



Pioneer Valley Performing Arts Charter Public School

Board of Trustees

October Meeting #2

Published on October 18, 2023 at 11:11 AM EDT

Amended on October 18, 2023 at 2:30 PM EDT

Date and Time

Thursday October 26, 2023 at 6:00 PM EDT

Location

This meeting will be ENTIRELY VIRTUAL

Zoom Account is inviting you to a scheduled Zoom meeting.

Topic: October Board Meeting #2

Time: Oct 26, 2023 06:00 PM Eastern Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/82477506014?pwd=b0FSMmZmTU1mV3JCUWNsVTdpekRTQT09>

Meeting ID: 824 7750 6014

Passcode: 032j2g

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Agenda

	Purpose	Presenter	Time
I. Opening Items			6:00 PM
A. Record Attendance		Shino Pichette	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.

	Purpose	Presenter	Time
E. Public Comment	Discuss	David Potter	10 m
II. Board Committee Reports			6:15 PM
A. Finance Committee	Vote	Neil Hede & Marcy Conner	15 m
Vote to accept the FY23 Audit Report			
III. Executive Session			6:30 PM
To discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares.			
A. MOA	Vote	David Potter	15 m
Vote to accept the MOA regarding updates to Union contract (CBA)			
IV. Return to Open Session			6:45 PM
A. Record Vote from Executive Session	Discuss	David Potter	10 m
V. Closing Items			6:55 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:	2023_10_10_board_meeting_minutes.pdf

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Pioneer Valley Performing Arts Charter Public School

Minutes

October Board Meeting

Date and Time

Tuesday October 10, 2023 at 6:00 PM

Location

PVPA 3rd Floor Conference Room

15 Mulligan Drive

South Hadley, MA

Zoom Account is inviting you to a scheduled Zoom meeting.

Topic: October Board Meeting

Time: Oct 10, 2023 06:00 PM Eastern Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/88571967514?pwd=T2JBZHJnS2d2TXJLQWZMSEVScm1UZz09>

Meeting ID: 885 7196 7514

Passcode: E38RDS

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- +1 360 209 5623 US
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- +1 507 473 4847 US
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- +1 689 278 1000 US
- +1 719 359 4580 US
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- +1 346 248 7799 US (Houston)

Meeting ID: 885 7196 7514

Passcode: 352560

Find your local number: <https://us02web.zoom.us/j/kmz7nLz5s>

Trustees Present

David Potter, LATRINA DENSON (remote), Mindi Winter, Shino Pichette (remote), Vanessa Ford (remote)

Trustees Absent

Azizah Yasin, Neil Hede, Sasha Viands

Ex Officio Members Present

Brent Nielsen, Marcy Conner

Non Voting Members Present

Brent Nielsen, Marcy Conner

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

David Potter called a meeting of the board of trustees of Pioneer Valley Performing Arts Charter Public School to order on Tuesday Oct 10, 2023 at 6:15 PM.

C. Read the Mission Statement

Mindi read the mission statement.

D. D. Approve Minutes

Vanessa Ford made a motion to approve the minutes from September Board Meeting on 09-12-23.

Shino Pichette seconded the motion.

Vanessa asks if we continued the discussion from the retreat at the board meeting, or if we plan to. This was not continued in the meeting. David notes there will be more follow up from the retreat content that hasn't yet been done. Vanessa wants to be sure we don't leave this without follow up.

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

Roll Call

Vanessa Ford	Aye
Sasha Viands	Absent
Azizah Yasin	Absent
Shino Pichette	Aye
Neil Hede	Absent
Mindi Winter	Aye
LATRINA DENSON	Aye
David Potter	Aye

Vanessa Ford made a motion to approve the minutes from September Board Meeting on 09-10-19.

Shino Pichette seconded the motion.

From the board retreat from Sept 10.

- Need to add the retreat presenter slides.

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

Roll Call

Mindi Winter	Aye
Vanessa Ford	Aye
David Potter	Aye
Sasha Viands	Absent
Shino Pichette	Aye
Azizah Yasin	Absent
Neil Hede	Absent
LATRINA DENSON	Aye

E. Public Comment

There was no public comment.

II. Head of School Report

A. Brent's Report

Things are going well.

There was a curriculum day today.

- There was training on seizure responses.
- There was also a Title IX training. Brent added PVPA specific notes to the training.
- There was also some discussion about grading.

The Oct 1 enrollment report came out. Over the weekend there were some drops so the enrollment numbers look different in the report because there were last minute drops without time before the report to add more. But more were added. Tomorrow will be at 403 enrollment total (rather than 399 which is what the report will show). Brent anticipates that we will be at the 400 enrollment mark in March. Of the students that have left since the beginning of the year, the feedback has been positive. Parents said the kids like the school, but they missed their friends, for example. People don't seem to be leaving because of bad experiences or negative opinions of the school.

Oct 18 will be October Fest. There will be costumes and outside activities. There will be a group photo. There are also fundraisers (fun activities) for classes etc.

M1 (mid semester grades) close soon. Grades will be available before the parent teacher conferences in Nov.

One of the senior centers will get a visit from a PVPA wind ensemble for Veteran's Day.

The Friends of PVPA are picking up steam and are asking to join the next board meeting.

Next board meeting we will get MCAS results and will discuss them.

David is curious if there have been any updates on the grants we applied for regarding DEI hiring funding etc. Brent says there hasn't been any update yet, but we should hear within the next month. David wonders if we'll be able to start working on the DEI hiring goals this year. Brent thinks the grant will likely come through, and yes, it will impact this year. David asks Brent to make a backup plan for how we would work toward DEI goals if this funding doesn't come through. Yes, Brent will work on that.

III. Board Committee Reports

A. Finance Committee

We will need to have another board meeting this month to approve something from the Finance Committee.

Marcy reported out:

Finance Committee reviewed the past year audit in their last meeting. Marcy shared many details from this discussion with the audit reviewers. The audit was complimentary of the business office. The results of the audit was an "unmodified opinion" which is the best result that one can get. They recommend continuing to stay on the path of conservative budgeting, as we have done.

The committee also reviewed the first quarter budgeted vs. actual - and our spending is as expected so far. Marcy shared many details about this review. The committee would like to see a couple additional quarterly reports so more reports will be added in the future.

The board needs a chance to review the full audit. And then we will be asked to vote on that.

B. Governance Committee

The Gov Committee hasn't met with Latrina as the chair yet.

Shino met with the PVPA lawyer and Mike from Board on Track to review version and it's ready to send to DESE for preliminary approval. (After preliminary approval it will come to the board for an official vote, and then it will be sent to DESE for formal approval). Shino shared an overview of the changes that will be included in updated bylaws.

- Voting responsibilities
 - Teachers and Students (18+) no longer voting members
 - *But they are still VERY valued members.*
- Board composition: 9-15 voting members instead of 15-20 members
- Officers must have served 6 months (rather than a year)
- Indemnification Clause update
- Updating ByLaws to reflect current board operations:
 - Adding Head of School and CFO as ex officio members (non-voting)
 - Terms all now 2-year rather than 2 OR 3 year
 - Listing HOS Support and Eval as a standing committee
 - *Mindi noted that any committee listed as a standing committee in the bylaws does need to account for their meetings (they can't just be inactive, even though Mike from BoT told Shino standing committees may be inactive easily).*
 - *The board discussed this and agreed it would be best to have this Head of School Support and Evaluation committee listed as a standing committee in the updated bylaws.*

- Committee membership clarification – serve at the discretion of the president of the board.
- Added that we traditionally hold a board retreat in the summer
- Updated pronouns used throughout doc

Shino was asked to send the full version of the proposed bylaw updates out to the full board. Shino will ask for any feedback within one week.

C. Head of School Support & Evaluation Committee

David sharing:

The committee received very little specific feedback from trustees to add to the conversations starting from the retreat. The committee discussed some lack of continuity from last year's goals for Brent and the dual role of support and evaluation. This year maybe the committee could help support more on the continuity of some things that don't necessarily need to be "goals" for this coming year. Keep the goals really substantive and not just continuing from last year's goals. In the next meeting, the committee plans to finalize the list of goals for this year for Brent.

Brent sharing:

There are 3 main areas for goals this year.

One is continued work on diversifying staffing at PVPA.

- Training from NEMNET.
- Recruitment and retention strategies (including ways to promote from within and paying for professional development).

