the marriage was entered into, or, in the case of a marriage entered into outside of any state, if the marriage is valid in the place where entered into and could have been entered into in at least one state. This includes common-law marriage and same-sex marriage in places where these marriages are recognized.

**"Key employee"** means a salaried FMLA-eligible employee who is among the highest paid 10 percent of all the employees employed by the employer within 75 miles of the employee's work site.

- E. Length of Leave:** The maximum amount of FMLA leave will be twelve (12) workweeks in any twelve (12)-month period, measured forwards from the first date when the leave is taken for: (1) Bonding Leave, (2) Family Care Leave, (3) Serious Health Condition Leave, and/or (4) Military Emergency Leave. However, if both spouses work for the School and are eligible for leave under this policy, the spouses will be limited to a total of 12 workweeks off between the two of them when the leave is for Bonding Leave or to care for a parent using Family Care Leave.



## Pioneer Valley Performing Arts Employee Handbook

The maximum amount of FMLA leave for an employee wishing to take Military Caregiver Leave will be a combined leave total of twenty-six (26) workweeks in a single twelve (12)-month period.

A "single 12-month period" begins on the date of your first use of such leave and ends twelve (12) months after that date.

If both spouses work for the School and are eligible for leave under this policy, the spouses will be limited to a total of 26 workweeks off between the two when the leave is for Military Caregiver Leave only or is for a combination of Military Caregiver Leave, Military Emergency Leave, Bonding Leave, and/or Family Care Leave taken to care for a parent.

**F. Special Leave Requirements for "Instructional" Employees:** "Instructional employees" are those whose primary function is to teach and instruct students in a class, small group, or individual setting. Thus, "instructional employees" includes not only teachers in the School, but also athletic coaches, driving instructors, and special education assistants, such as signers for the hearing impaired. For "instructional employees," the following rules apply:

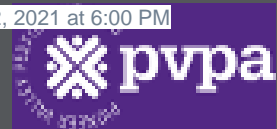
Regarding intermittent or reduced-schedule leave (for an employee's own serious health condition, to care for a covered servicemember, or to care for a sick family member with a serious health condition), if the medical leave is foreseeable based on planned medical treatment and the employee is scheduled to be off work more than 20% of the working days during the period of medical leave (for an instructional employee working 5 days a week, 20% would be one day), the School may require the employee to choose:

- To take leave of a particular duration not to exceed the duration of the planned leave (the entire period of leave is counted as FMLA leave); or
- To temporarily transfer to another position, so long as the position has equivalent pay and benefits and is a position for which they are qualified. The position also has to better accommodate the employee's intermittent leave.

*If leave is requested near the end of the term, the following rules apply regarding job restoration:*

- Leave within the last three weeks of the end of the Academic Term for a purpose other than the instructional employee's own serious health condition: The School may require continuous leave until the end of the term if the period of leave lasts more than five working days.
- Leave within the last five weeks of the Academic Term for a purpose other than the instructional employee's own serious health condition: The School may require continuous leave until the end of the term if:
  - The period of leave is longer than two weeks; and
  - Return to work would occur within two weeks of the end of the Academic Term.





# Pioneer Valley Performing Arts Employee Handbook

*Leave more than five weeks prior to the end of the Academic Term:*

- The School may require continuous leave until the end of the term if:
- The period of leave is at least three weeks; or
- Return to work would occur during the last three weeks of the Academic Term.

In these cases, only the period of leave taken during the school year will be charged against the instructional employee's allotted 12 weeks of FMLA leave.

**G. Intermittent Leave:** Under some circumstances, you may take FMLA leave intermittently which means taking leave in blocks of time, or by reducing your normal weekly or daily work schedule. Leave taken intermittently may be taken in increments of no less than one (1) hour.

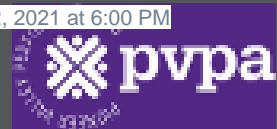
Employees who take leave intermittently or on a reduced work schedule basis for planned medical treatment must make a reasonable effort to schedule the leave so as not to unduly disrupt the School's operations. Please contact Chief Financial Officer prior to scheduling planned medical treatment. If Family and Medical Leave is taken intermittently or on a reduced schedule basis due to foreseeable planned medical treatment, the School may require you to transfer temporarily to an available alternative position with an equivalent pay rate and benefits, including a part-time position, to better accommodate recurring periods of leave.

When an employee who has been approved for intermittent leave seeks leave time that is unforeseeable, the employee must specifically reference either the qualifying reason for leave or the need for FMLA leave at the time they call off. As discussed more generally below, if your request for intermittent leave is approved, the School may later require you to obtain re-certifications of your need for leave. For example, the School may request recertification if it receives information that casts doubt on your report that an absence qualifies for Family Medical Leave.

To the extent required by law, some extensions to leave beyond an employee's FMLA entitlement may be granted when the leave is necessitated by an employee's work-related injury/illness or a "disability" as defined under the Americans with Disabilities Act (ADA) and/or applicable state or local law. Certain restrictions on these benefits may apply and the employee **MUST** inform the School that they are requesting further leave time as a reasonable accommodation at least 10 days **BEFORE** the end of the employee's approved FMLA leave expires.

**H. Notice and Certification:** Bonding, Family Care, Serious Health Condition, and Military Caregiver Leave Requirements; employees are required to provide:

- When the need for the leave is foreseeable, thirty (30) days advance notice or such notice as is both possible and practical if the leave must begin in less than thirty (30) days (normally this would be the same day the employee becomes aware of the need for leave or the next business day);



# Pioneer Valley Performing Arts Employee Handbook

- When the need for the leave is not foreseeable, notice within the time prescribed by the School's normal absence reporting policy, unless unusual circumstances prevent compliance, in which case notice is required as soon as is otherwise possible and practical; When the leave relates to medical issues, a completed *Certification of Health-Care Provider* form within fifteen (15) calendar days (for Military Caregiver Leave, an invitational travel order or invitational travel authorization may be submitted in lieu of a *Certification of Health-Care Provider* form); Periodic recertification (upon request); and Periodic reports during the leave.

Certification forms are available from the Chief Financial Officer. At the School's expense, the School may also require a second or third medical opinion regarding your own serious health condition or the serious health condition of your family member. In some cases, the School may require a second or third opinion regarding the injury or illness of a "Covered Servicemember." Employees are expected to cooperate with the School in obtaining additional medical opinions that the School may require.

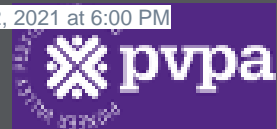
When leave is for planned medical treatment, you must try to schedule treatment so as not to unduly disrupt the School's operation. Such an employee may also be required to transfer to another position which better accommodates the requested duration and frequency of leave requested. Please contact Chief Financial Officer prior to scheduling planned medical treatment.

**I. Recertification After Grant of Leave:** In addition to the requirements listed above, if your Family and Medical Leave is certified, the School may later require medical recertification in connection with an absence that you report as qualifying for Family and Medical Leave. For example, the School may request recertification if:

- The employee requests an extension of leave;
- The circumstances of the employee's condition as described by the previous certification change significantly (e.g., your absences deviate from the duration or frequency set forth in the previous certification, your condition becomes more severe than indicated in the original certification, or you encounter complications); or
- The School receives information that casts doubt upon your stated reason for the absence. In addition, the School may request recertification in connection with an absence after six (6) months have passed since your original certification, regardless of the estimated duration of the serious health condition necessitating the need for leave. Any recertification requested by the School shall be at the employee's expense.

