



Pioneer Valley Performing Arts Charter Public School

Board of Trustees October Meeting

Published on September 25, 2022 at 8:50 AM EDT
Amended on October 7, 2022 at 5:34 PM EDT

Date and Time

Tuesday October 11, 2022 at 6:00 PM EDT

Location

In Person:

PVPA
15 Mulligan Drive
South Hadley, MA

Remotely:

Zoom Account is inviting you to a scheduled Zoom meeting.

Topic: October Board Meeting

Time: Oct 11, 2022 06:00 PM Eastern Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/86171596511?pwd=RkhGZDZDNWU1qZEI2QjJkNkZ6dURWQT09>

Meeting ID: 861 7159 6511

Passcode: PVPA

One tap mobile

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Dial by your location

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 +1 346 248 7799 US (Houston)
 +1 386 347 5053 US
 +1 564 217 2000 US
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 Passcode: 922066
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Agenda

	Purpose	Presenter	Time
I. Opening Items			6:00 PM
A. Record Attendance		Marcy Conner	1 m
B. Call the Meeting to Order		David Potter	1 m
C. Read the Mission Statement		A member of the Board	1 m
PVPA offers its students intensive exposure to the performing arts within the context of an excellent college preparatory curriculum.			
D. D. Approve Minutes	Approve Minutes	David Potter	2 m
Please read minutes and prepare concerns or questions prior to the meeting.			
E. Public Comment	Discuss	David Potter	10 m
II. Head of School Report			6:15 PM
A. Brent's Report	Discuss	Brent Nielsen	15 m
Updates on Enrollment, Staffing, and School Events			
New Policies for Approval			
III. Academic Report: MCAS update			6:30 PM
A. Allyson Miller, Director of Academics	Discuss		15 m
IV. Board Committee Reports			6:45 PM
A. Finance Committee	Vote	Neil Hede & Marcy Conner	10 m
FY22 Audit			

B. Governance Committee	Purpose	Presenter	Time
		Shino Yoshen Pichette	10 m
Review of Fall Nomination Timeline			
Review of New Member Recruitment Documents			
By-Law Review Timeline			
C. Head of School Support & Evaluation Committee	Vote	David Potter	10 m
Head of School Goals for AY22-23			
V. Internal Stakeholders			7:15 PM
A. Staff Reports			10 m
B. Student Reports			10 m
VI. President's Business			7:35 PM
A. Union Negotiating Team			5 m
VII. Executive Session			7:40 PM
We will not re-convene in an Open Session			
A. Purpose of Executive Session			15 m
To discuss the reputation, character, physical condition or mental health, rather than professional competence, of an individual, or to discuss the discipline or dismissal of, or complaints or charges brought against, a public officer, employee, staff member or individual.			
VIII. Closing Items			7:55 PM
A. Adjourn Meeting	Vote		1 m

Coversheet

D. Approve Minutes

Section:	I. Opening Items
Item:	D. D. Approve Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	2022_09_13_board_meeting_minutes.pdf



Pioneer Valley Performing Arts Charter Public School

Minutes

September Board Meeting

Date and Time

Tuesday September 13, 2022 at 6:00 PM

Location

In Person:

PVPA
15 Mulligan Drive
South Hadley, MA
3rd Floor Conference Room

Virtually:

Zoom Account is inviting you to a scheduled Zoom meeting.

Topic: September Board Meeting

Time: Sep 13, 2022 06:00 PM Eastern Time (US and Canada)

Join Zoom Meeting

[https://us02web.zoom.us/j/88105629357?
pwd=Q0J4OFBkN2Z4M1BMa25wUHVINkF5QT09](https://us02web.zoom.us/j/88105629357?pwd=Q0J4OFBkN2Z4M1BMa25wUHVINkF5QT09)

Meeting ID: 881 0562 9357

Passcode: PVPA

One tap mobile

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+19292056099,,88105629357#,,, *672578# US (New York)

Dial by your location

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+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

+1 309 205 3325 US

+1 312 626 6799 US (Chicago)

+1 564 217 2000 US
+1 669 444 9171 US
+1 669 900 6833 US (San Jose)
+1 719 359 4580 US
+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)
+1 386 347 5053 US
Meeting ID: 881 0562 9357
Passcode: 672578
Find your local number: <https://us02web.zoom.us/j/88105629357>

Trustees Present

David Potter, Jacob Rosenblum (remote), Jenna Sardella, Mindi Winter, Neil Hede (remote), Shannon Materka, Shino Yoshen (remote)

Trustees Absent

LATRINA DENSON, Maggie Solis, Tonya Ward

Ex Officio Members Present

Brent Nielsen

Non Voting Members Present

Brent Nielsen

Guests Present

Fiona Yates, John Kulas, Kamali Joseph

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 13, 2022 at 6:08 PM.

C. Read the Mission Statement

David Potter

D. D. Approve Minutes

David Potter made a motion to approve the previously unapproved Board minutes from 5/2/2022, 4/26/2022, 4/13/2022, 4/12/2022, 4/11/2022, 6/16/2022, 8/7/2022, with the exception of the document titled "Board Retreat minutes" and excluding any and all minutes from executive sessions in any of the aforementioned documents.

Mindi Winter seconded the motion.

Previous motion: approve the previously unapproved Board minutes from 5/2/2022, 4/26/2022, 4/13/2022, 4/12/2022, 4/11/2022, 6/16/2022, 8/7/2022
- Withdrawn

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

II. Board Self Assessment

A. Mike Mizzoni from Board on Track

Mike Mizzoni from BoardOnTrack joins the Board to review the Board self-assessment that was recently completed by the Board.

The assessment includes three data sets—participants, report, and recommendations. The participants are the individuals who filled out the survey, the report is the raw data itself, and the recommendations are computer-generated based on the results.

Mike encourages the Board to review the data individually and pull personally significant takeaways as well as important takeaways for the full Board.

Mike explores membership reports, shares out about expanded Committee work, and discusses priorities for composition and bylaws.

III. Executive Director Report

A. Brent's Report

Things are going smoothly this year, due in large part to the fact that the admin team has been working over the summer and no positions are interim for the first time in a long time.

PVPA is currently mask optional, and face coverings are only required when a person has been exposed or is experiencing symptoms. So far, there have been 9 student cases and 2 staff cases. PVPA will likely have a vaccine clinic on site this year.

The third-floor storage space work started today, and the community is looking forward to having the new space to use.

The admin team plans to introduce policies at Board meetings throughout the remainder of this year, which will make up a book of policies separate from the handbook.

All bathrooms in the building are now single-use and gender neutral. (Our Restorative Practices coordinator has sent out a survey to staff to question whether there have been issues with this new policy.)

The Board approved a calendar last year without *paideia*, agreeing to consider a *paideia* proposal later. The administration is proposing a two-week *paideia* starting immediately following MLK day.

Diversifying the workforce is a priority using SOA funds. The administration is working on ramping up meaningful diversification efforts. The hope is that more staff will be sent to UMASS for interpreter trainings, as these skills have been useful in the past.

One of Brent's priorities has been projecting PVPA's name into the community, which has been valuable for recruitment. This upcoming weekend is the Springfield Puerto Rican day parade. Our Latin Student Union has been working on a float that will be part of the parade, including dancers and a live band.