Another goal is to create a structure for student support teams.

- This started with making a schedule where everyone is in the school at the same time.
- Brent's team will work on identifying students that need support, and giving that support well.

Another goal is about communication

- Will work on increasing access to communication.
- We've already done a lot on this, but more to be done.
- Improve how we give important information to everyone and keep everyone on the same page.
- Improve communication around grading. (Arts & Academics Goal #2 from SAP)

Vanessa asks if there are ways to both respond to the parent concern around the grading system being confusing and staying consistent with the current system (so teachers don't need to learn a whole new system).

Brent responds: Yes, grading at PVPA is challenging. It is one of the biggest barriers to students and parents get effective communication about where students are at. The

system asks for a lot of work from teachers (inputting grades into the system) and yet families don't understand. Brent is working with his team to simplify and making an easier lift for teachers (and also families).

IV. Internal Stakeholders

A. Staff Reports

The new teacher members are David Cavallin and Sarah LaPierre. David Cavallin is present at the meeting (Sarah LaPierre is not present today). Nominations happened today! David shared a bit about himself.

Shino asks what the terms for each member is. Both members are elected for two year terms.

Vanessa asks if David has any questions for the board. He says not yet.

B. Student Reports

Students are being elected this week so we should expect them at the next meeting.

V. President's Business

A. Strategic Action Plan Review and Monitoring

UNION UPDATE:

David shares that there is a contract ready with the union. The contract and the MOA with the union will be available to the board at the same time. This will be sent to the board and we'll need to have an additional meeting to approve it this month.

SAP REVIEW and MONITORING:

How are we tracking the SAP? David asks all committees to choose what parts of the SAP that they would be responsible for tracking - and bring this to the next board meeting. If there are areas that committees don't want to take on, maybe David and Brent track those, or we make an ad hoc committee, or make another plan.

Vanessa: Does David want committees to share out SAP updates at every meeting?

David: when there are updates to share, yes, but if there is nothing to share in a particular month, that is okay too.

B. Summer Retreat Continuation Activity

It is on the full board to continue discussion around DEI work. We want to invite anyone to join this conversation at any time by sharing comments and ideas with David directly. David is planning to share anything anyone shares with him, so that we are compliant with open meeting law.

David asks Shino to send out the SAP Matrix to the full board. Shino notes that the matrix is also on Board on Track.

David opens the floor for anyone to share ideas about how to implement these goals:

Goal 1: Strategically expand representation in all parts of the PVPA community.

Goal 2: Increase opportunities for students to learn about social justice issues, and to engage in social justice action.

Goal 3: Openly acknowledge and address challenges in the community related to diversity, equity, anti-racism and inclusion.

Goal 4: Increase opportunities for staff, faculty, administrators and board members to develop anti-racism skills.

Latrina: There have been a lot of ideas for ways to increase DEI work at PVPA. Outside of the affinity groups having open mics during specific months (like black history month), Latrina thinks there aren't many ways for DEI to be included in the arts. How can we include DEI in instructional ways?

Vanessa: Let's continue to showcase ways PVPA works on DEI. There could maybe be a YouTube video students make to talk about how PVPA works to address DEI challenges. It would be great for the community to be able to see what students are doing around DEI. What other platforms could be utilized? Would be great to hear directly from students. Even just cell phones can make high quality videos.

David: notes that this connects to goals 2 and 3. Could board members or staff also maybe create more content to share what is happening at PVPA around DEI work?

Vanessa: This also could pull in goal 4. And Vanessa is happy to help make this happen.

Mindi: PVPA does have a channel on YouTube.

Latrina and others: There is currently a Diversity Committee at school. Maybe that could be utilized to pull community involvement and coordinate more between the board and school. (If it were to have it be a board committee, it would need to be chaired by a board member. And we don't want to take it away from the school, we want them to continue having ownership.) But maybe we could have a board member join the school's Diversity Committee to participate there without it being a board committee.

Vanessa: Maybe we could have a focus group to discuss all this, to help with next steps.

Latrina: Also maybe the consultants could help with this.

The conversation will be continued. Everyone is invited to think more on ways to meet these goals outlined above and share in future meetings and with the board. David notes we will likely continue discussing these in future meetings.

VI. 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 8:08 PM.

Respectfully Submitted,
Shino Pichette

A roll call vote was taken and everyone present voted yes.

Documents used during the meeting

- 2023_09_10_board_meeting_minutes.pdf
- 2023_09_12_board_meeting_minutes (1).pdf
- PVPA retreat slides (1).pdf

Coversheet

Finance Committee

Section:	II. Board Committee Reports
Item:	A. Finance Committee
Purpose:	Vote
Submitted by:	
Related Material:	DRAFT - PVPACPS FY2023 Financial Statements.pdf

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

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

YEAR ENDED JUNE 30, 2023

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PIONEER VALLEY PERFORMING ARTS CHARTER PUBLIC SCHOOL

FINANCIAL STATEMENTS

JUNE 30, 2023

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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, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the Pioneer Valley Performing Arts Charter Public School'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, 2023 and 2022, 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 opinion. 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 _____, 2023, 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.

_____, 2023

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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, 2023**

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, 2023. 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 2023, PVPA operated grades seven through twelve, and the enrollment at June 30, 2023 was 399 students. During 2022, PVPA operated grades seven through twelve and the enrollment at June 30, 2022 was 394 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 \$8.5 million in 2023, of which 82% was from the State allocation for tuition, 10% was from nonemployer pension contributions, and 6% was from federal and state grants.
- Operating expenses for the period were \$8.0 million and consisted principally of personnel related costs (53%) 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.

	2023	2022
Assets:		
Current assets.....	\$ 4,042,724	\$ 3,714,277
Capital assets.....	6,265,288	6,082,928
Total assets.....	10,308,012	9,797,205
Liabilities:		
Current liabilities (excluding debt).....	504,829	387,776
Current debt.....	115,386	111,685
Noncurrent debt.....	3,145,883	3,259,262
Total liabilities.....	3,766,098	3,758,723
Net Position:		
Net investment in capital assets.....	3,004,019	2,711,981
Unrestricted.....	3,537,895	3,326,501
Total net position.....	\$ 6,541,914	\$ 6,038,482
Operating Revenues:		
Charges for services.....	\$ 108,651	\$ 108,517
Operating grants and contributions.....	8,411,594	7,899,797
Nonoperating Revenues:		
Unrestricted investment income.....	6,200	5,350
Contributions.....	38,725	51,651
Miscellaneous.....	10,446	39,716
Total revenues.....	8,575,616	8,105,031
Operating Expenses:		
Operating expenses.....	7,950,072	7,433,774
Nonoperating Expenses:		
Interest expense.....	121,049	124,927
Fundraising expense.....	1,063	16,082
Total expenses.....	8,072,184	7,574,783
Change in net position.....	503,432	530,248
Net position, beginning of year.....	6,038,482	5,508,234
Net position, end of year.....	\$ 6,541,914	\$ 6,038,482

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On a combined basis, assets exceeded liabilities by \$6.5 million at the close of 2023. Net position of \$3.0 million represents the net investment in capital assets while \$3.5 million is unrestricted.

Results of Operations

Operations resulted in an increase in net position of \$503,000 of which a \$519,000 increase relates to PVPA operations, and a \$16,000 decrease relates to Friend's operations. The increase in PVPA's net position is primarily attributable to revenues coming in over budget by \$248,000. The most significant line-items that were over budget relate to the per pupil tuition paid by the Commonwealth of Massachusetts and state and federal grants which exceeded the budget by \$266,000. PVPA's total expenditures were under budget by \$272,000. The decrease in Friend's operations can primarily be attributed to depreciation on fixed assets.

Capital Assets Activities

The School capitalized \$542,000 of capital assets during the year, of which the entire amount relates to PVPA operations. These additions included \$160,000 for camera upgrades, \$294,000 for renovations, \$15,000 for classroom upgrades, \$41,000 for furniture, and \$32,000 for other capital additions.