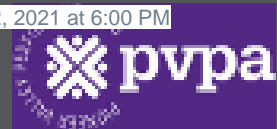
**J. Military Emergency Leave Requirements:** Employees are required to provide:

- As much advance notice as is reasonable and practicable under the circumstances;
- A copy of the covered military member's active-duty orders when the employee requests leave and/or documentation (such as Rest and Recuperation leave orders) issued by the military setting forth the dates of the military member's leave; and



## Pioneer Valley Performing Arts Employee Handbook

- A completed *Certification of Qualifying Exigency* form within fifteen (15) calendar days, unless unusual circumstances exist to justify providing the form at a later date. Certification forms are available from the Chief Financial Officer.
- K. Failure to Provide Certification and to Return from Leave:** Absent unusual circumstances, failure to comply with these notice and certification requirements may result in a delay or denial of the leave. If you fail to return to work at your leave's expiration and have not obtained an approved extension of the leave from the School, the School may presume that you do not plan to return to work and have voluntarily terminated your employment.
- L. Compensation During Leave:** FMLA leave is unpaid. However, you may be eligible to receive benefits through state-sponsored or School-sponsored wage-replacement benefit programs. If you are eligible to receive these benefits, you may also choose to supplement these benefits with the use of paid time off, to the extent permitted by law and School policy. All such payments will be integrated so that you will receive no more than your regular compensation during this period. If you are not eligible to receive any of these wage-replacement benefits, the School may require you to use accrued paid time off to cover some or all of the FMLA leave. The use of paid benefits will not extend the length of an FMLA leave.
- M. Benefits During Leave:** The School will continue making contributions for your group health benefits during your leave on the same terms as if you had continued to work. This means that if you want your benefits coverage to continue during your leave, you must also continue to make any premium payments that you are now required to make for yourself or your dependents. Employees taking Bonding Leave, Family Care Leave, Serious Health Condition Leave, and Military Emergency Leave will generally be provided with group health benefits for up to twelve (12) weeks. Employees taking Military Caregiver Leave may be eligible to receive group health benefits coverage for up to a maximum of twenty-six (26) workweeks. In some instances, the School may recover premiums it paid to maintain health coverage if you fail to return to work following an FMLA leave.
- N. Coordination with other Leaves:** Leave taken under the federal Family and Medical Leave Act (FMLA) will run concurrently with leave taken under the Massachusetts Paid Family and Medical Leave (PFML) and Massachusetts Parental Leave Act (MPLA) when the leave is for the same qualifying reason.
- O. Job Reinstatement:** Under most circumstances, you will be reinstated to the same position held at the time of the leave or to an equivalent position with equivalent pay, benefits, and other employment terms and conditions. However, you have no greater right to reinstatement than if you had been continuously employed rather than on leave. For example, if you would have been laid off had you not gone on leave, or if your position has been eliminated during the leave, then you will not be entitled to reinstatement.



## Pioneer Valley Performing Arts Employee Handbook

Prior to being allowed to return to work, an employee wishing to return from a Serious Health Condition Leave must submit an acceptable release from a health care provider certifying that the employee can perform the essential functions of the job as those essential functions relate to the employee's serious health condition. For an employee on intermittent FMLA leave, such a release may be required if reasonable safety concerns exist regarding the employee's ability to perform their duties, based on the serious health condition for which the employee took the intermittent leave.

- P. Confidentiality:** Documents relating to medical certifications, recertification, or medical histories of employees or employees' family members will be maintained separately and treated by the School as confidential medical records, except that in some legally recognized circumstances, the records (or information in them) may be disclosed to Senior Administrator's, first aid and safety personnel, or government officials.
- Q. Fraudulent Use of FMLA Prohibited:** An employee who fraudulently obtains or remains on Family a Medical Leave from the School is not protected by FMLA's job restoration or maintenance of health benefits provisions. In addition, the School will take all available appropriate disciplinary action against the employee due to such fraud. Employees are not permitted to engage in outside employment, activities or work during an FMLA leave which is inconsistent with the purpose of the leave.
- R. Additional Information Regarding FMLA:** A Notice to Employees of Rights can be found [here](#).

# Cover Sheet

## Finance Committee

<b>Section:</b>	III. Board Committee Reports
<b>Item:</b>	A. Finance Committee
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	
<b>Related Material:</b>	FY22 DESE Tution Projection for 7-21-21.pdf DRAFT - PVPACPS FY2021 Financial Statements.pdf

DRAFT

***PIONEER VALLEY PERFORMING ARTS  
CHARTER PUBLIC SCHOOL***

***REPORT ON EXAMINATION OF  
FINANCIAL STATEMENTS***

***YEAR ENDED JUNE 30, 2021***



# DRAFT

## PIONEER VALLEY PERFORMING ARTS CHARTER PUBLIC SCHOOL

### FINANCIAL STATEMENTS

JUNE 30, 2021

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# DRAFT

## Independent Auditor's Report

The Board of Trustees  
Pioneer Valley Performing Arts Charter Public School  
South Hadley, Massachusetts

## Report on the Financial Statements

We have audited the accompanying financial statements of the Pioneer Valley Performing Arts Charter Public School, (a governmental entity) and its blended component unit, the Friends of the Pioneer Valley Performing Arts Charter School, Inc. (a nonprofit organization) as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, as listed in the table of contents.

## Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Friends of the Pioneer Valley Performing Arts Charter School, Inc. were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Pioneer Valley Performing Arts Charter Public School, and its blended component unit, the Friends of the Pioneer Valley Performing Arts Charter School, Inc. as of June 30, 2021 and 2020, and the respective changes in its financial position and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

## DRAFT

**Other Matters***Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the Pioneer Valley Performing Arts Charter Public School's financial statements. The combining financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. The combining financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements are fairly stated, in all material respects, in relation to the financial statements.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated \_\_\_\_\_, 2021, on our consideration of the Pioneer Valley Performing Arts Charter Public School's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing do not provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Pioneer Valley Performing Arts Charter Public School's internal control over financial reporting and compliance.

\_\_\_\_\_, 2021

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## ***Management's Discussion and Analysis***

## DRAFT

**PIONEER VALLEY PERFORMING ARTS CHARTER PUBLIC SCHOOL  
MANAGEMENT DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

This discussion and analysis of the Pioneer Valley Performing Arts Charter Public School's (PVPA) financial performance provides an overview of PVPA's financial activities for the fiscal year ending June 30, 2021. Please read it in conjunction with the financial statements of PVPA, which begin on page 8.

***The School as a Whole***

PVPA was granted its charter on March 15, 1996 to operate as a public school in the Commonwealth of Massachusetts. The charter is awarded in five-year increments and is subject to renewal at the discretion of the Commonwealth of Massachusetts Board of Elementary and Secondary Education. The current charter expires June 30, 2026. During 2021, PVPA operated grades seven through twelve, and the enrollment at June 30, 2021 was 391 students. During 2020, PVPA operated grades seven through twelve and the enrollment at June 30, 2020 was 397 students. The enrollment limit for tuition reimbursement for both years was 400 students. PVPA is operating at capacity.

In accordance with the requirements of the *Governmental Accounting Standards Board (GASB)*, PVPA presents financial information of the Friends of Pioneer Valley Performing Arts Charter School, Inc., (Friends) a related nonprofit organization, in its financial statements. GASB defines component units as legally separate organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship to a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The Friends acts primarily as a fund-raising organization to supplement the resources of PVPA, primarily for the acquisition and maintenance of the School's facilities. Although PVPA does not control the timing or amounts of receipts from the Friends, the majority of the resources or income thereon that it holds is restricted to the activities of PVPA. Because these restricted resources can only be used by or for the benefit of PVPA, the Friends is considered a component unit of PVPA and is presented in PVPA's financial statements. Because the Friends debt is expected to be paid entirely or almost entirely with the resources of PVPA, accounting standards require the Friends to be blended within the School's financial statements. The Friends activities are reported separately in the combining statements.