On September 30th, at Pulaski Park, a PVPA jazz ensemble is kicking off the Northampton Jazz fest.

Our production schedule generally kicks off in November. The administration will update the Board

Public Comment:

This member of the public has heard great things about increased public engagement. Are the drivers for community engagement and diversity student-driven?

Response from Brent:

The Puerto Rican Day Parade was my idea, but I passed it on to the LSU.

Public Comment:

Is any of the community engagement/diversity valuable for fundraising efforts at PVPA?

Response from Brent:

This is something we need to start working on more in the community. Recruitment is an important part of this because our revenue is dependent on enrollment.

Public Comment:

I think the trajectory of the school in terms of diversity and community engagement is something that is great. Including fundraising as an aspect of this effort would be great.

B. Updated SY 22-23 Calendar

Shino Yoshen made a motion to approve the SY 2022-2023 calendar as it has been presented.

Jacob Rosenblum seconded the motion.

There may need to be another change in the schedule due to discussions about how parent-teacher conferences will be conducted.

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

C. Parking Policy

David Potter made a motion to Accept the parking policy with an amendment to correct the grammar in the second bullet and last bullet.

Shino Yoshen seconded the motion.

A student parking policy is in the works and will be presented to the Board at a later date. This policy relates only to staff.

This policy is in large part from a template shared by the Charter School Association.

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

D. Enrollment Policy

David Potter made a motion to approve the updated PVPA enrollment policy, revised September 2022.
Mindi Winter seconded the motion.
Brent hopes that the enrollment policy will be amended again later this year to make things a little bit more specific.
The board **VOTED** unanimously to approve the motion.

E. Student Attendance Policy

Shino Yoshen made a motion to approve the student attendance policy with changes to remove gendered language.
Brent has replaced gendered language with gender-neutral language throughout the policy.

This policy is in large part from a template shared by the Charter School Association.

Teachers would like to know more about what "disciplinary action" refers to in the student attendance policy.

Brent: There are things we can do (like supervised lunch)

Shino expresses hope that attendance policies can remain somewhat flexible to accommodate students who have off-campus opportunities that would require them to take time off.

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

F. Non-discrimination on Basis of Gender Policy

David Potter made a motion to Approve the Non-discrimination on Basis of Gender Policy.
Shino Yoshen seconded the motion.
Brent recommends that policies be put forth to the Governance Committee before going to the full Board, as discussed by the Executive Committee previously.

This policy codifies and clarifies what is, in large part, already common practice at PVPA.

Parents will not have access to the preferred name field on PowerSchool.
Counselors will consult students to ensure that they are aware of the specifics of this policy.

In the event that staff must provide database information to families, can the school keep preferred name information confidential?

Brent: Teachers will be required to provide this information be asked directly.

Will students have to consult with counselors before making this change?

Brent: Yes, students will need to talk to a counselor to ensure that they understand the implications of their decision to change their information in PowerSchool, including situations in which that information is required to be divulged.

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

IV. Board Committee Reports

A. Finance Committee

The first meeting of the Finance Committee is scheduled for October 4th. Following Rick's departure, Neil requests at least one more member of the Committee who will be able to break a tied vote if necessary.

B. Governance Committee

Governance is joined by EJ and Latrina. We have already begun the discussion of goals and revision of bylaws. The Committee looks forward to developing succession plans for officers and putting energy into recruitment and composition.

Governance met last week and is hoping to set a standard monthly meeting. This is likely to be the first Wednesday of the month.

The remote participation rule will be reevaluated in March again. If the policy is not reinstated, it could pose a challenge for the current membership of the Board.

C. Head of School Support & Evaluation Committee

The Committee has been meeting on Wednesdays and will likely increase meetings prior to rollout of evaluation plan and decrease following the rollout.

D. Long Range Infrastructure Planning Committee

The LRPC will be working closely with Finance, among other committees, on all things related to capital improvements at PVPA.

The next project will be reassessing student support offices on the second floor. Future projects will likely be challenging because projects need to be planned far in advance.

The administration plans to redo 5 classrooms, replacing all furniture, every summer for the foreseeable future.

E. Union Negotiating Committee

V. Internal Stakeholders

A. Staff

Shannon -

The new schedule (with everybody being in the building all day) has worked out well according to the people with whom Shannon has discussed the change. New teachers seem to be content. The high school academic teachers are in favor of shorter classes meeting more often rather than long, spread out periods.

The middle school schedule is still being worked out. There are problems with class sizes and homework support periods, but things are in progress.

B. Students

Fiona -

We had grade meetings recently. Students seemed excited to get into the new year and discuss new ideas. For many, this feels like a return to normalcy.

Kamali -

The Seniors would really like to have a senior trip, which will require fundraising. Students raised concern about community time limiting students who are members of multiple student groups at PVPA.

VI. President's Business

A. Board of Trustees Summer Retreat

As was indicated earlier, there was a micro-meeting during the retreat to approve a budget increase in support of the third-floor renovation project.

The Board discussed bylaws, anti-racism, strategic action planning, and how we can go about considering potential changes moving forward. It was a great learning opportunity, and the Board feels that we are on the same page as the school.

B. State of the Strategic Action Plan

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 8:01 PM.

Respectfully Submitted,
Jacob Rosenblum

Documents used during the meeting

- 2022_05_02_board_meeting_minutes.pdf
- 2022_04_13_board_meeting_minutes.pdf
- 2022_04_12_board_meeting_minutes.pdf
- 2022_04_11_board_meeting_minutes.pdf
- 2022_08_07_board_meeting_minutes.pdf
- Head of School Report to the Board - 9_13_22.pdf
- 2022-23 School Calendar - REVISED Sep 13, 2022.pdf
- PVPA Parking Policy (Sep 2022).pdf
- PVPA Enrollment Policy (rev Sept 2022).pdf
- PVPA Student Attendance Policy (Sep 2022).pdf
- PVPA Non-Discrimination on Basis of Gender - Names and Pronouns.pdf
- Board Update of the Long Range Infrastructure Planning Task Force - 9_13_2022.pdf

Coversheet

Brent's Report

Section: II. Head of School Report

Item: A. Brent's Report

Purpose: Discuss

Submitted by:

Related Material:

STUDENT VEHICLE POLICY, VEHICLE ACCESS & OFF CAMPUS PRIVILEGE -

Google Docs.pdf

Freedom of Expression Policy.pdf

Chronic Absenteeism Absenteeism Policy.pdf



STUDENT VEHICLE POLICY, VEHICLE ACCESS & OFF-CAMPUS PRIVILEGE

MOTOR VEHICLES AND RULES FOR STUDENT DRIVERS

Parking on school grounds is a privilege. Parking facilities are limited and preference is given to seniors, students with mobility concerns, and others with similar needs. All student vehicles parked anywhere on school grounds must be registered with the school and have a "Student Parking Permit" visibly displayed. Students applying for a parking permit must produce a valid Massachusetts driver's license (learner's permit will not be accepted) and registration. All student drivers must display their parking permit from the rear passenger-side window of their vehicle. Only students with a parking permit from PVPA are allowed to park in the student lots. This permit is obtained from the Main Office after completing an application, signed by the student and parent/guardian, and approved by the Head of School or Dean of Students.