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 a 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 11 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, 2023
WITH COMPARATIVE TOTALS FOR JUNE 30, 2022

	2023	2022
ASSETS		
CURRENT:		
Cash and cash equivalents.....	\$ 3,927,480	\$ 3,485,797
Receivables, net of allowance for uncollectibles:		
Departmental and other.....	12,752	20,551
Intergovernmental.....	87,637	195,804
Prepaid expense.....	14,855	12,125
Total current assets.....	4,042,724	3,714,277
NONCURRENT:		
Capital assets, nondepreciable.....	500,000	500,000
Capital assets, net of accumulated depreciation.....	5,765,288	5,582,928
Total noncurrent assets.....	6,265,288	6,082,928
TOTAL ASSETS.....	10,308,012	9,797,205
LIABILITIES		
CURRENT:		
Accounts payable.....	40,336	7,659
Accrued payroll.....	349,544	348,906
Accrued expense.....	37,144	8,811
Other liabilities.....	58,484	1,627
Unearned revenue.....	19,321	20,773
Bonds payable.....	115,386	111,685
Total current liabilities.....	620,215	499,461
NONCURRENT:		
Bonds payable.....	3,145,883	3,259,262
TOTAL LIABILITIES.....	3,766,098	3,758,723
NET POSITION		
Net investment in capital assets.....	3,004,019	2,711,981
Unrestricted.....	3,537,895	3,326,501
TOTAL NET POSITION.....	\$ 6,541,914	\$ 6,038,482

See notes to financial statements.

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STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022

	2023	2022
OPERATING REVENUES:		
State allocation - tuition.....	\$ 6,985,283	\$ 6,512,383
Federal and state grants.....	545,688	673,740
Student activities.....	30,563	25,262
Transportation.....	56,790	68,128
Nonemployer pension contributions.....	880,623	713,674
Performing arts productions.....	20,638	15,127
Miscellaneous.....	660	-
Total operating revenues.....	8,520,245	8,008,314
OPERATING EXPENSES:		
Current:		
Personnel.....	4,242,361	4,163,137
Payroll taxes and fringe benefits.....	818,637	841,142
Pension benefits.....	880,623	713,674
Advertising and recruiting.....	15,568	17,262
Performing arts productions.....	69,520	92,852
Classroom materials.....	58,948	43,437
Technology.....	52,861	41,320
Academic support.....	34,147	34,252
Consultants and stipends.....	109,100	147,660
Grants.....	195,288	214,153
Professional fees.....	84,954	41,125
Office supplies.....	5,526	5,181
Testing/assessment.....	2,389	3,290
Insurance.....	42,726	40,711
Student activities.....	55,662	50,723
Student transportation.....	230,466	177,064
Depreciation.....	360,020	306,457
Food services.....	52,137	6,614
Professional development.....	10,132	14,494
Travel and meetings.....	13,309	5,051
Utilities.....	91,798	74,428
Memberships and subscriptions.....	59,533	46,422
Maintenance - facilities.....	401,211	292,779
Other.....	10,682	2,689
Printing, copying and postage.....	28,055	26,748
Payroll service/bank fee.....	19,091	22,833
Nurse supplies.....	5,328	8,276
Total operating expenses.....	7,950,072	7,433,774
Operating income (loss).....	570,173	574,540
NONOPERATING REVENUES (EXPENSES):		
Interest income.....	6,200	5,350
Contributions.....	38,725	51,651
Other income.....	10,446	39,716
Interest expense.....	(121,049)	(124,927)
Fundraising expense.....	(1,063)	(16,082)
Total nonoperating revenues (expenses), net.....	(66,741)	(44,292)
Change in net position.....	503,432	530,248
Net position at beginning of year.....	6,038,482	5,508,234
Net position at end of year.....	\$ 6,541,914	\$ 6,038,482

See notes to financial statements.

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STATEMENTS OF CASH FLOWS

YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from state allocation.....	\$ 6,985,283	\$ 6,512,383
Receipts from federal and state grants.....	652,403	551,781
Receipts from programs.....	21,298	15,127
Receipts from student activities.....	30,563	25,262
Receipts from transportation.....	64,589	51,783
Payments to employees.....	(4,241,723)	(4,292,750)
Payments to vendors.....	(2,351,931)	(2,119,647)
NET CASH FROM OPERATING ACTIVITIES.....	1,160,482	743,939
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Contributions.....	38,725	51,651
Other income.....	10,446	39,716
Fundraising expense.....	(1,063)	(16,082)
NET CASH FROM NONCAPITAL FINANCING ACTIVITIES.....	48,108	75,285
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and construction of capital assets.....	(542,381)	(156,599)
Principal payments on bonds and notes.....	(111,678)	(107,802)
Interest expense.....	(119,048)	(122,927)
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES.....	(773,107)	(387,328)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investment income from interest, dividends, and capital gains/(losses).....	6,200	5,350
NET CHANGE IN CASH AND CASH EQUIVALENTS.....	441,683	437,246
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	3,485,797	3,048,551
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	\$ 3,927,480	\$ 3,485,797
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH		
FROM OPERATING ACTIVITIES:		
Operating income (loss).....	\$ 570,173	\$ 574,540
Adjustments to reconcile operating income to net cash from operating activities:		
Depreciation.....	360,020	306,457
Changes in assets and liabilities:		
Departmental and other.....	7,799	(16,345)
Intergovernmental - grants.....	108,167	(106,400)
Prepaid expense.....	(2,730)	158,165
Accounts payable.....	32,677	(5,425)
Accrued payroll.....	638	(129,613)
Accrued expense.....	28,333	(20,321)
Other liabilities.....	56,857	(1,560)
Unearned revenue.....	(1,452)	(15,559)
Total adjustments.....	590,309	169,399
NET CASH FROM OPERATING ACTIVITIES.....	\$ 1,160,482	\$ 743,939

See notes to basic financial statements.

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Notes to Financial Statements

Year Ended June 30, 2023 and 2022

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, 2023 was 399 students. The enrollment reported at June 30, 2022 was 394 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, 2023 and 2022

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 StatementsYear Ended June 30, 2023 and 2022G. 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, 2023 and 2022.

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, 2023 and 2022

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, 2023, 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, 2023 and 2022

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, 2023, the carrying amount of the School’s deposits totaled \$3,927,480 and the bank balance totaled \$4,104,134. Of the bank balance, \$504,617 was covered by the Federal Deposit Insurance Corporation and \$3,599,517 was covered by the Depositors Insurance Fund.

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.

NOTE 3 – CAPITAL ASSETS

Capital asset activity of the School for the fiscal year ended June 30, 2023, 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.....	4,194,421	12,030	-	4,206,451
Building addition.....	2,292,321	-	-	2,292,321
Building and design.....	375,893	-	-	375,893
Equipment and instructional materials.....	857,974	213,511	-	1,071,485
Leasehold improvements.....	1,039,717	316,840	-	1,356,557
Total capital assets being depreciated.....	8,760,326	542,381	-	9,302,707
<u>Less accumulated depreciation for:</u>				
Building.....	(1,718,475)	(104,151)	-	(1,822,626)
Building addition.....	(372,306)	(57,308)	-	(429,614)
Building and design.....	(62,929)	(13,987)	-	(76,916)
Equipment and instructional materials.....	(616,349)	(101,593)	-	(717,942)
Leasehold improvements.....	(407,339)	(82,982)	-	(490,321)
Total accumulated depreciation.....	(3,177,398)	(360,021)	-	(3,537,419)
Total capital assets being depreciated, net.....	5,582,928	182,360	-	5,765,288
Total capital assets, net.....	\$ 6,082,928	\$ 182,360	\$ -	\$ 6,265,288

DRAFT**Notes to Financial Statements****Year Ended June 30, 2023 and 2022**

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 being depreciated:</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

NOTE 4 – GRANTS AND OTHER RECEIVABLES

Grants and other receivables at June 30, 2023 and 2022, are as follows:

	June 30, 2023	June 30, 2022
<u>Receivables:</u>		
Commonwealth of Massachusetts.....	\$ 87,637	\$ 195,804
Departmental and other.....	12,752	20,551
Total.....	\$ 100,389	\$ 216,355

DRAFT**Notes to Financial Statements****Year Ended June 30, 2023 and 2022****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, 2023 and 2022.