***Using this Annual Report***

This annual report consists of a series of financial statements. In accordance with *Governmental Accounting Standards Board Statement No. 34 Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments* (GASB No. 34), the School is considered a special purpose government entity that engages in only business type activities. In accordance with GASB No. 34, as amended, the School issues a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Net Position and a Statement of Cash Flows. These statements provide information about the financial activities of the School, as a whole.

It should be noted that the condensed financial information presented in the following two tables presents the financial information of the PVPA and the Friends (collectively "the School") as blended.

***Financial Highlights***

- Operating revenues totaled \$8.1 million in 2021, of which 76% was from the State allocation for tuition, 19% was from nonemployer pension contributions and 5% was from federal and state grants.
- Operating expenses for the period were \$7.5 million and consisted principally of personnel related costs (52%) and fringe and pension benefits (30%).

## DRAFT

**Financial Statements**

The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position include all assets, liabilities, revenue and expenses of the PVPA and the Friends. This activity is recorded using the accrual basis of accounting, under which all revenue and expenses are recognized when earned or incurred regardless of when the cash is received or paid. Additionally, these statements report the School's net position. The School's net position – the difference between assets and liabilities, represents one way to measure the School's financial health or financial position. Over time, increases or decreases in the School's net position are one indicator of whether the School's financial health is improving or declining.

The following table presents condensed financial information of the School for the current and prior fiscal year.

	2021	2020
<b>Assets:</b>		
Current assets.....	\$ 3,312,451	\$ 2,697,601
Capital assets.....	6,232,786	6,447,939
<b>Total assets.....</b>	<b>9,545,237</b>	<b>9,145,540</b>
<b>Liabilities:</b>		
Current liabilities (excluding debt).....	560,254	618,195
Current debt.....	107,808	104,065
Noncurrent debt.....	3,368,941	3,474,749
<b>Total liabilities.....</b>	<b>4,037,003</b>	<b>4,197,009</b>
<b>Net position:</b>		
Net investment in capital assets.....	2,756,037	2,869,125
Unrestricted.....	2,752,197	2,079,406
<b>Total net position.....</b>	<b>\$ 5,508,234</b>	<b>\$ 4,948,531</b>
<b>Operating Revenues:</b>		
Charges for services.....	\$ 11,370	\$ 84,275
Operating grants and contributions.....	8,096,202	7,571,624
<b>Nonoperating Revenues:</b>		
Unrestricted investment income.....	3,964	7,769
Contributions.....	16,390	44,237
Miscellaneous.....	8,499	8,949
<b>Total revenues.....</b>	<b>8,136,425</b>	<b>7,716,854</b>
<b>Operating Expenses:</b>		
Operating expenses.....	7,453,820	7,524,791
<b>Nonoperating Expenses:</b>		
Interest expense.....	121,735	132,624
Fundraising expense.....	1,167	11,158
<b>Total expenses.....</b>	<b>7,576,722</b>	<b>7,668,573</b>
<b>Change in net position.....</b>	<b>559,703</b>	<b>48,281</b>
<b>Net position, beginning of year.....</b>	<b>4,948,531</b>	<b>4,900,250</b>
<b>Net position, end of year.....</b>	<b>\$ 5,508,234</b>	<b>\$ 4,948,531</b>



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On a combined basis, assets exceeded liabilities by \$5.5 million at the close of 2021. Net position of \$2.8 million represents the net investment in capital assets while \$2.7 million is unrestricted.

## **Results of Operations**

Operations resulted in an increase in net position of \$560,000 of which a \$578,000 increase relates to PVPA operations and a \$19,000 decrease relates to Friend's operations. The increase in PVPA's net position is primarily attributable to revenues coming in above budget by \$598,000, which was due to PVPA being conservative with their tuition allocation from the state due to the COVID-19 pandemic. The most significant revenue line-items that were above budget were the tuition per pupil paid by the Commonwealth of Massachusetts and state and federal grants which were above budget by \$475,000 and \$266,000, respectively. This surplus in revenue was partially offset by expenditures being over budget by \$24,000. The decrease in Friend's operations can primarily be attributed to depreciation on fixed assets.

## **COVID-19**

On March 27, 2020, the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES) Act in response to the economic downfall caused by the COVID-19 pandemic. This Act provided a number of funding sources for various educational purposes. The School was awarded a portion of this federal funding to help prevent, prepare for, and respond to the impacts of COVID-19.

The American Rescue Plan (ARP) Act of 2021, Public Law 117-2, was enacted on March 11, 2021. The ARP Act provides additional funding for school districts to respond to the COVID-19 pandemic.

## **Capital Assets Activities**

PVPA capitalized \$97,000 in fixed assets during the year, all of which was funded through operations. \$8,000 was for water fountains and bottle filling stations and \$89,000 was for classroom video systems, HVAC improvements, and outdoor WIFI access points. The Friends did not purchase any capital assets in the current year.

## **Budget**

Tuition revenue is projected based on the estimate of both new and returning students, by sending district, using Department of Elementary and Secondary Education (DESE) projected rates. Factored into these guidelines are historical trends along with a 400 student cap.

## **Other Financial Factors**

PVPA entered into an operating lease agreement with the Friends and in accordance with the lease terms, PVPA is liable for 100% of all common area maintenance and insurance expenses for the premises. Refer to footnotes 5 and 7 for a full explanation of the terms of the current lease with the Friends and long-term debt financing.

## **Contacting the PVPA's Financial Management**

This financial report is designed to provide the reader with a general overview of the Pioneer Valley Performing Arts Charter Public School's finances and to show the accountability for the funds received. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Chief Financial Officer at the Pioneer Valley Performing Arts Charter Public School, 15 Mulligan Drive, South Hadley, MA 01075.

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## ***Financial Statements***

## DRAFT

## STATEMENTS OF NET POSITION

JUNE 30, 2021  
WITH COMPARATIVE TOTALS FOR JUNE 30, 2020

	2021	2020
<b>ASSETS</b>		
<b>CURRENT:</b>		
Cash and cash equivalents.....	\$ 3,048,551	\$ 2,656,059
Receivables, net of allowance for uncollectibles:		
Departmental and other.....	4,206	10,561
Intergovernmental.....	89,404	27,816
Prepaid expense.....	170,290	3,165
Total current assets.....	3,312,451	2,697,601
<b>NONCURRENT:</b>		
Capital assets, nondepreciable.....	500,000	500,000
Capital assets, net of accumulated depreciation.....	5,732,786	5,947,939
Total noncurrent assets.....	6,232,786	6,447,939
<b>TOTAL ASSETS.....</b>	<b>9,545,237</b>	<b>9,145,540</b>
<b>LIABILITIES</b>		
<b>CURRENT:</b>		
Accounts payable.....	13,084	30,503
Accrued payroll.....	478,519	469,679
Accrued expense.....	29,132	68,379
Other liabilities.....	3,187	10,818
Unearned revenue.....	36,332	38,816
Bonds payable.....	107,808	104,065
Total current liabilities.....	668,062	722,260
<b>NONCURRENT:</b>		
Bonds payable.....	3,368,941	3,474,749
<b>TOTAL LIABILITIES.....</b>	<b>4,037,003</b>	<b>4,197,009</b>
<b>NET POSITION</b>		
Net investment in capital assets.....	2,756,037	2,869,125
Unrestricted.....	2,752,197	2,079,406
<b>TOTAL NET POSITION.....</b>	<b>\$ 5,508,234</b>	<b>\$ 4,948,531</b>

See notes to financial statements.