In addition:

1. There is to be no loitering in the parking lot.
2. Students are not to visit cars during the school day without permission from the office.
3. No vehicle shall interfere with school bus transportation. School buses have the right of way at all times on school property. Under no circumstances will drivers pass school buses that have their red lights flashing.
4. All rules of safe and courteous driving will be followed.
5. Cars should be parked in authorized spaces only – leaving room for others to enter and exit parking spaces. Cars should be locked at all times. Personal losses are the responsibility of the owner or driver of the vehicle.
6. Students who receive warnings for excessive violation of any school rules will be subject to having their parking privileges revoked. The revocation of the parking privilege can be appealed to the Head of School.

Students of legal age and who possess a valid driver's license that wish to have a vehicle on school grounds must fill out a [PVPA Parking Pass Application](#) and receive approval before driving a vehicle onto school grounds.

Vehicle Use Rules, Expectations, and Policies:

- Students' vehicles must be legally registered on the road in Massachusetts and must have a valid Massachusetts state inspection sticker.
- Students must operate the vehicle in a legal, reasonable and safe manner at all times when on school grounds (including all before and after-school functions).
- Students must adhere to all parking lot policies, speed limits, and off-campus privilege policies (before, during, or after school hours).
- The school parking pass must be visible in/on the vehicle at all times when on school grounds.

Violations: (Including but not limited to)

- Failure to operate a motor vehicle in a legal, responsible, and/or safe manner on school property or Mulligan Drive.
- Not adhere to any parking lot policies, speed limits, and off-campus privilege policies.
- Parking a vehicle without an authorized school parking permit.

- Use of vehicle on campus or Mulligan Drive without permission or while parking privileges have been suspended.
- Other violations are deemed applicable by the Dean of Students or Head of School.

Due to the high level of safety concerns with operating a vehicle on school grounds as well as the safety concerns of knowing when students are on or off-campus, the consequences for violations are held at the highest level and with the safety of all in mind.

Consequences:

- **1st Offense:** Immediate temporary loss of parking privilege for a minimum of 1 week (Dean of Students and/or Head of school can extend the temporary suspension of parking privilege longer than 1 week based on the violation and circumstances of the violation).
- **2nd Offense:** Immediate temporary loss of parking privilege for a minimum of 2 weeks (Dean of Students and/or Head of school can extend the temporary suspension of parking privilege longer than 2 weeks based on the violation and circumstances of the violation) and a reinstatement hearing with the student, student's legal guardian(s), and Dean of Students and/or Head of School before parking privileges can be reinstated.
- **3rd Offense:** Immediate loss of parking privilege for the remainder of the current school semester or school year (Dean of Students and/or Head of school discretion based on the violation and circumstances of the violation) and a reinstatement hearing with the student, student's legal guardian(s), and Dean of Students and/or Head of School before parking privileges can be reinstated.

PARKING LOT AND VEHICLE ACCESS DURING SCHOOL

Students are allowed to go out into their vehicle (or parking lot areas) once a pass from the main office is obtained. The expectation is for the student to go to the vehicle to retrieve personal property and immediately return to the school and check back in at the main office.

OFF-CAMPUS PRIVILEGE

Students wishing to leave campus during the school day (excluding early dismissal) for lunch or other must fill out a [PVPA Off-Campus Privilege Application](#) and receive approval before leaving campus. Approval and signatures are needed from the Legal guardian and Dean of Students or Head of school.

Rules, Expectations, and Policies:

- Only Seniors may apply for off-campus privileges.
- Students can drive themselves off-campus providing they have a valid driver's license and their vehicle is registered with PVPA. (See Student Vehicle Policy)
- Students who do not have a valid driver's license or do not have a vehicle registered with PVPA may leave in a car with another student driver who is legally allowed (Massachusetts driving laws) to drive with other students and has permission from PVPA.
- Students may drive a sibling or another student off-campus under the following conditions:
 - The other student (if not a sibling) must be 17 years of age, with signed guardian consent, and have approved off-campus privileges as well.
 - You may only drive one additional approved student off-campus at a time.
- Students must be in good academic and disciplinary standings.
- Off-Campus Privilege can be revoked any time a student is not in good academic or disciplinary standing.
- All students (even if 18 years old) must submit an application with a guardian's signature unless the student lives on their own.
- Students leaving campus must sign out in the main office before departing and sign back in upon arrival.

Violations: (Including but not limited to)

- Not adhering to any or all Off-Campus Privilege rules, expectations or policies.
- Leaving campus without approved Off-Campus Privilege.
- Students are not in good academic and disciplinary standing.
- Other violations are deemed applicable by the Dean of Students or Head of School.

Due to the high level of safety concerns with operating a vehicle on school grounds as well as the safety concerns of knowing when students are on or off-campus, the consequences for violations are held at the highest level and with the safety of all in mind.

Consequences:

- **1st Offense:** Immediate temporary loss of parking privilege for a minimum of 1 week (Dean of Students and/or Head of school can extend the temporary suspension of parking privilege longer than 1 week based on the violation and circumstances of the violation).
- **2nd Offense:** Immediate temporary loss of parking privilege for a minimum of 2 weeks (Dean of Students and/or Head of school can extend the temporary suspension of parking privilege longer than 2 weeks based on the violation and circumstances of the violation) and a reinstatement hearing with the student, student's legal guardian(s), and Dean of Students and/or Head of School before parking privileges can be reinstated.
- **3rd Offense:** Immediate loss of parking privilege for the remainder of the current school semester or school year (Dean of Students and/or Head of school discretion based on the violation and circumstances of the violation) and a reinstatement hearing with the student, student's legal guardian(s), and Dean of Students and/or Head of School before parking privileges can be reinstated.

Pioneer Valley Performing Arts Charter Public School Freedom of Expression Policy October 11, 2022

Freedom of Expression Policy

Students shall enjoy certain constitutional rights as defined by the courts for a school setting. Students shall have the right to express themselves by speaking, writing, wearing or displaying symbols such as buttons, badges, emblems and armbands, or through any medium or form of expression. The Head of School or designee may regulate expression if there is a substantial, factual basis for believing that a specific form of expression will cause or is causing imminent and substantial disruption of school activities (e.g., is obscene, libelous or defamatory; supports racism, is pornographic, willfully incites others to break valid school rules, etc.).

Students shall have the right to distribute and possess any form of literature on school grounds and in school buildings, including but not limited to newspapers, magazines, leaflets and pamphlets; except that the Head of School or designee may prohibit the distribution in school buildings of a specific issue of a specific publication if there is a substantial factual basis for believing its possession or distribution will cause or is causing a substantial disruption of school activities (e.g., supports racism, supports illegal activities, promotes substance abuse, etc.).

The Head of School or any teacher, school official, or school employee shall require that literature, including school sponsored publications, be submitted for approval or consent prior to distribution. Any expression in any form undertaken by students in the exercise of such rights of expression shall not be construed as a statement of official school policy. The Head of School shall require that no literature be distributed unless a copy is submitted to the Head of School at the time distribution commences.