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, 2023 and June 30, 2022, 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, 2023 and 2022, and the related debt service requirements are as follows:

Project	Maturities Through	Original Loan Amount	Outstanding at June 30, 2023	Outstanding at June 30, 2022
Land and building acquisition.....	2044	\$ <u>4,260,000</u>	\$ 3,303,254	\$ 3,414,932
Less: Unamortized debt issuance costs.....			(41,985)	(43,985)
Total Bonds Payable, net.....			\$ <u>3,261,269</u>	\$ <u>3,370,947</u>

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

Year	Principal	Interest	Total
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.....	132,987	97,741	230,728
2029 to 2033...	741,423	412,216	1,153,639
2034 to 2038...	884,753	271,890	1,156,643
2039 to 2043...	1,055,787	97,943	1,153,730
2044.....	277	-	277
Total..... \$	\$ <u>3,303,254</u>	\$ <u>1,314,675</u>	\$ <u>4,617,929</u>

See Note 11 for other related matters.

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Notes to Financial Statements

Year Ended June 30, 2023 and 2022

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, 2023, and 2022, there was no balance due on the line of credit.

NOTE 7 – 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 <https://mtrs.state.ma.us/service/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, 2022. The School's portion of the collective pension expense, contributed by the Commonwealth, of \$880,623 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 \$10,705,389 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.

NOTE 8 – 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.

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Notes to Financial Statements

Year Ended June 30, 2023 and 2022

NOTE 9 – 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, 2023, management is not aware of any pending or outstanding claims.

NOTE 10 – SUBSEQUENT EVENTS

The School has evaluated subsequent events through _____, 2023, 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 11 – RELATED PARTY TRANSACTIONS

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, 2023 and 2022. Future minimum annual lease payments will be a fixed amount of \$300,726 until the lease expires. In accordance with GAAP, all lease activity has been eliminated through the consolidation of the primary government and its blended component unit.

There are two employees of PVPA who are also voting Board members. Total compensation paid to these employees amounted to \$87,923 in 2023 and \$85,201 in 2022.

As of June 30, 2023 and 2022, amounts due to PVPA from the Friends totaled \$205,357 and \$191,743, respectively.

NOTE 12 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During 2023, the following GASB pronouncements were implemented:

- GASB Statement #91, *Conduit Debt Obligations*. This pronouncement did not impact the basic financial statements.
- GASB Statement #94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. This pronouncement did not impact the basic financial statements.
- GASB Statement #96, *Subscription-Based Information Technology Arrangements*. This pronouncement did not impact the basic financial statements.
- GASB Statement #99, *Omnibus 2022*. This pronouncement did not impact the basic financial statements.

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Notes to Financial Statements

Year Ended June 30, 2023 and 2022

The following GASB pronouncements will be implemented in the future:

- 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' 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>
2023.....	\$ 10,705,389	\$ 880,623	57.75%
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, 2023**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, 2023

	PVPA	Friends of PVPA	Combining Adjustments	Combining Total June 30, 2023
ASSETS				
CURRENT:				
Cash and cash equivalents.....	\$ 3,307,490	\$ 619,990	\$ -	\$ 3,927,480
Receivables, net of allowance for uncollectibles:				
Departmental and other.....	10,252	2,500	-	12,752
Intergovernmental.....	87,637	-	-	87,637
Due from related party.....	205,357	-	(205,357)	-
Prepaid expense.....	14,855	-	-	14,855
Total current assets.....	3,625,591	622,490	(205,357)	4,042,724
NONCURRENT:				
Capital assets, nondepreciable.....	-	500,000	-	500,000
Capital assets, net of accumulated depreciation.....	1,184,317	4,580,971	-	5,765,288
Total noncurrent assets.....	1,184,317	5,080,971	-	6,265,288
TOTAL ASSETS.....	4,809,908	5,703,461	(205,357)	10,308,012
LIABILITIES				
CURRENT:				
Accounts payable.....	40,336	-	-	40,336
Accrued payroll.....	349,544	-	-	349,544
Accrued expense.....	37,144	-	-	37,144
Due to related party.....	-	205,357	(205,357)	-
Other liabilities.....	58,484	-	-	58,484
Unearned revenue.....	19,321	-	-	19,321
Bonds payable.....	-	115,386	-	115,386
Total current liabilities.....	504,829	320,743	(205,357)	620,215
NONCURRENT:				
Bonds payable.....	-	3,145,883	-	3,145,883
TOTAL LIABILITIES.....	504,829	3,466,626	(205,357)	3,766,098
NET POSITION				
Net investment in capital assets.....	1,184,317	1,819,702	-	3,004,019
Unrestricted.....	3,120,762	417,133	-	3,537,895
TOTAL NET POSITION.....	\$ 4,305,079	\$ 2,236,835	\$ -	\$ 6,541,914

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COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2023

	PVPA	Friends of PVPA	Combining Adjustments	Combining Total June 30, 2023
OPERATING REVENUES:				
State allocation - tuition.....	\$ 6,985,283	\$ -	\$ -	\$ 6,985,283
Federal and state grants.....	545,688	-	-	545,688
Student activities.....	30,563	-	-	30,563
Transportation.....	56,790	-	-	56,790
Rent.....	-	300,726	(300,726)	-
Nonemployer pension contributions.....	880,623	-	-	880,623
Performing arts productions.....	20,638	-	-	20,638
Miscellaneous.....	100	560	-	660
Total operating revenues.....	8,519,685	301,286	(300,726)	8,520,245
OPERATING EXPENSES:				
Current:				
Personnel.....	4,242,361	-	-	4,242,361
Payroll taxes and fringe benefits.....	818,637	-	-	818,637
Pension benefits.....	880,623	-	-	880,623
Advertising and recruiting.....	15,568	-	-	15,568
Performing arts productions.....	69,520	-	-	69,520
Classroom materials.....	58,948	-	-	58,948
Technology.....	52,861	-	-	52,861
Academic support.....	34,147	-	-	34,147
Consultants and stipends.....	109,100	-	-	109,100
Grants.....	195,288	75	(75)	195,288
Professional fees.....	78,854	6,100	-	84,954
Office supplies.....	5,526	-	-	5,526
Testing/assessment.....	2,389	-	-	2,389
Insurance.....	42,726	-	-	42,726
Student activities.....	55,662	-	-	55,662
Student transportation.....	230,466	-	-	230,466
Depreciation.....	163,380	196,640	-	360,020
Food services.....	52,137	-	-	52,137
Professional development.....	10,132	-	-	10,132
Travel and meetings.....	13,309	-	-	13,309
Utilities.....	91,798	-	-	91,798
Memberships and subscriptions.....	59,533	-	-	59,533
Leases - school building.....	300,726	-	(300,726)	-
Maintenance - facilities.....	401,211	-	-	401,211
Other.....	10,682	-	-	10,682
Printing, copying and postage.....	28,055	-	-	28,055
Payroll service/bank fees.....	18,275	816	-	19,091
Nurse supplies.....	5,328	-	-	5,328
Total operating expenses.....	8,047,242	203,631	(300,801)	7,950,072
Operating income (loss).....	472,443	97,655	75	570,173
NONOPERATING REVENUES (EXPENSES):				
Interest income.....	5,725	475	-	6,200
Contributions.....	32,218	6,582	(75)	38,725
Other income.....	10,446	-	-	10,446
Interest expense.....	-	(121,049)	-	(121,049)
Fundraising expense.....	(1,063)	-	-	(1,063)
Total nonoperating revenues (expenses), net.....	47,326	(113,992)	(75)	(66,741)
Change in net position.....	519,769	(16,337)	-	503,432
Net position at beginning of year.....	3,785,310	2,253,172	-	6,038,482
Net position at end of year.....	\$ 4,305,079	\$ 2,236,835	\$ -	\$ 6,541,914

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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, 2023, 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 _____, 2023.

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.

_____, 2023

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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, 2023.

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, 2023.

Board President

_____, 2023

Coversheet

MOA

Section:	III. Executive Session
Item:	A. MOA
Purpose:	Vote
Submitted by:	
Related Material:	MOA - Final v.2 (A8365805-7x7A575).pdf

FINAL
MEMORANDUM OF AGREEMENT
between
THE PIONEER VALLEY PERFORMING ARTS CHARTER PUBLIC SCHOOL
AND
THE UAW, LOCAL 2322
(2023 - 2026)

WHEREAS, the Pioneer Valley Performing Arts Charter Public School Board of Trustees (“PVPA”) and the UAW, Local 2322 (“Union”) have bargained collectively for a new Collective Bargaining Agreement (“New Agreement”) to succeed the Collective Bargaining Agreement for the period of September 1, 2020 through June 30, 2023 (the “Prior Agreement”);

WHEREAS, PVPA and the Union have reached an agreement;

NOW, THEREFORE, PVPA and the Union agree the New Agreement shall consist of the Prior Agreements as modified herein:

1. **Article 2, Recognition.** The parties agree to amend Article 2 as follows:
 - a. Revise .01, second paragraph, by deleting department leads, mentor teachers, advisory coordinators, mental health team leaders, theater technician, diversity coordinator and adding social workers.
 - b. Revise .01, third paragraph, by adding the classifications of theater manager, director of arts, director of curriculum and instruction, the “Executor Director, Head of School, Principal, other title given to the school leader.”
2. **Article 3, Definitions.** The parties agree to amend Article 3 to read as follows:
 - .01 The term “professional educator” as used in this Agreement, shall refer to bargaining unit members in positions that would, if employed in a non-charter public school, be required to hold a DESE-issued license.