## DRAFT

## STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020

	2021	2020
<b>OPERATING REVENUES:</b>		
State allocation - tuition.....	\$ 6,131,222	\$ 5,956,489
Federal and state grants.....	460,228	217,026
Food services.....	-	7,522
Student activities.....	7,326	27,545
Transportation.....	-	30,825
Nonemployer pension contributions.....	1,504,752	1,398,109
Performing arts productions.....	4,044	18,383
Total operating revenue.....	8,107,572	7,655,899
<b>OPERATING EXPENSES:</b>		
Current:		
Personnel.....	3,857,368	3,918,393
Payroll taxes and fringe benefits.....	698,549	763,677
Pension benefits.....	1,504,752	1,398,109
Advertising and recruiting.....	8,564	5,707
Performing arts productions.....	45,827	74,386
Classroom materials.....	33,348	27,478
Technology.....	61,786	72,256
Academic support.....	51,255	36,882
Consultants and stipends.....	97,710	66,200
Grants.....	123,451	40,385
Professional fees.....	61,519	86,569
Office supplies.....	4,104	7,828
Testing/assessment.....	2,738	2,395
Insurance.....	39,066	38,274
Student activities.....	20,948	59,258
Student transportation.....	143,729	163,960
Depreciation.....	312,000	295,156
Food services.....	4,987	21,412
Professional development.....	13,493	11,021
Travel and meetings.....	1,065	11,074
Utilities.....	68,491	66,395
Memberships and subscriptions.....	34,198	33,661
Maintenance - facilities.....	222,153	265,132
Printing, copying and postage.....	25,049	40,285
Payroll service/bank fee.....	15,164	15,330
Nurse supplies.....	2,506	3,568
Total operating expenses.....	7,453,820	7,524,791
Operating income (loss).....	653,752	131,108
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Interest income.....	3,964	7,769
Contributions.....	16,390	44,237
Other income.....	8,499	8,949
Interest expense.....	(121,735)	(132,624)
Fundraising expense.....	(1,167)	(11,158)
Total nonoperating revenues (expenses), net.....	(94,049)	(82,827)
Change in net position.....	559,703	48,281
Net position at beginning of year.....	4,948,531	4,900,250
Net position at end of year.....	\$ 5,508,234	\$ 4,948,531

See notes to financial statements.

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## STATEMENTS OF CASH FLOWS

YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020

	2021	2020
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>		
Receipts from state allocation.....	\$ 6,131,222	\$ 6,285,959
Receipts from federal and state grants.....	396,156	224,665
Receipts from programs.....	4,044	18,383
Receipts from student activities.....	7,326	27,545
Receipts from food service revenues.....	-	7,522
Receipts from transportation.....	6,355	38,429
Payments to employees.....	(3,848,528)	(3,936,081)
Payments to vendors.....	(2,011,122)	(1,893,741)
NET CASH FROM OPERATING ACTIVITIES.....	685,453	772,681
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u></b>		
Contributions.....	16,390	54,237
Other income.....	8,499	8,949
Fundraising expense.....	(1,167)	(11,158)
NET CASH FROM NONCAPITAL FINANCING ACTIVITIES.....	23,722	52,028
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u></b>		
Acquisition and construction of capital assets.....	(96,847)	(48,368)
Principal payments on bonds and notes.....	(104,065)	(100,104)
Interest expense.....	(119,735)	(130,624)
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES.....	(320,647)	(279,096)
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>		
Investment income from interest, dividends, and capital gains/(losses).....	3,964	7,769
NET CHANGE IN CASH AND CASH EQUIVALENTS.....	392,492	553,382
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	2,656,059	2,102,677
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	\$ 3,048,551	\$ 2,656,059
<b><u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH</u></b>		
<b><u>FROM OPERATING ACTIVITIES:</u></b>		
Operating income (loss).....	\$ 653,752	\$ 131,108
Adjustments to reconcile operating income to net cash from operating activities:		
Depreciation.....	312,000	295,156
Changes in assets and liabilities:		
Departmental and other.....	6,355	7,604
Intergovernmental - state allocation.....	-	329,470
Intergovernmental - grants.....	(61,588)	5,588
Prepaid expense.....	(167,125)	9,807
Accounts payable.....	(17,419)	(41,355)
Accrued payroll.....	8,840	(17,688)
Accrued expense.....	(39,247)	45,304
Other liabilities.....	(7,631)	5,636
Unearned revenue.....	(2,484)	2,051
Total adjustments.....	31,701	641,573
NET CASH FROM OPERATING ACTIVITIES.....	\$ 685,453	\$ 772,681

See notes to basic financial statements.

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Notes to Financial Statements

Year Ended June 30, 2021 and 2020

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements of the Pioneer Valley Performing Arts Charter Public School have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described herein.

**A. Reporting Entity**

The PVPA is a Commonwealth Charter School, established on March 15, 1996, by the granting of a charter by the Secretary of Education of the Commonwealth of Massachusetts (Commonwealth), pursuant to Chapter 71, Section 89 of Massachusetts General Laws (MGL). Commonwealth Charter Schools are instrumentalities of the state, established and operated independently of any municipal or regional school committee. The Secretary's grant of a charter authorized the operation of a charter school for the period from 1996 to 2001. The initial charter has been renewed by the Commonwealth of Massachusetts Board of Education four times. The current charter expires in 2026. The PVPA is governed by a Board of Trustees (Board). The Board consists of fifteen to twenty voting members. The term of office of a Trustee is typically three years. The Trustees are elected from members of the PVPA community who have committed their time and energies to oversee the PVPA's mission and practice.

PVPA has one location in South Hadley, Massachusetts, and offers children in the Western Massachusetts area in grades seven through twelve a publicly supported education. The enrollment reported at June 30, 2021 was 391 students. The enrollment reported at June 30, 2020 was 397 students.

PVPA's mission is to offer its students intensive exposure to the performing arts within the context of an excellent college preparatory curriculum.

As required by GAAP, these financial statements present the PVPA and its component units. The PVPA has one component unit that requires inclusion in these financial statements.

The financial information of the Friends of Pioneer Valley Performing Arts Charter Public School (Friends) is reported as a blended component unit within the PVPA's financial statements. The Friends is a legally separate, tax-exempt organization that acts primarily as a fund-raising organization to supplement the resources of the PVPA. Although the PVPA does not control the timing or amounts of receipts from the Friends, the majority of the resources or income thereon that the Friends holds is restricted to the activities of the PVPA. The Friends also issued debt for the purchase of the land and building upon which the PVPA's facilities are located. The loan payments are financed through rental income received from the PVPA. Because the Friends debt is expected to be repaid entirely with resources of the PVPA, the Friends is reported as a blended component unit within the PVPA's financial statements.

**B. Tax Status**

As a state-chartered organization, the PVPA is not subject to federal or state income taxes. Donors may deduct contributions to the PVPA within Internal Revenue Service regulations.

The Friends is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Friends is also exempt from state income taxes. Contributors to the Friends qualify for the charitable contribution deduction under Section 170(b)(1)(A). The Friends has been classified as an organization other than a private foundation under section 509(a)(2).



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## Notes to Financial Statements

Year Ended June 30, 2021 and 2020

### C. Financial Statement Presentation

The School, in accordance with *Governmental Accounting Standards Board (GASB) Statement No. 34 – Basic Financial Statements – and Management’s Discussion and Analysis, - for State and Local Governments* is a special purpose governmental entity that engages in only business type activities and, accordingly, the financial statements are prepared using the accrual basis of accounting.