The time, place and manner of student distribution of literature may be reasonably regulated by the Head of School, provided that such regulations:

- are uniformly applied to all students;
- are uniformly applied to all forms of literature;
- do not prohibit distributions at times or places, either inside or outside school buildings, for which no factual basis exists to conclude that any disruption would occur;
- are specific as to places and times where distribution is prohibited; and
- do not inhibit any person's right to accept or reject any literature distributed in accordance with the rules.

Pioneer Valley Performing Arts Charter Public School
Freedom of Expression Policy
October 11, 2022

Pioneer Valley Performing Arts Charter Public School will encourage any literature for distribution not only because they offer an educational activity through which students gain experience in reporting, writing, editing, and understanding responsible journalism, but also because they provide an opportunity for students to express their views.

All student publications will be expected to comply with the rules for responsible journalism. This means that libelous statements; unfounded charges and accusations; obscenity; defamation of persons, false statements; material advocating prejudice, harassment or discrimination on the basis of sex, gender, sexual orientation, race, color, ancestry, national origin, ethnicity, religion, age, disability, genetic information, veteran status or marital status; hatred; violence; the breaking of laws and school regulations; or materials designed to disrupt the educational process will not be permitted.

The Head of School will establish guidelines that are in keeping with the above and provide for the review of the content of all student publications prior to their distribution. Review of content prior to publication is not censorship, but part of the educational process as this concerns student publications. It can be pointed out to students, as it frequently is to journalists, that a publisher (in this case, the school system) enjoys freedom to determine what it will and will not publish.

Pioneer Valley Performing Arts Charter Public School

Chronic Student Absenteeism Policy

October 11, 2022

Chronic Student Absenteeism Policy

Pioneer Valley Performing Arts Charter Public School recognizes that students who are chronically absent from school may face significant challenges in reaching their educational milestones. Therefore, PVPA hereby adopts this Policy to operate with its Student Attendance Policy. This Policy specifically addresses PVPA's procedures with respect to a student's **chronic absenteeism**.

In accordance with Massachusetts law, Pioneer Valley Performing Arts Charter Public School defines **chronic absenteeism as a student missing at least 10% of days enrolled at school** (for example, 18 days absent when enrolled for 180 day school year), **regardless of whether those absences are deemed excused, unexcused, and/or for disciplinary reasons**.

When a student's attendance reaches the level of chronic absenteeism, as defined in this Policy, Pioneer Valley Performing Arts Charter Public School shall send a written correspondence to the parent(s) / guardian(s) of the student. See Sample Herein.

If a student is absent for more than nine school days in any six month period, Pioneer Valley Performing Arts Charter Public School may file a **Child Requiring Assistance ("CRA") petition** with the Juvenile Court, which could result in a hearing before the Court. However, prior to filing any CRA, Pioneer Valley Performing Arts Charter Public School shall meet with the parent(s) or guardian(s) and the student to discuss the student's attendance and a path forward for improving attendance. Should the student continue to remain absent from school and reach the level of "chronic absenteeism," Pioneer Valley Performing Arts Charter Public School shall file the CRA with the Court.

A student's chronic absenteeism **may also lead to academic failure for the year and possibly retention of the student**.

Pioneer Valley Performing Arts Charter Public School shall review this policy on an annual basis and provide families and students with a copy of this policy each school year.

10 or More Consecutive Absences

In the event of a student being absent from school for 10 consecutive days, within 5 days from the student's 10th consecutive absence, a notice will be sent to the student and the student's parent/guardian in order to initiate an exit interview between the Executive Director, or designee, and the student and the parent/guardian of the student. The notice will be provided in the student's and parent/guardian's primary language as well as in English. The district will offer two dates for a meeting to occur within 10 days of the notice date, and will include contact information for scheduling the exit interview. The time for the exit interview may be extended at the request of the parent or guardian and no extension shall be for longer than 14 days. The Executive Director, or designee, may proceed with any such interview without a parent/guardian if there has been a good faith effort to include the parent/guardian. The exit interview shall be for the purpose of discussing the reasons for the student permanently leaving school and to consider alternative education or other placements. See example of notice [below](#).

Pioneer Valley Performing Arts Charter Public School

Chronic Student Absenteeism Policy

October 11, 2022

Sample Notification to Parent(s) / Guardian(s) Concerning Chronic Absenteeism

DATE

[insert Parent/Guardian Address]

[insert Student Address]

Sent via First Class Mail [and DocuSign?]

RE: [insert student's name] Chronic Absenteeism/Massachusetts State Law

Dear [insert family name]:

As you may know, Pioneer Valley Performing Arts Charter Public School maintains a Chronic Absenteeism Policy, which was provided to [insert student name] and your family with the [insert year] Student Handbook. According to this Policy, “chronic absenteeism” is defined as a student missing at least 10% of the school days enrolled at school, regardless of whether those absences were excused, unexcused, and/or for disciplinary reasons.

As of this date, [insert student name] has now been absent from school for [insert number] days. Therefore, [insert student name] is now deemed to be chronically absent. As you may recall, when [insert student name] missed [his/her/their] seventh school day within the past six months, we notified you that Pioneer Valley Performing Arts Charter Public School may be required to file a Child Requiring Assistance (“CRA”) petition with the [insert jurisdiction] Juvenile Court. In that letter, we invited you to meet with us to discuss [insert student's name] absenteeism and to attempt to develop a path forward to solve this issue. Unfortunately, [insert student name] continues to fail to come to school.

[Note the last sentence above could be modified to reflect whether the parents / guardians never appeared for the meeting]

In light of the above and unless we receive a response from you within five (5) school days of your receipt of this letter, Pioneer Valley Performing Arts Charter Public School will file the CRA. We would like to develop a plan to resolve this issue without court intervention, and we welcome a discussion with you to achieve that goal. Please also note that should [insert student name] remain chronically absent, [he/she] faces academic failure and retention.

We look forward to working with you.

Pioneer Valley Performing Arts Charter Public School

Chronic Student Absenteeism Policy

October 11, 2022

Notification to Parent(s) / Guardian(s) Concerning 10 Consecutive Absences

DATE

[insert Parent/Guardian Name & Address]

[insert Student Name & Address]

Sent via First Class Mail and email

RE: [insert name of student] Consecutive Absences/Massachusetts State Law

Dear [insert family name:

According to the laws of the Commonwealth of Massachusetts (Mass. G.L. c. 76, §18), it is necessary for us to notify you of the occurrence of 10 or more consecutive days of absence. We are writing to offer you the opportunity to participate in an exit interview prior to [insert name] leaving school.

Because [insert name of student] may be leaving Pioneer Valley Performing Arts Charter Public School (PVPA) for reasons other than graduation, alternative educational programs may be available in your sending school district. At this time, PVPA will convene an exit interview meeting to include relevant school personnel who can speak to alternative education opportunities for you to consider. This is also an opportunity to provide [inst name of studnet]with information about the detrimental effects of early withdrawal from school, the benefits of earning a high school diploma, and to discuss the alternative education programs available to him/her/them.