- a. **The term “classroom teachers” as used in this Agreement, shall refer to all professional educators whose primary duty is to teach classes as the teacher of record.**
 - b. **The term “Specialized Instructional Support Personnel” as used in this Agreement, shall refer to all professional educators who are not classroom teachers (school psychologist, librarian, nurse, etc.)**
- .02 The term “support staff” as used in this Agreement, shall refer to all bargaining unit members who are not professional educators (paraprofessionals, full time subs, instructional support professionals, etc.); in other words, unit members in positions that would, if employed in a non-charter public school, not be required to hold a DESE-issued license.**
- .03 The term “employee” as used in this Agreement, shall refer to bargaining unit members covered by this Agreement, unless otherwise specified.**
- 3. Article 11, Grievance & Arbitration.** The parties agree to amend Article 11 as follows:
- a. Insert a new paragraph .07, Information Resolution, that reads:
 - .07 Informal Resolution**
 - a. **The Parties shall make a good-faith effort to resolve any grievance in an informal manner through discussions between the appropriate member of the administration and the Employee(s) and/or Union Representative(s).**
 - b. **If an Employee has a grievance, it should be directed to the PVPA representative responsible for the decision, action or other matter relating to the grievance. Such communications must be directed within twenty (20) business days of the date that the Employee and/or Union knew or reasonably should have known of the facts giving rise to the grievance. The parties shall have fifteen (15) business days from the date the Employee and/or Union brought the grievance forward to resolve the matter informally, unless they agree to mutually extend such period.**
 - c. **Management shall not unreasonably deny a request from a Grievant or the Union to try to resolve a grievance informally.**

- d. If the grievant is alleging sexual or other harassment, the grievance process will begin at Step 1.

- b. Revise Step 1 as follows:

Step 1: A grievance must be submitted in writing within **twenty (20) fifteen (15)** business days of the date that the grievant knew or reasonably should have known of the facts giving rise to the grievance ~~to the PVPA representative responsible for the decision, action or other matter being grieved.~~ **If the Grievant and/or Union sought to resolve the grievance using the Informal Resolution process, the grievance shall be submitted within five (5) business days of end of the Informal Resolution process. The grievance shall be submitted to the PVPA representative responsible for the matter being grieved.** The PVPA representative shall meet with the grievant and the Union representative within five (5) business days of the date the grievance was submitted. The PVPA representative will deliver a written response to the grievance by no later than five (5) business days following the meeting.

4. **Article 12, Hours and Scheduling.** Amend/clarify Article 12 as follows:

- a. Clarify/Amend Paragraph .04(a)(1) to read:

~~Instructional Support Professionals, Paraprofessionals and Therapeutic Paraprofessionals and Permanent Substitute Teachers: 38.6 hours, corresponding with regular hours of attendance for PVPA students~~ **shall work 38.6 hours per week on a schedule set by PVPA, which shall not begin before 7:30 a.m. or end after 4:00 p.m.; effective with the beginning of the 2024-25, such employees shall work 37.5 hours per week. Further, with the beginning of the 2024-25 school year, Instructional Support Professionals shall work 35 hours per week and moved to Paragraph .04(a)(4).**

- b. Amend .04(a)(2) by deleting the hours of work and replacing it with “on a schedule set by PVPA, which shall not begin before 7:30 a.m. or end after 4:00 p.m.”

- c. Clarify/Amend Paragraph .04(a)(3) to read:

~~School Nurse: 39 hours, corresponding with the regular hours of attendance by PVPA students.~~ **School Nurses: 39 hours, on a scheduled set by PVPA, which shall not begin before 7:30am or end after 4:00pm. Effective with the beginning of the 2024-25 school year, such employees shall work 40 hours per week.**

- d. Clarify/Amend Paragraph .04(a)(4) to read:

Classroom teachers, Permanent Substitutes Teachers, counselors, school psychologists, ~~library media specialists~~ and all other ~~Unit A~~ employees not

specified above: 32.5-hours between 8:30 am and 3:55 pm (Monday-Thursday) and 8:30 am to 4:15 pm (Fridays), **which shall not begin before 7:30 am or end after 4:00 pm. Effective with the beginning of the 2024-25 school year, such employees shall work 35 hours per week.**

e. Amend Paragraph .04(b)(2) to read:

“Part-time teachers are hired to teach a specified number of courses and perform related teacher responsibilities. Each courses is equal to 20% of full-time. Part-time teachers are required to work pro-rata hours for school-related events and non-teacher workdays, except where otherwise specified in this Article. **Part-time teacher shall be required to participate in all professional development/curriculum time, and shall be paid for time that exceeds their pro-rated hours, the time and compensation for which will be stated in their annual individual contract.”**

f. Delete Paragraph .05(a)

g. Amend the first sentence of Paragraph 5(b) and insert a new second sentence as follows:

The regular work week for full-time **classroom** teachers includes five class blocks and one preparatory block. **Full-time classroom teachers are required to attend one department meeting and two grade level meetings per month. An advisory/homeroom period shall be added effective for the 2024-25 school year.**

h. Amend Paragraph .05(c) to read:

“Part-time **classroom** teachers will receive a schedule of consecutive blocks, **unless PVPA and the teacher agree otherwise** ~~unless the teacher requests a split schedule.~~”

i. Amend Paragraph .05(d) to read:

“Preliminary course schedules will be provided to classroom teachers by June 1. PVPA, however, may modify a classroom teacher’s course schedule after this date.”

j. Delete “or two morning breaks” in Paragraph .06(c).

k. Amend Paragraph .07(a)(1) by deleting “(other than Paraprofessionals and Therapeutic Paraprofessionals).”

l. Effective with the beginning of the 2024-25 school year, amend paragraph .07(a)(1) by reducing the number of professional development and curriculum days from nine (9) to five (5) (and to seven (7)) for new employees.

- m. Effective with the beginning of the 2024-25 school year, amend paragraph .07(a)(2) by making it applicable to Paraprofessionals and Therapeutic Paraprofessionals, provided new Paraprofessionals and Therapeutic Paraprofessionals will have one (1) professional development/curriculum day at the beginning of the school year, and deleting paragraph .07(a)(4).
- n. Effective with the beginning of the 2024-25 school year, amend Paragraph .07(b) shall be deleted. The parties agree to bargain to resolution or impasse over the schedule for parent-teacher conferences for the 2024-25 school year by February 1, 2024.”
- o. As an additional housekeeping item, amend Paragraph .08(a) to incorporate the changes negotiated in resolving the Master Schedule Grievance.
- p. Clarify Paragraph .08(b) as follows:

In addition to lunch duty, full-time teachers may be assigned by the administration to ~~any~~ **supervise students during grade meetings, open mic and other community time activities** ~~one (1) of the following regular school day duties, which shall be equitably distributed among grade meetings, open mic, community meeting.~~

- q. Delete Paragraph .08(c).
- r. Delete Paragraph .08(d).
- s. Amend Paragraph .09(a) by deleting the third and fourth sentences.