### D. Cash and Cash Equivalents

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition.

### E. Accounts Receivable

The School uses the allowance method for uncollectible accounts. No allowance for doubtful accounts has been recorded for departmental and other receivables since management has deemed all receivables to be collectable.

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, receivables are recorded when the qualifying expenses are incurred, and all other grant requirements are met. These receivables are considered 100% collectable and therefore do not report an allowance for uncollectible accounts.

Contributions receivable represent promises to give by donors and are considered to be 100% collectable and therefore do not report an allowance for uncollectible accounts.

### F. Capital Assets

Capital assets are recorded at cost, if purchased, or at the estimated fair value at the date of donation. All purchases and construction costs in excess of \$1,000 with expected useful lives of greater than one year are capitalized at the date of acquisition or construction. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

Capital assets are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

<u>Capital Asset Type</u>	<u>Estimated Useful Life (in years)</u>
Computer hardware and software.....	5-10
Furniture and equipment.....	5-10
Leasehold improvements.....	10-30
Buildings.....	40

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Notes to Financial StatementsYear Ended June 30, 2021 and 2020G. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense) until then. The School did not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The School did not have any items that qualify for reporting in this category.

H. Net Position Flow Assumption

Sometimes the School will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the School's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

I. Revenue Recognition

Student tuition and grant revenue are recorded as services are provided and costs are incurred. The Commonwealth of Massachusetts, Executive Office of Administration and Finance, calculates the per pupil tuition reimbursement which is paid to the school by the Massachusetts Department of Elementary and Secondary Education (DESE).

The School records unrestricted contributions when they are received or unconditionally committed. The School reports gifts of cash and other assets as restricted program funds if they are received with donor stipulations that limit the use of donated assets.

Funds received that are not earned as of year-end are recorded as a liability (unearned revenue).

J. In-Kind Services

The School occasionally receives contributed services from employees of the School. When received, the value of these services is included in the financial statements as donated services in private grants and contributions, revenue and salaries and wages. No in-kind services were received for the years ended June 30, 2021 and 2020.

The School also receives donated services from a variety of volunteers. No amounts have been recognized in the financial statements since these services do not meet the criteria for recording in accordance with accounting principles generally accepted in the United States of America.

K. Expense Allocation

Expenses directly related to a program are distributed to that program. Other expenses are allocated based on management's estimate of the percentage attributable to each program.

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## Notes to Financial Statements

Year Ended June 30, 2021 and 2020

### L. Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the financial statements and the reported amounts of the revenues and expenses during the fiscal year. Actual results could vary from estimates that were used.

### M. Fair Value of Financial Instruments

The School reports required types of financial instruments in accordance with the fair value standards. These standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or valuation techniques) to determine fair value. Fair value standards also require the government to classify these financial instruments into a three-level hierarchy, based on the priority of inputs to the valuation technique or in accordance with net asset value practical expedient rules, which allow for either Level 2 or Level 3 depending on lock up and notice periods associated with the underlying funds.

Instruments measured and reported at fair value are classified and disclosed in one of the following categories:

Level 1 – Quoted prices are available in active markets for identical instruments as of the reporting date. Instruments, which are generally included in this category, include actively traded equity and debt securities, U.S. government obligations, and mutual funds with quoted market prices in active markets.

Level 2 – Pricing inputs are other than quoted in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. Certain fixed income securities, primarily corporate bonds, are classified as Level 2 because fair values are estimated using pricing models, matrix pricing, or discounted cash flows.

Level 3 – Pricing inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation.

In some instances, the inputs used to measure fair value may fall into different levels of the fair value hierarchy and is based on the lowest level of input that is significant to the fair value measurement.

Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument. Instruments with readily available active quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. It is reasonably possible that change in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in these financial statements. As of June 30, 2021, the School does not have any investments subject to fair value measurements.

### N. Operating Revenues and Expenses

Operating revenues and expenses generally result from providing educational experiences and instructional services that reflect PVPA's mission. Operating revenues and expenses include federal and state grant activity. Operating expenses also include educational costs, administrative costs, facilities costs, and depreciation on capital assets. All other revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**DRAFT****Notes to Financial Statements****Year Ended June 30, 2021 and 2020****NOTE 2 – CASH AND CASH EQUIVALENTS**

Statutes authorize the School to invest in obligations of the U.S. Treasury, agencies, and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, and bank deposits. In addition, there are various restrictions limiting the amount and length of deposits and investments.

**Custodial Credit Risk—Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to it. At June 30, 2021, the carrying amount of the School's deposits totaled \$3,048,551 and the bank balance totaled \$3,189,955. Of the bank balance, \$504,554 was covered by the Federal Deposit Insurance Corporation and \$2,685,401 was covered by the Depositors Insurance Fund.

At June 30, 2020, the carrying amount of the School's deposits totaled \$2,656,059 and the bank balance totaled \$2,695,423. Of the bank balance, \$504,554 was covered by the Federal Deposit Insurance Corporation and \$2,190,869 was covered by the Depositors Insurance Fund.

**NOTE 3 – CAPITAL ASSETS**

Capital asset activity of the School for the fiscal year ended June 30, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b><u>Capital assets not being depreciated:</u></b>				
Land.....	\$ 500,000	\$ -	\$ -	\$ 500,000
<b><u>Capital assets:</u></b>				
Building.....	4,166,000	-	-	4,166,000
Building addition.....	2,292,321	-	-	2,292,321
Building and design.....	353,218	-	-	353,218
Equipment and instructional materials.....	712,034	88,707	-	800,741
Leasehold improvements.....	983,307	8,140	-	991,447
Total capital assets being depreciated.....	8,506,880	96,847	-	8,603,727
<b><u>Less accumulated depreciation for:</u></b>				
Building.....	(1,510,175)	(104,150)	-	(1,614,325)
Building addition.....	(257,690)	(57,308)	-	(314,998)
Building and design.....	(43,157)	(10,281)	-	(53,438)
Equipment and instructional materials.....	(473,688)	(76,935)	-	(550,623)
Leasehold improvements.....	(274,231)	(63,326)	-	(337,557)
Total accumulated depreciation.....	(2,558,941)	(312,000)	-	(2,870,941)
Total capital assets being depreciated, net.....	5,947,939	(215,153)	-	5,732,786
Total capital assets, net.....	\$ 6,447,939	\$ (215,153)	\$ -	\$ 6,232,786

**DRAFT****Notes to Financial Statements****Year Ended June 30, 2021 and 2020**

Capital asset activity of the School for the fiscal year ended June 30, 2020, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 500,000	\$ -	\$ -	\$ 500,000
<u>Capital assets being depreciated:</u>				
Building.....	4,166,000	-	-	4,166,000
Building addition.....	2,292,321	-	-	2,292,321
Building and design.....	353,218	-	-	353,218
Equipment and instructional materials.....	683,576	28,458	-	712,034
Leasehold improvements.....	963,397	19,910	-	983,307
Total capital assets being depreciated.....	8,458,512	48,368	-	8,506,880
<u>Less accumulated depreciation for:</u>				
Building.....	(1,406,025)	(104,150)	-	(1,510,175)
Building addition.....	(200,382)	(57,308)	-	(257,690)
Building and design.....	(32,876)	(10,281)	-	(43,157)
Equipment and instructional materials.....	(413,649)	(60,039)	-	(473,688)
Leasehold improvements.....	(210,853)	(63,378)	-	(274,231)
Total accumulated depreciation.....	(2,263,785)	(295,156)	-	(2,558,941)
Total capital assets being depreciated, net.....	6,194,727	(246,788)	-	5,947,939
Total capital assets, net.....	\$ 6,694,727	\$ (246,788)	\$ -	\$ 6,447,939

**NOTE 4 – GRANTS AND OTHER RECEIVABLES**

Grants and other receivables at June 30, 2021 and 2020, are as follows:

	June 30, 2021	June 30, 2020
<u>Receivables:</u>		
Commonwealth of Massachusetts.....	\$ 89,404	\$ 27,816
Student fees.....	-	25,577
Departmental and other.....	4,206	-
Allowance - Student fees.....	-	(15,016)
Total.....	\$ 93,610	\$ 38,377

**DRAFT****Notes to Financial Statements****Year Ended June 30, 2021 and 2020****NOTE 5 – LONG-TERM FINANCING**

State law permits the PVPA, under the provisions of Chapter 71, Section 89 (j) (6), to authorize indebtedness with repayment terms not to exceed the duration of the School's Charter, unless approved by the Board of Education. The PVPA did not have authorized and unissued debt at June 30, 2021 and 2020.