We invite you to come for an exit interview on either [offer two dates/times within 10 days of notice date] to discuss any circumstances that led to these absences and to develop next steps. Please contact the main office at (413) 552-1580 to confirm one of these dates or if you need to schedule a different day; and a new date will be set, not to exceed 14 days from this notice.

If we do not hear from you within ten days of this letter, [insert student name] will no longer be enrolled at PVPA.

If [insert student name] is currently receiving special education/504 services at our school, you are also entitled to request a team meeting. Students on IEPs remain eligible for special education services until their 22nd birthday. We encourage you to contact our Student Services Department at (413) 552-1580, ext. 302 with any questions.

Finally, we have enclosed information about local Family Resource Centers, should you wish to seek additional community support.

Sincerely,

Brent Nielsen

Pioneer Valley Performing Arts Charter Public School

Chronic Student Absenteeism Policy

October 11, 2022

Head of School

Cc: Kendrick Roundtree, Dean of Students
Loris Bjorkman-Joslyn, Director of Student Services
School Counselor
Student File

Local Family Resource Centers:

Amherst

The Bridge Family Resource Center

101 University Avenue, Suite A3

Amherst, MA 01002

(413) 549-0297

Website - <https://www.csoinc.org/>

Athol/North Quabbin

North Quabbin Family Resource Center

109 Lumber Street, Second floor

Athol, MA 01331

978-249-5070

Website - <http://www.valuingourchildren.org/frc.html>

Holyoke

Enlace de Familias, Family Resource Center

299 Main Street

Holyoke, MA 01040

413-532-9300

Website - <http://www.enlacedefamilias.org/>

Greenfield

Community Action Family Center

90 Federal Street

Greenfield, MA 01301

(413) 475-1555

Website - <https://www.communityaction.us/family-center>

Springfield

Gándara Center - Springfield Family Resource Center

18 Gaucher Street

Springfield, MA 01109

(413) 733-7699

Website - <https://www.gandaracenter.org/springfield-family-resource-center>

Ware

Pioneer Valley Performing Arts Charter Public School

Chronic Student Absenteeism Policy

October 11, 2022

Ware Family Resource Center at Behavioral Health

Network 78 Main Street

Ware, MA 01082

Website - <https://www.bhninc.org/>

Coversheet

Finance Committee

Section:	IV. Board Committee Reports
Item:	A. Finance Committee
Purpose:	Vote
Submitted by:	
Related Material:	DRAFT - PVPACPS FY2022 Financial Statements 9-27-22.pdf

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

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

YEAR ENDED JUNE 30, 2022

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PIONEER VALLEY PERFORMING ARTS CHARTER PUBLIC SCHOOL

FINANCIAL STATEMENTS

JUNE 30, 2022

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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinion

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, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Pioneer Valley Performing Arts Charter Public School and the Friends of the Pioneer Valley Performing Arts Charter School, Inc.'s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the 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, 2022 and 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Pioneer Valley Performing Arts Charter Public School and, its blended component unit, the Friends of the Pioneer Valley Performing Arts Charter School, Inc., and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Pioneer Valley Performing Arts Charter Public School and, its blended component unit, the Friends of the Pioneer Valley Performing Arts Charter School, Inc.'s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Pioneer Valley Performing Arts Charter Public School and, its blended component unit, the Friends of the Pioneer Valley Performing Arts Charter School, Inc.'s, internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Pioneer Valley Performing Arts Charter Public School and, its blended component unit, the Friends of the Pioneer Valley Performing Arts Charter School, Inc.'s, ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

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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 _____, 2022, on our consideration of the Pioneer Valley Performing Arts Charter Public School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Pioneer Valley Performing Arts Charter Public School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Pioneer Valley Performing Arts Charter Public School's internal control over financial reporting and compliance.

_____, 2022

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Management's Discussion and Analysis

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**PIONEER VALLEY PERFORMING ARTS CHARTER PUBLIC SCHOOL
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2022**

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, 2022. Please read it in conjunction with the financial statements of PVPA, which begin on page 10.

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 2022, PVPA operated grades seven through twelve, and the enrollment at June 30, 2022 was 394 students. During 2021, PVPA operated grades seven through twelve and the enrollment at June 30, 2021 was 391 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 fundraising 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 \$8.0 million in 2022, of which 81% was from the State allocation for tuition, 9% was from nonemployer pension contributions, 8% was from federal and state grants, and 2% was from student activities and performing arts productions.
- Operating expenses for the period were \$7.4 million and consisted principally of personnel related costs (56%) and fringe and pension benefits (21%).

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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.

	2022	2021
Assets:		
Current assets.....	\$ 3,714,277	\$ 3,312,451
Capital assets.....	6,082,928	6,232,786
Total assets.....	9,797,205	9,545,237
Liabilities:		
Current liabilities (excluding debt).....	387,776	560,254
Current debt.....	111,685	107,808
Noncurrent debt.....	3,259,262	3,368,941
Total liabilities.....	3,758,723	4,037,003
Net Position:		
Net investment in capital assets.....	2,711,981	2,756,037
Unrestricted.....	3,326,501	2,752,197
Total net position.....	\$ 6,038,482	\$ 5,508,234
Operating Revenues:		
Charges for services.....	\$ 108,517	\$ 11,370
Operating grants and contributions.....	7,899,797	8,096,202
Nonoperating Revenues:		
Unrestricted investment income.....	5,350	3,964
Contributions.....	51,651	16,390
Miscellaneous.....	39,716	8,499
Total revenues.....	8,105,031	8,136,425
Operating Expenses:		
Operating expenses.....	7,433,774	7,453,820
Nonoperating Expenses:		
Interest expense.....	124,927	121,735
Fundraising expense.....	16,082	1,167
Total expenses.....	7,574,783	7,576,722
Change in net position.....	530,248	559,703
Net position, beginning of year.....	5,508,234	4,948,531
Net position, end of year.....	\$ 6,038,482	\$ 5,508,234

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On a combined basis, assets exceeded liabilities by \$6.0 million at the close of 2022. Net position of \$2.7 million represents the net investment in capital assets while \$3.3 million is unrestricted.

Results of Operations

Operations resulted in an increase in net position of \$530,000 of which a \$554,000 increase relates to PVPA operations, and a \$24,000 decrease relates to Friend's operations. The increase in PVPA's net position is primarily attributable to revenues coming in over budget by \$346,000. The most significant line-items that were over budget relate to the tuition per pupil paid by the Commonwealth of Massachusetts and state and federal grants which exceeded the budget by \$328,000. PVPA's operating expenditures were under budget by \$204,000. The decrease in Friend's operations can primarily be attributed to depreciation on fixed assets.

Capital Assets Activities

The School capitalized \$157,000 of capital assets during the year, of which PVPA capitalized \$128,000 that was funded through operations. These additions included \$35,000 for a new public announcement system, \$23,000 for renovation design costs, \$23,000 for piano lab upgrades, \$18,000 for piano lab equipment, and \$29,000 for other capital additions. The Friends capitalized \$29,000 for the replacement of an HVAC unit.