5. **Article 13, Compensation, including Appendices A & B.** The parties agree to amend Article 13 (and Appendices A & B) by:

- a. Revising paragraph by changing the word “matrix” to “matrices.”
- b. Deleting the existing paragraph .04 and replacing it with:

Classroom Teachers and Specialized Instructional Support Personnel who hold a valid Massachusetts emergency, provisional or initial educator’s license in the field they are teaching shall receive a stipend of \$1,000 per year, provided this payment shall be payable for no more than two (2) years for an emergency license, five (5) years for a provisional license and five (5) years for an initial license (subject to one 5-year extension upon renewal of the initial license) and a cumulative total of ten (10) years. Classroom Teachers and Specialized Instructional Support Personnel who hold a valid Massachusetts professional educator’s license from DESE in the field they are teaching shall receive a stipend of \$1000 per year. In order to be eligible for this stipend, the Classroom Teacher

or Specialized Instructional Support Personnel must have the license on October 1st of the given year. The stipend shall be paid no later than October 31st.

c. Deleting the existing paragraph .05 and replacing it with:

Longevity: An additional longevity payment shall be made by November 1st of each year based on consecutive years of employment as of October 1st¹ as follows:

\$1,000 after (10) years
 \$1,500 after fifteen (15) years
 \$2,000 after twenty (20) years
 \$2,500 after twenty-five (25) years
 \$3,000 after thirty (30) years

d. Replace the existing paragraph .06 with the following:

Those professional educators beyond Step 15 of the matrix regardless of years served at PVPA as of July 1, 2023 shall receive an increase of \$1,000 per year in addition to the across-the-board base wage increase described below in paragraph .07.

e. Insert a new paragraph .07 that reads as follows:

Base wage and step increases for Matrix positions:

Effective July 1, 2023	3%
Effective July 1, 2024	1%
Effective July 1, 2025	2%

Effective the same dates, matrix employees will also receive one 3% step each year until they achieve Step 15.

Base wage and step increases for Matrix positions are reflected in Appendix A.

Base wages for Non-Matrix positions:

Effective July 1, 2023	5%
Effective July 1, 2024	3%
Effective July 1, 2025	3%

Wage rates for Non-Matrix positions are reflected in Appendix B.

¹ Employees taking an approved leave of absence including, but not limited to, a leave under the PFML, FMLA, and parental leave shall maintain their accrued time for the purposes of longevity. However, they will not accrue additional credit for the period of leave.

Contingency-based Payments for Matrix and Non-Matrix employees:

All employees who are employed as of the last school day of the **2023-2024** school year shall receive a one-time payment as follows:

2% of their yearly salary if FY '24 revenue is between 5.00% and 5.99% greater than FY '23 revenue.

3% of their yearly salary in the event that FY '24 revenue is between 6.00% and 6.99% greater than FY '23 revenue.

4% of their yearly salary if FY '24 revenue is 7.00% or more greater than FY '23 revenue.

All employees who are employed as of the last school day of the **2024-2025** school year shall receive a one-time payment as follows:

2% of their yearly salary if FY '25 revenue is between 5.00% and 5.99% greater than FY '24 revenue.

3% of their yearly salary in the event that FY '25 revenue is between 6.00% and 6.99% greater than FY '24 revenue.

4% of their yearly salary if FY '25 revenue is 7.00% or more greater than FY '24 revenue.

All employees who are employed as of the last school day of the **2025-2026** school year shall receive a one-time payment as follows:

2% of their yearly salary in the event that FY '25 revenue is between 6.00% and 6.99% greater than FY '26 revenue.

3% of their yearly salary if FY '25 revenue is 7.00% or more greater than FY '26 revenue.

Contingent payments will be prorated for an employees hired during the school year. Said payments will be made no later than the first payroll of July.

6. **Article 14, Stipended Work.** The parties agree to revise Article 14 to read as follows:

STIPENDED WORK

01. PVPA employees perform a variety of work that is compensated by stipend, in addition to their salary or hourly rate for their primary position with PVPA. If the Employer chooses to fill such positions, they will be filled in accordance with this Article.

02. Employees hired to fill existing positions shall be compensated at not less than the current rates of compensation shown below. Nothing in this section will preclude the parties from agreeing, in writing, to a different stipend amount based on a change in duties. The parties will negotiate the stipends for newly created positions by comparing the new position to existing positions and stipend amounts. In such cases, PVPA shall notify the Union of their intention to create a new stipend, the proposed compensation amount and which category the stipend might belong within this article.

03. Stipended Work Exclusive to the Bargaining Unit

- (a) The following work may be performed only by members of the bargaining unit:

Stipend	Amount
Advisory Coordinator	\$2,600
Department Leader	\$3,000
Wellness Team Leader	\$2,600
NHS Advisor	\$1,500
Special Education Coordinator	\$13,700

- (b) Mentor teachers and mentees shall be paid \$40 per hour for their collaborative work including classroom observations, after school meetings and non-teaching blocks. Plan and total number of hours must be approved by the Director of Curriculum & Instruction.

04. Bargaining Unit and Non-Bargaining Unit Stipended Work

- (a) Qualified members of the bargaining unit shall have first right of refusal for the work listed below. In the event that there are no qualified applicant from the bargaining unit, the Employer may hire a non-bargaining unit member to perform the work.

Position marked with an asterisk (*) shall only be performed in conjunction with a course of related content. In the absence of a classroom teacher for the associated course, these positions will be posted internally and become subject to the procedures outline in Article 31: Vacancies and Hiring.

Stipend	Amount
Assistant Director-Dance Showcase*	\$630
Assistant Director-Music Showcase*	\$630
Assistant Director-Visual Arts Showcase *	\$630
Asian Student Union Advisor	\$950
Black Student Union Advisor	\$950
Choreographer – Musical	\$2,625
Director – Catalyst Dance Company*	\$2,625

Director – Dance Showcase*	\$1,260
Director – Dance Senior Thesis*	\$2,100
Director – Film Festival*	\$1,575
Director – Film Senior Thesis*	\$1,050
Director – Grad Show	\$1,050
Director – HS Play*	\$2,625
Director – MS Play*	\$2,625
Director – Music Showcase*	\$1,260
Director – Musical*	\$3,425
Director – Theater Senior Thesis*	\$2,100
Director – Visual Arts Showcase	\$1,260
Director – We Came to Play Tour	\$625
Director – WOFA Company*	\$2,625
Feminist Club Advisor	\$950
GSD Advisor	\$950
Headgear Advisor	\$950
Hip Hop Troupe Advisor	\$950
Latino Student Union Advisor	\$950
Music Director – Musical	\$2,625
Neurodiversity Student Union Advisor	\$950
Paideia Coordinator	\$3,000
Photography Stipend	\$2,625
Sr. Activities Coordinator	\$1,575
Yearbook Coordinator	\$2,000

- (b) Design staff with a course release for design work will be awarded the following annual stipends:

Stipend	Amount
PVPA Costume Designer	\$6,500
PVPA Scenic Designer	\$6,500

- (c) The following positions will be awarded to bargaining unit members or Non-Union/Non-Administrator employee who agrees to act as Capstone advisor to a senior or group of seniors and upon approval of a senior capstone project by the Director of Arts.

Stipend	Amount
Senior Capstone Advisor	\$400

- (d) The following positions shall be posted internally and externally to be filled by either a qualified member of the bargaining unit or non-bargaining unit members.

Preference will be given to qualified members of the bargaining unit or Non-Union/Non-Administrator employees.

STIPEND	AMOUNT
Soccer Coach	\$2,835
Mock Trial Advisor	\$2,100
PVPA Costume Designer (non-course release)	\$15,000
PVPA Scenic Designer (non-course release)	\$15,000
Ultimate Frisbee – Varsity	\$2,835
Ultimate Frisbee – Junior Varsity	\$1,500

05. Term Limits: Stipends that are not associated with courses shall have clear term limits. At the end of each term, stipends shall be posted internally. Individuals may hold stipends for multiple consecutive terms, granted such employees re-apply for the position.

- (a) Department Leaders and Mental Health Coordinator: 3 year term
- (b) All other stipends not associated with courses: 1 year term

7. **New Article, Curriculum Development**, Delete reference to curriculum development from Article 14 as noted above, and include a new article, Curriculum Development (as Article 15, with all following articles and any internal references renumbered accordingly), that reads as follows:

01. The parties recognize that the development of curriculum is an essential element of the teaching and learning process. In order to best facilitate this process, classroom teachers and other relevant members of the bargaining unit developing or revising curriculum shall be compensated according to the following guidelines.

- Developing or revising curriculum shall be compensated at a rate of \$40 per hour.
- Bargaining unit members developing curriculum for a single new course shall be compensated for ten (10) hours of work.
- Bargaining unit members revising curriculum for a single course shall be compensated for five (5) hours of work.

02. Employees who are compensated for revising curriculum may request an additional five (5) hours compensation from the School Leader or designee.. Reasons for requesting additional compensation shall include, but are not limited to, substantial changes to a curriculum map or state curriculum standards.