The Friends entered into an agreement with the Massachusetts Development Finance Agency (MDFA) for the purchase of the land and building upon which the School's facilities are located. The MDFA approved the issuance of eighteen-year tax-exempt bonds that were issued on January 6, 2006, in the amount of \$3,800,000 that the Friends used to acquire the land and building. On June 1, 2014, the Friends borrowed \$4,260,000 in the form of MDFA Series 2014 Revenue Bonds. The proceeds from the bond were used to refinance the outstanding MDFA Series 2006 Revenue Bonds, and to fund additional building improvements. The 2014 bond matures on June 26, 2044. The interest rate is 3.49% and is adjusted by the bank every ten years. The bonds are secured by the building located on 15 Mulligan Drive.

The School is required to maintain a combined minimum debt service ratio of 1.25:1.0, measured on an annual basis. As of June 30, 2021 and June 30, 2020, the School was in compliance with this covenant.

PVPA has guaranteed the above debt for the Friends. In the event that the Friends defaults, PVPA would be required to perform under this guarantee. PVPA does not have any recourse against the Friends.

Details related to the Friends outstanding indebtedness at June 30, 2021 and 2020, and the related debt service requirements are as follows:

Project	Maturities Through	Original Loan Amount	Outstanding at June 30, 2021	Outstanding at June 30, 2020
Land and building acquisition.....	2044	\$ <u>4,260,000</u>	\$ 3,522,734	\$ 3,626,799
Less: Unamortized debt issuance costs.....			(45,985)	(47,985)
Total Bonds Payable, net.....			\$ <u>3,476,749</u>	\$ <u>3,578,814</u>

Debt service requirements for principal in future fiscal years are as follows:

Year	Principal	Interest	Total
2022.....\$	107,808	\$ 122,920	\$ 230,728
2023.....	111,685	119,043	230,728
2024.....	115,386	115,342	230,728
2025.....	119,852	110,876	230,728
2026.....	124,162	106,566	230,728
2027 to 2031...	690,793	462,846	1,153,639
2032 to 2036...	824,187	329,455	1,153,642
2037 to 2041...	983,755	172,975	1,156,730
2042 to 2044...	445,106	16,615	461,721
Total..... \$	<u>3,522,734</u>	\$ <u>1,556,638</u>	\$ <u>5,079,372</u>

See Note 7 for other related matters.



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Notes to Financial Statements

Year Ended June 30, 2021 and 2020

**NOTE 6 – LINE OF CREDIT**

PVPA has a demand line of credit (limit of \$450,000) with a bank. The line of credit must have a zero balance for a minimum of thirty consecutive days during each calendar year. The existing loan documents allow the line to remain open until the bank makes a demand. Interest is calculated on the daily unpaid principal of all amounts owing in PVPA's loan account, floating at 'base rate' plus 1.0% percent per annum. As of June 30, 2021, and 2020, there was no balance due on the line of credit.

**NOTE 7 – LEASES**

PVPA leases the school building (including parking areas and land) from the Friends under a lease agreement. The lease began June 7, 2004, and has been amended several times. Under the most recent amendment, the lease expires on June 30, 2044. PVPA has an option to terminate this lease if its charter is not renewed or if the state tuition allocation is reduced by 10%.

Rent expense related to this lease was \$300,726 for the years ended June 30, 2021 and 2020. Future minimum annual lease payments will be a fixed amount of \$300,726 until the lease expires.

**NOTE 8 – PENSION PLAN**

The School is a member of the Massachusetts Teachers' Retirement System (MTRS), a cost-sharing multi-employer defined benefit plan. MTRS is managed by the Commonwealth of Massachusetts (Commonwealth) on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributor and is responsible for 100% of the contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), towns, regional school districts, charter schools, educational collaboratives and Quincy College. The MTRS is part of the Commonwealth's reporting entity and the audited financial report may be obtained by visiting <http://www.mass.gov/osc/publications-and-reports/financial-reports/>.

Participants and the School are exempt from Federal social security taxes for these employees. Benefits vest fully after 10 years of qualified employment. An employee may receive retirement benefits after 20 years of service or 10 years of service having attained age 55. Covered employees are required by state statute to contribute 8% to 11% of their salaries.

*Special Funding Situation*

The Commonwealth is a nonemployer contributor and is required by statute to make 100% of all actuarially determined employer contributions on behalf of the School to the MTRS. Therefore, the School is considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributor in MTRS. Since the School does not contribute directly to MTRS, there is no net pension liability to recognize. The total of the Commonwealth provided contributions have been allocated based on each employer's covered payroll to the total covered payroll of employers in MTRS as of the measurement date of June 30, 2020. The School's portion of the collective pension expense, contributed by the Commonwealth, of \$1,504,752 is reported in the general fund as intergovernmental revenue and pension benefits in the current fiscal year. The portion of the Commonwealth's collective net pension liability associated with the School is \$12,182,810 as of the measurement date.

The School also offers a voluntary retirement plan which allows eligible employees to save on a tax deferred basis for retirement. The School does not make contributions to the supplemental retirement savings plan.

# DRAFT

Notes to Financial Statements

Year Ended June 30, 2021 and 2020

**NOTE 9 – RISK FINANCING**

The PVPA is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the PVPA carries commercial insurance. The PVPA participates in premium-based health care plans for its employees.

Friends has no employees and requires the PVPA to maintain insurance coverage on the building and contents.

**NOTE 10 – CONTINGENCIES**

The School participates in a number of federal and state award programs. These programs are subject to financial and compliance audits. The amount, if any, of expenses which may be disallowed by the granting agencies cannot be determined at this time, although it is expected such amounts, if any, to be immaterial.

In the course of its operations various legal actions and claims may occur. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. At June 30, 2021, management is not aware of any pending or outstanding claims.

**NOTE 11 – SUBSEQUENT EVENTS**

The School has evaluated subsequent events through \_\_\_\_\_, 2021, which is the date the financial statements were issued. There are no recognized subsequent events, events that provide additional evidence about conditions that existed at the statement of net position date, or non-recognized subsequent events, or events that provide evidence about conditions that did not exist at the statement of net position date, which are necessary to disclose to keep the financial statements from being misleading.

**NOTE 12 – RELATED PARTY TRANSACTIONS**

There are two employees of PVPA who are also voting Board members. Total compensation paid to these employees in 2021 amounted to \$102,030 and \$125,872 in 2020.

As of June 30, 2021 and 2020, amounts due to PVPA from the Friends totaled \$191,743.