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

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STATEMENTS OF NET POSITION

JUNE 30, 2022
WITH COMPARATIVE TOTALS FOR JUNE 30, 2021

	2022	2021
ASSETS		
CURRENT:		
Cash and cash equivalents.....	\$ 3,485,797	\$ 3,048,551
Receivables, net of allowance for uncollectibles:		
Departmental and other.....	20,551	4,206
Intergovernmental.....	195,804	89,404
Prepaid expense.....	12,125	170,290
Total current assets.....	3,714,277	3,312,451
NONCURRENT:		
Capital assets, nondepreciable.....	500,000	500,000
Capital assets, net of accumulated depreciation.....	5,582,928	5,732,786
Total noncurrent assets.....	6,082,928	6,232,786
TOTAL ASSETS.....	9,797,205	9,545,237
LIABILITIES		
CURRENT:		
Accounts payable.....	7,659	13,084
Accrued payroll.....	348,906	478,519
Accrued expense.....	8,811	29,132
Other liabilities.....	1,627	3,187
Unearned revenue.....	20,773	36,332
Bonds payable.....	111,685	107,808
Total current liabilities.....	499,461	668,062
NONCURRENT:		
Bonds payable.....	3,259,262	3,368,941
TOTAL LIABILITIES.....	3,758,723	4,037,003
NET POSITION		
Net investment in capital assets.....	2,711,981	2,756,037
Unrestricted.....	3,326,501	2,752,197
TOTAL NET POSITION.....	\$ 6,038,482	\$ 5,508,234

See notes to financial statements.

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STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021

	2022	2021
OPERATING REVENUES:		
State allocation - tuition.....	\$ 6,512,383	\$ 6,131,222
Federal and state grants.....	673,740	460,228
Student activities.....	25,262	7,326
Transportation.....	68,128	-
Nonemployer pension contributions.....	713,674	1,504,752
Performing arts productions.....	15,127	4,044
Total operating revenues.....	8,008,314	8,107,572
OPERATING EXPENSES:		
Current:		
Personnel.....	4,163,137	3,857,368
Payroll taxes and fringe benefits.....	841,142	698,549
Pension benefits.....	713,674	1,504,752
Advertising and recruiting.....	17,262	8,564
Performing arts productions.....	92,852	45,827
Classroom materials.....	43,437	33,348
Technology.....	41,320	61,786
Academic support.....	34,252	51,255
Consultants and stipends.....	147,660	97,710
Grants.....	214,153	123,451
Professional fees.....	41,125	61,519
Office supplies.....	5,181	4,104
Testing/assessment.....	3,290	2,738
Insurance.....	40,711	39,066
Student activities.....	50,723	20,948
Student transportation.....	177,064	134,969
Depreciation.....	306,457	312,000
Food services.....	6,614	4,987
Professional development.....	14,494	13,493
Travel and meetings.....	5,051	1,065
Utilities.....	74,428	68,491
Memberships and subscriptions.....	46,422	34,198
Maintenance - facilities.....	292,779	222,153
Other.....	2,689	8,760
Printing, copying and postage.....	26,748	25,049
Payroll service/bank fee.....	22,833	15,164
Nurse supplies.....	8,276	2,506
Total operating expenses.....	7,433,774	7,453,820
Operating income (loss).....	574,540	653,752
NONOPERATING REVENUES (EXPENSES):		
Interest income.....	5,350	3,964
Contributions.....	51,651	16,390
Other income.....	39,716	8,499
Interest expense.....	(124,927)	(121,735)
Fundraising expense.....	(16,082)	(1,167)
Total nonoperating revenues (expenses), net.....	(44,292)	(94,049)
Change in net position.....	530,248	559,703
Net position at beginning of year.....	5,508,234	4,948,531
Net position at end of year.....	\$ 6,038,482	\$ 5,508,234

See notes to financial statements.

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STATEMENTS OF CASH FLOWS

YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from state allocation.....	\$ 6,512,383	\$ 6,131,222
Receipts from federal and state grants.....	551,781	396,156
Receipts from programs.....	15,127	4,044
Receipts from student activities.....	25,262	7,326
Receipts from transportation.....	51,783	6,355
Payments to employees.....	(4,292,750)	(3,848,528)
Payments to vendors.....	(2,119,647)	(2,011,122)
NET CASH FROM OPERATING ACTIVITIES.....	743,939	685,453
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Contributions.....	51,651	16,390
Other income.....	39,716	8,499
Fundraising expense.....	(16,082)	(1,167)
NET CASH FROM NONCAPITAL FINANCING ACTIVITIES.....	75,285	23,722
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and construction of capital assets.....	(156,599)	(96,847)
Principal payments on bonds and notes.....	(107,802)	(104,065)
Interest expense.....	(122,927)	(119,735)
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES.....	(387,328)	(320,647)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investment income from interest, dividends, and capital gains/(losses).....	5,350	3,964
NET CHANGE IN CASH AND CASH EQUIVALENTS.....	437,246	392,492
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	3,048,551	2,656,059
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	\$ 3,485,797	\$ 3,048,551
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH		
FROM OPERATING ACTIVITIES:		
Operating income (loss).....	\$ 574,540	\$ 653,752
Adjustments to reconcile operating income to net cash from operating activities:		
Depreciation.....	306,457	312,000
Changes in assets and liabilities:		
Departmental and other.....	(16,345)	6,355
Intergovernmental - grants.....	(106,400)	(61,588)
Prepaid expense.....	158,165	(167,125)
Accounts payable.....	(5,425)	(17,419)
Accrued payroll.....	(129,613)	8,840
Accrued expense.....	(20,321)	(39,247)
Other liabilities.....	(1,560)	(7,631)
Unearned revenue.....	(15,559)	(2,484)
Total adjustments.....	169,399	31,701
NET CASH FROM OPERATING ACTIVITIES.....	\$ 743,939	\$ 685,453

See notes to basic financial statements.

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Notes to Financial Statements

Year Ended June 30, 2022 and 2021

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 Department of Elementary and Secondary Education five 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, 2022 was 394 students. The enrollment reported at June 30, 2021 was 391 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 fundraising 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, 2022 and 2021

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. Accordingly, revenue is recognized when earned and capital assets and expenses are recorded when received and incurred, respectively.

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 Statements

Year Ended June 30, 2022 and 2021

G. 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, 2022 and 2021.

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, 2022 and 2021

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 Measurements

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, 2022, 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.

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Notes to Financial Statements

Year Ended June 30, 2022 and 2021

O. Net Position

Net position reported as “net investment in capital assets” includes capital assets, net of accumulated depreciation, less the principal balance of outstanding debt used to acquire capital assets. Unspent proceeds of capital related debt are not considered to be capital assets.

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, 2022, the carrying amount of the School’s deposits totaled \$3,485,797 and the bank balance totaled \$3,837,630. Of the bank balance, \$504,555 was covered by the Federal Deposit Insurance Corporation and \$3,333,075 was covered by the Depositors Insurance Fund.

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, \$500,000 was covered by the Federal Deposit Insurance Corporation and \$2,685,401 was covered by the Depositors Insurance Fund.