03. Other or additional work to develop or revise curriculum being done throughout the course of the year shall be compensated at a rate of \$40 per hour as determined by the School Leader or designee with input from department leaders.

04. Curriculum development and revision does not include normal course planning or day-to-day preparations expected of all classroom teachers or other relevant members of the bargaining unit.

8. **Article 17, Performance Evaluation (Professional EducatorsClassroom Teachers)** The parties agree to amend Article 17 as follows:

01. Purpose

The purpose of this Article is to provide a structured, evidence-based process for professional development and performance feedback and for assessing the job performance of ~~Teachers~~ professional educators as defined by Article 3 [Definitions] of this Agreement.

The standards and procedures used in this Article are based on the Massachusetts Department of Elementary and Secondary Education (DESE) Model System for Educator Evaluation. This Article shall be interpreted in a manner consistent with DESE regulations.

02. Definitions

- a. **Achievement Level:** One of the following levels provided by the evaluator to the educator on each student learning goal and professional practice goal as outlined in the Educator Plan:
 - (i) Did not meet
 - (ii) Some progress
 - (iii) Significant Progress
 - (iv) Met
 - (v) Exceeded
- b. **Artifacts of Professional Practice:** Products of and/or directly related to an educator's work and student work samples. **PVPA will provide guidance to educators regarding the expectations for what constitutes artifacts in a given department.**
- c. **Educator Plan:** An individualized, written plan that includes specific goals for growth and/or improvement and actions for achieving them. The type of plan an educator is given is based on the educator's length of employment at PVPA and last overall summative performance rating.

The four plan types are:

- (i) Developing Educator: One (1) school year duration, developed jointly by the educator and evaluator; for all educators in their first three (3) years at PVPA and, at the discretion of the evaluator, for educators in a new discipline.
- (ii) Self-Directed Growth: One (1) or two (2) school year duration, developed jointly by the educator and evaluator; for educators who have worked at PVPA for at least three (3) years and whose last overall summative performance rating was “Proficient” or “Exemplary.”
- (iii) Directed Growth: One (1) school year duration, developed by the evaluator with input from the educator; for educators who have worked at PVPA for at least three (3) years whose last overall summative performance rating was “Needs Improvement.”
- (iv) Improvement: Not less than thirty (30) days and not more than one (1) school year, developed by the evaluator; for educators who have worked at PVPA for at least three (3) years whose last overall summative performance rating was “Unsatisfactory.”

Plan Type	Years at PVPA	Educator’s Last Summative Performance Rating ²	Plan Duration	Developed by
Developing Educator	0-3 years or new assignment		1 year	Educator & Evaluator
Self-Directed Growth	At least 3 years	Exemplary or Proficient	1 or 2 years	Educator & Evaluator
Directed Growth	At least 3 years	Needs Improvement	1 year	Evaluator (Educator input)
Improvement	At least 3 years	Unsatisfactory	30 days - 1 year	Evaluator

- d. **End-of-cycle Summative Evaluation Report:** The written report provided to an educator by the evaluator at the end-point of the evaluation cycle that describes the evidence that was evaluated; identifies achievement levels for each goal, and summative performance ratings on each standard, and an overall ratings; explains the basis for the performance ratings given; and includes targeted and constructive feedback; and ~~a recommended~~ recommends a Plan type for the next evaluation cycle. An educator’s evaluation shall not take into account any adverse evidence

unless it has been previously disclosed in writing to the educator by an administrator during the evaluation period within the evaluation cycle.

- e. **Evaluation:** The process of defining individual educator's goals; and assessing their performance in meeting the goals and the standards in their Educator Plan.
- f. **Evaluation Cycle:** The process followed for all educators, which includes these steps:
 - (1) Self-Assessment;
 - (2) Goal-setting and Educator Plan development;
 - (3) Plan Implementation;
 - (4) Formative Assessment;
 - (5) Summative Evaluation.
- g. **Evaluator:** The supervisor designated by PVPA to perform the evaluative functions in this Article. Evaluators shall be formally trained to perform these functions. Each educator shall have one designated primary evaluator who is responsible for determining their performance ratings.
- h. **Formative Assessment:** The step in the evaluation cycle when the evaluator assesses the educator's progress toward the goals and performance standards in their Educator Plan; and that identifies achievement levels for goals and performance ratings to date.
- i. **Goal:** A specific, actionable and measurable area targeted for improvement by an educator's Educator Plan. Goals shall be designed and described in a manner that is = S.M.A.R.T.I. E. (Specific, Strategic; Measurable; Action-Oriented; Rigorous, Realistic, and Results-Focused; Timed and Tracked). ;Inclusive; Equitable).
- j. **Measurable:** That which can be classified or estimated in relation to a scale, rubric, or standard.
- k. **Mid-cycle Formative Assessment Report:** The written report provided to an educator by the evaluator at the mid-point of the evaluation cycle that identifies progress levels to date for each goal and formative performance ratings on each standard as outlined in the Educator Plan, as well as targeted, constructive feedback. This step typically takes place at the mid-point of the Plan's duration (e.g., end of first year for a two year Plan).
- l. **Observation:** A classroom visit by an evaluator, during which the evaluator watches and takes written notes regarding an educator's work performance, and which may also include an examination of artifacts of professional practice.
 - 1. Announced observations shall be for an entire class period and shall be preceded by a review of the lesson or unit plan between the educator and evaluator to review the lesson or unit plan; provided that, for non-classroom teachers, announced observations shall be for one, complete scheduled

“event” with students regardless of duration.

2. Unannounced observations shall be for a minimum duration of fifteen (15) minutes.
 3. All observations shall be followed within not more than one week with specific, constructive and actionable feedback to the educator. Evaluators shall explain the basis for their judgments; describe specific actions the educator is required to take to improve performance; identify any specific evidence or benchmarks required to demonstrate improvement; and identify any support or resources available to assist the educator.
 4. Number of observations:
 1. ~~(b)~~ Educators on the Self-Directed Growth Plan shall have at least one announced and two unannounced observations per year.
 2. ~~(c)~~ All other educators shall have at least four (4) unannounced and two (2) announced observations per cycle, with half of the unannounced and announced observations occurring prior to the mid-cycle formative assessment.
- m. **Performance Rating:** One of the following ratings given by the evaluator to the educator on each performance standard and on overall performance at the end of the evaluation cycle:
- (i) Exemplary: Performance consistently and significantly exceeds requirements.
 - (ii) Proficient: Performance fully and consistently meets requirements.
 - (iii) Needs Improvement: Performance is below requirements, and improvement is necessary and expected.
 - (iv) Unsatisfactory: Performance has not significantly improved following an overall rating of “Needs Improvement” or is consistently below requirements and considered inadequate or both.
- n. **Overall Performance Rating:** The evaluator is responsible for determining an overall summative performance rating based on the educator’s ratings on each of the four Standards and an assessment of the educator’s overall goal attainment. An educator must at minimum be rated Proficient or Exemplary on both “Standard I: Curriculum, Planning, and Assessment”; and “Standard II: Teaching ~~a~~All Students” to receive an overall rating of Proficient or Exemplary.
- o. **Performance Standards:** The standards of practice educators are expected to meet (PVPA standards attached in Appendix D).

- p. **Rubric:** A scoring tool that describes the characteristics of practice or artifacts for each performance rating on each standard PVPA uses within the DESE rubric, attached **for classroom teachers or Specialized Instructional Support Personnel** as Appendices E & F, adapted as necessary to **reflect** differences between ~~the~~ DESE and PVPA standards.
- q. **Summative Evaluation:** The end-of-cycle evaluation carried out by the evaluator to rate an educator's performance on each standard and overall on the educator's attainment of the goals set forth in the Educator Plan.

03. PVPA will provide all new educators with training on the process and standards laid out in this Article, along with copies of all relevant forms and standards, as part of its new teacher orientation.

04. Evaluation Cycle:

Step 1: Self-Assessment

When completed: June (returning educators), August (new educators).

Using the Self-Assessment Form (Attached, in Appendix F) or other instrument provided by PVPA, educators assess their own performance.

Step 2: Analysis, Goal Setting, and Plan Development

When completed: By October 15.