**NOTE 13 – COVID-19 PANDEMIC**

On March 10, 2020, the Massachusetts Governor declared a state of emergency in response to the coronavirus outbreak. The World Health Organization officially declared the novel Coronavirus (COVID-19) a pandemic the following day. In an attempt to slow the spread of COVID-19, governments issued various stay at home orders that caused global economic shutdowns and substantial financial market impact. Starting in March 2020, the Governor continued to issue orders allowing governments to operate and carry out essential functions safely. These included modifying the state's Open Meeting Law, issuing a stay-at-home order, and introducing a phased approach to reopening State businesses. Although the School was closed to students for a period of time, most employees continued to perform their daily duties and maintain the School's operations.

On March 27, 2020, the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES) Act in response to the economic downfall caused by the COVID-19 pandemic. This Act

## DRAFT

Notes to Financial StatementsYear Ended June 30, 2021 and 2020

provided a number of funding sources for various educational purposes. The School was awarded a portion of this federal funding to help prevent, prepare for, and respond to the impacts of COVID-19.

The American Rescue Plan (ARP) Act of 2021, Public Law 117-2, was enacted on March 11, 2021. The ARP Act provides additional funding for school districts to respond to the COVID-19 pandemic.

In 2021, the School expended \$203,971 in COVID-19 related grants.

The School has incurred unanticipated costs specifically related to the pandemic, including \$203,971 that was funded by COVID-19 related grants in 2021. As of June 30, 2021, the full extent of the financial impact of the pandemic cannot be determined.

**NOTE 14 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS**

During 2021, the following GASB pronouncements were implemented:

- GASB Statement #84, *Fiduciary Activities*. This pronouncement did not impact the basic financial statements.
- GASB Statement #90, *Majority Equity Interests – an amendment of GASB Statements #14 and #61*. This pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #87, *Leases*, which is required to be implemented in 2022.
- The GASB issued Statement #89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which is required to be implemented in 2022.
- The GASB issued Statement #91, *Conduit Debt Obligations*, which is required to be implemented in 2023.
- The GASB issued Statement #92, *Omnibus 2020*, which is required to be implemented in 2022.
- The GASB issued Statement #93, *Replacement of Interbank Offered Rates*, which is required to be implemented in 2022.
- The GASB issued Statement #94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which is required to be implemented in 2023.
- The GASB issued Statement #96, *Subscription-Based Information Technology Arrangements*, which is required to be implemented in 2023.
- The GASB issued Statement #97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, which is required to be implemented in 2022.

Management is currently assessing the impact the implementation of these pronouncements will have on the basic financial statements.

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## ***Required Supplementary Information***

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## ***Pension Plan Schedule***

The Schedule of the Special Funding Amounts of the Net Pension Liability for the Massachusetts Teachers' Contributory Retirement System presents multi-year trend information on the liability and expense assumed by the Commonwealth of Massachusetts on behalf of the School along with related ratios.

This schedule is intended to present information for ten years. Until a ten-year trend is compiled, information is presented for those years for which information is available.

## DRAFT

**SCHEDULE OF THE SPECIAL FUNDING AMOUNTS  
OF THE NET PENSION LIABILITY  
MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**

<u>Year</u>	<u>Commonwealth's 100% Share of the Associated Net Pension Liability</u>	<u>Expense and Revenue Recognized for the Commonwealth's Support</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Liability</u>
2021.....	\$ 12,182,810	\$ 1,504,752	50.67%
2020.....	11,529,144	1,398,109	53.95%
2019.....	10,368,216	1,050,669	54.84%
2018.....	10,132,494	1,057,558	54.25%
2017.....	9,236,690	942,203	52.73%
2016.....	8,565,830	694,765	55.38%
2015.....	6,338,217	440,346	61.64%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which  
information is available.

See notes to required supplementary information.

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Notes to Required Supplementary InformationYear Ended June 30, 2021**NOTE A – PENSION PLAN**A. Schedule of the Special Funding Amounts of the Net Pension Liabilities

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Since the School does not contribute directly to MTRS, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the collective net pension liability that is associated with the School; the portion of the collective pension expense as both a revenue and pension expense recognized by the School; and the Plan's fiduciary net position as a percentage of the total liability.



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## ***Combining Statements***

## DRAFT

## COMBINING STATEMENT OF NET POSITION

JUNE 30, 2021

	PVPA	Friends of PVPA	Combining Adjustments	Combining Total June 30, 2021
<b>ASSETS</b>				
<b>CURRENT:</b>				
Cash and cash equivalents.....	\$ 2,547,805	\$ 500,746	\$ -	\$ 3,048,551
Receivables, net of allowance for uncollectibles:				
Departmental and other.....	4,206	-	-	4,206
Intergovernmental.....	89,404	-	-	89,404
Due from related party.....	191,743	-	(191,743)	-
Prepaid expense.....	170,290	-	-	170,290
Total current assets.....	3,003,448	500,746	(191,743)	3,312,451
<b>NONCURRENT:</b>				
Capital assets, nondepreciable.....	-	500,000	-	500,000
Capital assets, net of accumulated depreciation.....	788,093	4,944,693	-	5,732,786
Total noncurrent assets.....	788,093	5,444,693	-	6,232,786
<b>TOTAL ASSETS.....</b>	<b>3,791,541</b>	<b>5,945,439</b>	<b>(191,743)</b>	<b>9,545,237</b>
<b>LIABILITIES</b>				
<b>CURRENT:</b>				
Accounts payable.....	13,084	-	-	13,084
Accrued payroll.....	478,519	-	-	478,519
Accrued expense.....	29,132	-	-	29,132
Due to related party.....	-	191,743	(191,743)	-
Other liabilities.....	3,187	-	-	3,187
Unearned revenue.....	36,332	-	-	36,332
Bonds payable.....	-	107,808	-	107,808
Total current liabilities.....	560,254	299,551	(191,743)	668,062
<b>NONCURRENT:</b>				
Bonds payable.....	-	3,368,941	-	3,368,941
<b>TOTAL LIABILITIES.....</b>	<b>560,254</b>	<b>3,668,492</b>	<b>(191,743)</b>	<b>4,037,003</b>
<b>NET POSITION</b>				
Net investment in capital assets.....	788,093	1,967,944	-	2,756,037
Unrestricted.....	2,443,194	309,003	-	2,752,197
<b>TOTAL NET POSITION.....</b>	<b>\$ 3,231,287</b>	<b>\$ 2,276,947</b>	<b>\$ -</b>	<b>\$ 5,508,234</b>

See notes to financial statements.