NOTE 3 – CAPITAL ASSETS

Capital asset activity of the School for the fiscal year ended June 30, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 500,000	\$ -	\$ -	\$ 500,000
<u>Capital assets:</u>				
Building.....	4,166,000	28,421	-	4,194,421
Building addition.....	2,292,321	-	-	2,292,321
Building and design.....	353,218	22,675	-	375,893
Equipment and instructional materials.....	800,741	57,233	-	857,974
Leasehold improvements.....	991,447	48,270	-	1,039,717
Total capital assets being depreciated.....	8,603,727	156,599	-	8,760,326
<u>Less accumulated depreciation for:</u>				
Building.....	(1,614,325)	(104,150)	-	(1,718,475)
Building addition.....	(314,998)	(57,308)	-	(372,306)
Building and design.....	(53,438)	(9,491)	-	(62,929)
Equipment and instructional materials.....	(550,623)	(65,726)	-	(616,349)
Leasehold improvements.....	(337,557)	(69,782)	-	(407,339)
Total accumulated depreciation.....	(2,870,941)	(306,457)	-	(3,177,398)
Total capital assets being depreciated, net.....	5,732,786	(149,858)	-	5,582,928
Total capital assets, net.....	\$ 6,232,786	\$ (149,858)	\$ -	\$ 6,082,928

DRAFT**Notes to Financial Statements****Year Ended June 30, 2022 and 2021**

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

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land.....	\$ 500,000	\$ -	\$ -	\$ 500,000
Capital assets being depreciated:				
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
Less accumulated depreciation for:				
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

NOTE 4 – GRANTS AND OTHER RECEIVABLES

Grants and other receivables at June 30, 2022 and 2021, are as follows:

	June 30, 2022	June 30, 2021
Receivables:		
Commonwealth of Massachusetts.....	\$ 195,804	\$ 89,404
Departmental and other.....	20,551	4,206
Total.....	\$ 216,355	\$ 93,610

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Notes to Financial Statements**Year Ended June 30, 2022 and 2021****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 Massachusetts Department of Elementary and Secondary Education. The PVPA did not have authorized and unissued debt at June 30, 2022 and 2021.

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, 2022 and June 30, 2021, 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, 2022 and 2021, and the related debt service requirements are as follows:

Project	Maturities Through	Original Loan Amount	Outstanding at June 30, 2022	Outstanding at June 30, 2021
Land and building acquisition.....	2044	\$ <u>4,260,000</u>	\$ 3,414,932	\$ 3,522,734
Less: Unamortized debt issuance costs.....			(43,985)	(45,985)
Total Bonds Payable, net.....			\$ <u>3,370,947</u>	\$ <u>3,476,749</u>

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

Year	Principal	Interest	Total
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.....	128,627	102,101	230,728
2028 to 2032...	715,427	438,212	1,153,639
2033 to 2037...	854,039	299,605	1,153,644
2038 to 2042...	1,019,135	137,595	1,156,730
2043 to 2044...	226,619	4,378	230,997
Total.....\$	\$ <u>3,414,932</u>	\$ <u>1,433,718</u>	\$ <u>4,848,650</u>

See Note 7 for other related matters.

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Notes to Financial Statements

Year Ended June 30, 2022 and 2021

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, 2022, and 2021, 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, 2022 and 2021. 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, 2021. The School's portion of the collective pension expense, contributed by the Commonwealth, of \$713,674 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 \$8,893,590 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.

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Notes to Financial Statements

Year Ended June 30, 2022 and 2021

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, 2022, management is not aware of any pending or outstanding claims.

NOTE 11 – SUBSEQUENT EVENTS

The School has evaluated subsequent events through _____, 2022, 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 2022 amounted to \$85,201 and \$102,030 in 2021.

As of June 30, 2022 and 2021, amounts due to PVPA from the Friends totaled \$191,743.

NOTE 13 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During 2022, the following GASB pronouncements were implemented:

- GASB Statement #87, *Leases*. This pronouncement did not impact the basic financial statements.
- GASB Statement #89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This pronouncement did not impact the basic financial statements.
- GASB Statement #92, *Omnibus 2020*. This pronouncement did not impact the basic financial statements.
- GASB Statement #93, *Replacement of Interbank Offered Rates*. This pronouncement did not impact the basic financial statements.

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Notes to Financial StatementsYear Ended June 30, 2022 and 2021

- GASB 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*. This pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #91, *Conduit Debt Obligations*, which is required to be implemented in 2023.
- 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 #99, *Omnibus 2022*, which is required to be implemented in 2023.
- The GASB issued Statement #100, *Accounting Changes and Error Corrections*, which is required to be implemented in 2024.
- The GASB issued Statement #101, *Compensated Absences*, which is required to be implemented in 2025.

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.

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**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>
2022.....	\$ 8,893,590	\$ 713,674	62.03%
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, 2022**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

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COMBINING STATEMENT OF NET POSITION

JUNE 30, 2022

	PVPA	Friends of PVPA	Combining Adjustments	Combining Total June 30, 2022
ASSETS				
CURRENT:				
Cash and cash equivalents.....	\$ 2,952,797	\$ 533,000	\$ -	\$ 3,485,797
Receivables, net of allowance for uncollectibles:				
Departmental and other.....	15,301	5,250	-	20,551
Intergovernmental.....	195,804	-	-	195,804
Due from related party.....	191,743	-	(191,743)	-
Prepaid expense.....	12,125	-	-	12,125
Total current assets.....	3,367,770	538,250	(191,743)	3,714,277
NONCURRENT:				
Capital assets, nondepreciable.....	-	500,000	-	500,000
Capital assets, net of accumulated depreciation.....	805,316	4,777,612	-	5,582,928
Total noncurrent assets.....	805,316	5,277,612	-	6,082,928
TOTAL ASSETS.....	4,173,086	5,815,862	(191,743)	9,797,205
LIABILITIES				
CURRENT:				
Accounts payable.....	7,659	-	-	7,659
Accrued payroll.....	348,906	-	-	348,906
Accrued expense.....	8,811	-	-	8,811
Due to related party.....	-	191,743	(191,743)	-
Other liabilities.....	1,627	-	-	1,627
Unearned revenue.....	20,773	-	-	20,773
Bonds payable.....	-	111,685	-	111,685
Total current liabilities.....	387,776	303,428	(191,743)	499,461
NONCURRENT:				
Bonds payable.....	-	3,259,262	-	3,259,262
TOTAL LIABILITIES.....	387,776	3,562,690	(191,743)	3,758,723
NET POSITION				
Net investment in capital assets.....	805,316	1,906,665	-	2,711,981
Unrestricted.....	2,979,994	346,507	-	3,326,501
TOTAL NET POSITION.....	\$ 3,785,310	\$ 2,253,172	\$ -	\$ 6,038,482

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COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2022