## DRAFT

## COMBINING STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2021

	PVPA	Friends of PVPA	Combining Adjustments	Combining Total June 30, 2021
<b>OPERATING REVENUES:</b>				
State allocation - tuition.....	\$ 6,131,222	\$ -	\$ -	\$ 6,131,222
Federal and state grants.....	460,228	-	-	460,228
Student activities.....	7,326	-	-	7,326
Rent.....	-	300,726	(300,726)	-
Nonemployer pension contributions.....	1,504,752	-	-	1,504,752
Performing arts productions.....	4,044	-	-	4,044
Total operating revenue.....	8,107,572	300,726	(300,726)	8,107,572
<b>OPERATING EXPENSES:</b>				
Current:				
Personnel.....	3,857,368	-	-	3,857,368
Payroll taxes and fringe benefits.....	698,549	-	-	698,549
Pension benefits.....	1,504,752	-	-	1,504,752
Advertising and recruiting.....	8,564	-	-	8,564
Performing arts productions.....	45,827	-	-	45,827
Classroom materials.....	33,348	-	-	33,348
Technology.....	61,786	-	-	61,786
Academic support.....	51,255	-	-	51,255
Consultants and stipends.....	97,710	-	-	97,710
Grants.....	123,451	-	-	123,451
Professional fees.....	57,018	4,501	-	61,519
Office supplies.....	4,104	-	-	4,104
Testing/assessment.....	2,738	-	-	2,738
Insurance.....	39,066	-	-	39,066
Student activities.....	20,948	-	-	20,948
Student transportation.....	143,729	-	-	143,729
Depreciation.....	116,497	195,503	-	312,000
Food services.....	4,987	-	-	4,987
Professional development.....	13,493	-	-	13,493
Travel and meetings.....	1,065	-	-	1,065
Utilities.....	68,491	-	-	68,491
Memberships and subscriptions.....	34,198	-	-	34,198
Leases - school building.....	300,726	-	(300,726)	-
Maintenance - facilities.....	222,153	-	-	222,153
Printing, copying and postage.....	25,049	-	-	25,049
Payroll service/bank fees.....	14,974	190	-	15,164
Nurse supplies.....	2,506	-	-	2,506
Total operating expenses.....	7,554,352	200,194	(300,726)	7,453,820
Operating income (loss).....	553,220	100,532	-	653,752
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Interest income.....	3,928	36	-	3,964
Contributions.....	13,696	2,694	-	16,390
Other income.....	8,499	-	-	8,499
Interest expense.....	-	(121,735)	-	(121,735)
Fundraising expense.....	(1,047)	(120)	-	(1,167)
Total nonoperating revenues (expenses), net.....	25,076	(119,125)	-	(94,049)
Change in net position.....	578,296	(18,593)	-	559,703
Net position at beginning of year.....	2,652,991	2,295,540	-	4,948,531
Net position at end of year.....	\$ 3,231,287	\$ 2,276,947	\$ -	\$ 5,508,234

See notes to financial statements.

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## ***Report on Internal Control Over Financial Reporting and on Compliance***

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## DRAFT

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees  
Pioneer Valley Performing Arts Charter Public School  
South Hadley, Massachusetts

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Pioneer Valley Performing Arts Charter Public School, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School's financial statements, and have issued our report thereon dated \_\_\_\_\_ 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Pioneer Valley Performing Arts Charter Public School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Pioneer Valley Performing Arts Charter Public School's internal control. Accordingly, we do not express an opinion on the effectiveness of the Pioneer Valley Performing Arts Charter Public School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Pioneer Valley Performing Arts Charter Public School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

\_\_\_\_\_, 2021



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## ***Board Acceptance***

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## ACCEPTANCE OF THE BOARD OF TRUSTEES

We, the Board of Trustees of Pioneer Valley Performing Arts Charter Public School, have voted to accept the representations of management and the expression of the opinions made by Powers & Sullivan, LLC as embodied in the financial statements, supplemental schedules and independent auditors' report for the year ended June 30, 2021.

We also certify that the representations made by management and the disclosures in the financial statements are accurate and have been correctly and completely disclosed as required by accounting principles generally accepted in the United States of America and the *Commonwealth of Massachusetts Charter School Recommended Audit Guide* for the period ended June 30, 2021.

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Board President or Treasurer or Other Designated Person

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Date

**Mass Department of Elementary & Secondary Education****Projected FY22 Foundation Rates****As reported 7-21-21\***

Sending District	Foundation Rate	Above Foundation		Facilities	Total Rate	FTE	Total Tuition
		Rate					
AGAWAM	11,590	5,413		938	17,941	4	71,764
BELCHERTOWN	10,831	2,160		938	13,929	20	278,580
CHICOPEE	13,367	730		938	15,035	34	511,190
EASTHAMPTON	10,675	1,687		938	13,300	22	292,600
EAST LONGMEADOW	11,802	4,244		938	16,984	4	67,936
ERVING	11,023	15,291		938	27,252	2	54,504
GRANBY	12,500	3,022		938	16,460	7	115,220
GREENFIELD	11,023	2,724		938	14,685	2	29,370
HADLEY	11,521	5,422		938	17,881	13	232,453
HATFIELD	11,567	5,161		938	17,666	7	123,662
HOLLISTON	10,879	3,244		938	15,061	1	15,061
HOLYOKE	11,849	0		938	12,787	31	396,397
LONGMEADOW	11,023	5,107		938	17,068	1	17,068
LUDLOW	11,555	4,848		938	17,341	6	104,046
MONSON	11,194	3,386		938	15,518	7	108,626
NORTHAMPTON	12,276	3,893		938	17,107	20	342,140
PALMER	12,132	3,655		938	16,725	8	133,800
SOUTH HADLEY	11,790	2,175		938	14,903	47	700,441
SPRINGFIELD	14,179	644		938	15,761	55	866,855
WARE	12,682	1,343		938	14,963	3	44,889
WESTFIELD	12,119	1,732		938	14,789	17	251,413
WEST SPRINGFIELD	12,105	934		938	13,977	9	125,793
AMHERST PELHAM	12,050	8,351		938	21,339	34	725,526
CENTRAL BERKSHIRE	15,661	6,956		938	23,555	1	23,555
FRONTIER	11,589	8,204		938	20,731	10	207,310
GATEWAY	12,913	4,184		938	18,035	3	54,105
GILL MONTAGUE	15,655	6,216		938	22,809	7	159,663
HAMPDEN WILBRAHAM	13,056	4,650		938	18,644	6	111,864
HAMPSHIRE	11,107	7,931		938	19,976	9	179,784
MOHAWK TRAIL	11,857	4,903		938	17,698	1	17,698
PIONEER	9,220	5,838		938	15,996	1	15,996
QUABBIN	11,794	4,871		938	17,603	1	17,603
RALPH C MAHAR	9,821	4,645		938	15,404	4	61,616
SOUTHWICK TOLLAND GRANVILLE	11,023	3,322		938	15,283	3	45,849
						400	\$6,504,377

\*Rates, Enrollment &amp; Demographics based on FY21 final statistics

**Statistical Review:**

FY21 Actual Tuition	\$6,131,222
FY21 3rd QTR Projection	<u>\$6,065,300</u>
Diff(Projected vs Actual)**	\$65,922

FY22 DESE Projection 7-21-21	\$6,504,377
FY22 Budgeted Tuition**	<u>\$6,307,912</u>
Diff (Projected vs Budgeted)	\$196,465

CBA Salary Scenario:	
FY21 Actual Tuition	\$6,131,222
4% Increase	<u>\$245,249</u>
Required for Salary Increases	\$6,376,471

\*\* Due to partial year enrollments accounted for with February reporting and any final above foundation rate changes.

\*\*\* Tuition budget based on FY21 3rd QTR \$6,065,300 + 4%

# Cover Sheet

## President's Business

<b>Section:</b>	V. Other Business
<b>Item:</b>	A. President's Business
<b>Purpose:</b>	
<b>Submitted by:</b>	
<b>Related Material:</b>	Scorecard.pdf

<b>Board Self-Improvement Scorecard</b>
- <b>Review of Data dashboard quarterly</b>
- <b>Onboarding process</b>
- <b>Board Recruiting Goals</b>
- <b>Yearly Board self-assessment</b>
- <b>Board sets annual goals and assesses progress/course-corrects</b>
- <b>Substantive conversation between the Board &amp; the Head of School, clarifying the balance between governance &amp; management, and aligning who makes what decisions.</b>
- <b>Personally meaningful contribution</b>
- <i>Recent eval of Head of School, identifying specific areas of growth &amp; how the Board provides supports</i>
- <i>Perception of a strong, candid, supportive relationship between Board Chair &amp; Head of School</i>