	PVPA	Friends of PVPA	Combining Adjustments	Combining Total June 30, 2022
OPERATING REVENUES:				
State allocation - tuition.....	\$ 6,512,383	\$ -	\$ -	\$ 6,512,383
Federal and state grants.....	673,740	-	-	673,740
Student activities.....	25,262	-	-	25,262
Transportation.....	68,128	-	-	68,128
Rent.....	-	300,726	(300,726)	-
Nonemployer pension contributions.....	713,674	-	-	713,674
Performing arts productions.....	15,127	-	-	15,127
Total operating revenues.....	8,008,314	300,726	(300,726)	8,008,314
OPERATING EXPENSES:				
Current:				
Personnel.....	4,163,137	-	-	4,163,137
Payroll taxes and fringe benefits.....	841,142	-	-	841,142
Pension benefits.....	713,674	-	-	713,674
Advertising and recruiting.....	17,262	-	-	17,262
Performing arts productions.....	92,852	-	-	92,852
Classroom materials.....	43,437	-	-	43,437
Technology.....	41,320	-	-	41,320
Academic support.....	34,252	-	-	34,252
Consultants and stipends.....	147,660	-	-	147,660
Grants.....	214,153	6,009	(6,009)	214,153
Professional fees.....	36,625	4,500	-	41,125
Office supplies.....	5,181	-	-	5,181
Testing/assessment.....	3,290	-	-	3,290
Insurance.....	40,711	-	-	40,711
Student activities.....	50,723	-	-	50,723
Student transportation.....	177,064	-	-	177,064
Depreciation.....	110,954	195,503	-	306,457
Food services.....	6,614	-	-	6,614
Professional development.....	14,494	-	-	14,494
Travel and meetings.....	5,051	-	-	5,051
Utilities.....	74,428	-	-	74,428
Memberships and subscriptions.....	46,422	-	-	46,422
Leases - school building.....	300,726	-	(300,726)	-
Maintenance - facilities.....	292,779	-	-	292,779
Other.....	2,689	-	-	2,689
Printing, copying and postage.....	26,748	-	-	26,748
Payroll service/bank fees.....	22,399	434	-	22,833
Nurse supplies.....	8,276	-	-	8,276
Total operating expenses.....	7,534,063	206,446	(306,735)	7,433,774
Operating income (loss).....	474,251	94,280	6,009	574,540
NONOPERATING REVENUES (EXPENSES):				
Interest income.....	5,312	38	-	5,350
Contributions.....	35,579	22,081	(6,009)	51,651
Other income.....	39,716	-	-	39,716
Interest expense.....	-	(124,927)	-	(124,927)
Fundraising expense.....	(835)	(15,247)	-	(16,082)
Total nonoperating revenues (expenses), net.....	79,772	(118,055)	(6,009)	(44,292)
Change in net position.....	554,023	(23,775)	-	530,248
Net position at beginning of year.....	3,231,287	2,276,947	-	5,508,234
Net position at end of year.....	\$ 3,785,310	\$ 2,253,172	\$ -	\$ 6,038,482

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Report on Internal Control Over Financial Reporting and on Compliance

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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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Pioneer Valley Performing Arts Charter Public School, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Pioneer Valley Performing Arts Charter Public School's basic financial statements, and have issued our report thereon dated _____, 2022.

Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Pioneer Valley Performing Arts Charter Public School's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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Report on 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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Pioneer Valley Performing Arts Charter Public School'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 Pioneer Valley Performing Arts Charter Public School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

_____, 2022

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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 auditor's report for the year ended June 30, 2022.

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, 2022.

Coversheet

Governance Committee

Section:	IV. Board Committee Reports
Item:	B. Governance Committee
Purpose:	
Submitted by:	
Related Material:	New Member Evaluation Guide.pdf Interview Qs for PVPA Trustee Nominees.pdf

Evaluating Potential New Board Members for PVPA Board

Key skills & Expertise:

The Board must manage the business end of things. Does this nominee bring key skills and expertise in any of the following categories?

- Finance
- Facilities background
- HR, personnel
- Fundraising dev
- Education
- Marketing
- DEI training
- Previous board governance experience
- Local community engagement

Board Member Qualities:

In addition to skills, it is crucial that board members possess other qualities to be successful in this role. Does this nominee show many of these qualities?

- Entrepreneurial spirit
- Sense of humor
- Passion for the mission
- TIME available
- Ability to work well in a group

Diversity Considerations:

It is crucial that our board represent our student body, and bring varying perspectives to the table. When selecting new members, be mindful of the type of diversity a candidate might represent.

- Ethnicity
- Gender
- Age
- Geography
- Religion
- Socio-economic
- Physical ability

Name of Nominee:

Date of Interview:

Where are you from? (Town, school, personal story)

What is your relationship to PVPA? (parent, alumni, community member) And what do you know about the school?

What do you do for work right now, and how might this support the mission of PVPA?

Please tell me a bit about why are you interested in joining the PVPA board?

Can you tell me a bit about that experience / strengths that you would bring? (Areas of interest: arts, finance, legal, board governance, diverse perspectives)

Do you have any prior board experience? If so, please speak about the effectiveness of that board and generally what you think makes board most effective.

What do you see as the role of the ideal board member? [Look for volunteerism and appropriate understanding of governance]

Are there any specific issues you'd like to see the board taking action on? Do you have any agenda / goal for your time on the board?

Please describe a situation in which you had a conflict with a team member, employee, or manager. What strategies did you use to resolve the conflict?

Do you have the time available to commit right now? (6-10 hours per month.) What conflicts would your service to this board present?

Do you have any past issues or conflicts of interest that could potentially interfere with your service on the board?

Any questions about the board or anything else?

If the board feels like too much of a time commitment right now, would you consider joining a committee or the Friends of PVPA (fundraising group) at this time?

Coversheet

Head of School Support & Evaluation Committee

Section:	IV. Board Committee Reports
Item:	C. Head of School Support & Evaluation Committee
Purpose:	Vote
Submitted by:	
Related Material:	Head of School Goals 22-23.pdf

GOAL #1: By April 2023, Brent will ensure that actions, policies or protocols have been initiated or accomplished with the clear intent of supporting PVPAs efforts at recruiting, hiring, and retaining teachers, staff, and administrators such that the proportion of adult diversity is increasingly more similar to the diversity of the student body.

Objectives/Action Steps

1. **Update** the faculty and staff hiring process with the intent of increasing the hiring of candidates with non-traditional certifications/qualifications.
2. **Develop** a bank of questions to ensure that hiring interviews address issues of diversity.
3. **Ensure** diversity in hiring committees.
4. **Create** a process to track application and hiring data related to increasing representation of the PVPA community.
5. **Engage** with diverse voices when planning and analyzing key decisions.

GOAL #2: By April 2023, Brent will ensure that actions, policies or protocols have been initiated or accomplished with the clear intent to support PVPAs efforts at improving the transparency of leadership

Objectives/Action Steps

1. **Create** a Policy Manual for the school, separate from the School Handbook
2. **Define** leadership positions, roles, and responsibilities clearly and **share** this openly with the greater PVPA community.
3. **Share** clear and actionable priorities for senior administrative work openly and regularly with the PVPA community.

GOAL #3: By April 2023, Brent will ensure the implementation of regular evaluations for all non-teaching staff, including administrators.

Objectives/Action Steps

1. **Identify** the evaluation criteria and procedures for all non-teaching staff, including administrators.
2. **Develop** clear evaluation processes and expectations for all non-teaching staff, including administrators.
3. **Implement** evaluations for the senior leadership team, including a plan for reports to be shared with each member individually.