- a. By September 30, each educator shall propose to their evaluator at least one student learning goal and at least one professional practice goal aligned ~~to~~ **with** the PVPA performance standards. These may be team goals held in common with colleagues.
- b. At a mutually convenient time, but no later than October 15 the evaluator shall schedule and hold a meeting with the educator to develop and finalize the educator's Plan goals, the specific action steps the educator will make towards those goals over the course of the Plan, and the potential evidence the educator will use to document their progress on their goals. **During this meeting, the evaluator and the educator shall discuss the types of artifacts that may be included in the assessment.** ~~Additionally, dates for all announced observations for the current school year will be scheduled at this time.~~ For Developing Educator and Self-Directed Growth Plans, this process shall be collaborative, but the evaluator shall have final authority to approve the Plan. For Directed Growth Plans and Improvement Plans, the evaluator shall consider the educator's input but is responsible for developing the Plan. For Improvement Plans, the evaluator may consider educator input but is responsible for developing the Plan.
- c. Directed Growth and Improvement Plans shall:
 - specify the standards, indicators, and elements of professional practice which require improvement by the educator;

- list and describe all action steps the educator will be expected to take;
- list and describe all evidence the educator will be expected to produce;
- specify the minimum number of announced and unannounced observations that will occur;
- specify any timelines and deadlines for completing actions and producing evidence;
- explain how progress and attainment of Plan goals will be measured;
- include at least one mid-cycle formative assessment report;
- specify the consequences of failure to meet the expectations described in the Plan; and
- Describe supports that PVPA will facilitate or provide to help the educator to achieve the desired improvement. By way of example, these may include:
 - Periodic meetings with a teacher coach;
 - Additional formative observations with feedback;
 - Co-teaching with a teacher coach or an exemplary teacher;
 - Professional development (internal and/or external);
 - Release time for the educator to observe exemplary teachers in the field.

d. The evaluator shall provide a final, approved Plan to the educator by no later than October 15, except in the case of an Improvement Plan, which shall be provided as soon as reasonably **possible** ~~possibly~~ if later than October 15. Educators shall sign the plan to confirm receipt ~~of~~, but not necessarily agreement with, the Plan. Educators may provide a written response which will be attached to and retained with the Plan.

Step 3: Plan Implementation

When completed: Through Fall and Spring semesters, and Paideia

Educators complete the action steps in their Plan. Educators and evaluators collect evidence of work performance in the form of artifacts, student survey feedback, and evaluator observations/feedback.

Step 4: Formative Assessment

When completed: January (for one (1) year Plan) or May (two (2) year Plan).

Formative assessment may take place earlier or more frequently as the evaluator deems appropriate.

a. The evaluator shall schedule a mutually convenient meeting no later than January 31 or May 31 as appropriate with the educator at which the evaluator and educator shall review evidence and discuss the educator's performance to date on their Plan. The evaluator shall have available feedback notes relating to the educator's performance on all four standards and the educator shall have available at least four (4) artifacts of professional practice that collectively provide evidence of the educator's performance on each of the four standards and progress on their student learning and professional practice goals.

b. After the conference, the evaluator shall provide a written Mid-cycle Formative Assessment Report, which provides ratings on each standard, along with feedback for improvement. The educator shall sign the report to confirm receipt, though not necessarily agreement. The educator has the right to attach a written response, which shall be maintained with the report.

c. Based on the Formative Assessment, the evaluator may modify the activities in the educator's Plan. If an educator's performance has shown a significant decline since the last summative evaluation, the evaluator may change the plan type to a Directed Growth or Improvement Plan. Mid-cycle Formative Assessment Report ratings default to the educator's prior summative rating unless significant evidence demonstrates otherwise.

Step 5: Summative Assessment

When completed: At the end of the evaluation cycle, but no later than May 30 for any educator whose overall summative rating is less than proficient or, otherwise, June 15.

a. The evaluator shall schedule a mutually agreeable meeting time at which the evaluator and educator shall review evaluator feedback notes for all four standards and a minimum of four (4) artifacts of professional practice provided by the educator that are different from those provided for the mid-cycle formative assessment, that collectively provide evidence for each of the four standards.

b. After the conference, the evaluator shall give the educator a written End-of-cycle Summative Evaluation Report using the form attached as part of Appendix G. The educator shall sign the report to confirm receipt, though not necessarily agreement. The educator has the right to submit a written response, which shall be attached to and maintained with the End-of-cycle Summative Evaluation Report.

c. Only failure to make substantial progress toward a rating of Proficient by the end an Improvement Plan is grounds for termination for an educator who has attained just cause protection under Article 19, Discipline. PVPA shall notify an educator (with concurrent notice to the Union) by no later than June 1 of its decision to terminate.

d. Violations of this article are subject to the grievance and arbitration process. In evaluating such cases, the arbitrator shall determine whether there was substantial compliance with the totality of the evaluation process.

e. There are no numbers or percentages that dictate ratings on Standards, the assessment of educator goal attainment, or the overall Summative Performance Rating for an individual educator. Rather than adopt a more mechanistic, one-size-fits all approach to supervision and evaluation, the evaluator should look for trends and patterns in practice across multiple types of evidence and apply their professional judgment based on this evidence when evaluating practice.

05. Evidence

Evaluator ratings shall be based on two categories of relevant evidence, including:

(a) Observations and artifacts;

(b) Other evidence relating to standards including, but not limited to, feedback from students, evidence of fulfillment of professional responsibility and evidence of family engagement. PVPA may implement a survey to collect student feedback on educators. PVPA will share the list of questions with all educators for whom a survey will be completed in advance of implementing said survey with students. Educators may also create and implement their own methods for collecting student feedback and submit resulting data as evidence for their evaluation.

06. The timeline for completion of the steps of the evaluation cycle may be extended to account for unexpected absences from work when a step in the process is due to be completed.

07. Educators have the right to be accompanied by a union representative or bargaining unit member of their choice at any evaluation-related meeting, which the educator reasonably believes may lead to an adverse employment action, provided it does not unduly delay the meeting.

9. Article 18, Performance Evaluation (Support StaffNON-PROFESSIONAL EDUCATORS)

01. This Article shall apply to all employees not subject to Article 17, Performance Evaluation (~~Educators~~~~Classroom Teachers~~).

02. For “~~educational staff~~” (~~professional educators who are not classroom teachers~~), PVPA shall use the appropriate DESE rubric as an evaluation tool. ~~Educational staff includes: School Psychologist, Mental Health Team Leaders, School Counselor, Nurse, Library Media Specialist, Speech & language Pathologists / Assistants, English Language Education Coordinator, and Reading Specialist.~~

03. For “~~support staff~~” (~~non-professional educators, or those employees whose positions would, if employed in a non-charter public school, not be required to hold a DESE-issued license~~), PVPA shall develop an evaluation tool for each job title based on the requirements of the job description. ~~Non-Professional Educators include: Theater Technician, Paraprofessional, Therapeutic Paraprofessionals, Instructional Support Professionals, and Substitute Teachers.~~ Employees shall have an opportunity to give input into the tool that will be used to evaluate them.

a. Performance Rating: One of the following ratings given by the evaluator to the Employee on each performance standard and on overall performance at the end of the evaluation cycle:

1. **Exemplary**: Performance consistently and significantly exceeds requirements.
2. **Proficient**: Performance fully and consistently meets requirements.
3. **Needs Improvement**: Performance is below requirements, and improvement is necessary and expected.
4. **Unsatisfactory**: Performance has not significantly improved following an overall rating of “Needs Improvement” or is consistently below requirements and considered inadequate or both.

04 03. Employees shall meet with their evaluator **bi-annually, at minimum, to develop professional goals and evaluate their performance based on the applicable evaluation tool** ~~using the appropriate evaluation tool and to develop professional goals for the coming year.~~ The purpose of the performance evaluation is to provide constructive feedback, to reflect, and to review the employee’s progress on their goals since the last evaluation. ~~Evaluations shall be completed by the end of the school year.~~

- a. **The first bi-annual meeting shall take place no later than October 15.**
- b. **The second bi-annual meeting shall take place no later than May 31 for employees receiving an overall rating of less than Proficient and, otherwise, June 15.**
- c. **Following the first meeting, the evaluator shall create a written statement of the employee’s professional goals, and provide it to the employee. Following the second meeting, the evaluator shall complete a written evaluation, using the applicable evaluation tool, and provide it to the employee. The Employee shall sign the report to confirm receipt of, but not necessarily agreement with, the Report.**

05 04. Performance Remediation

If an employee is having performance issues, which the employee has been unable to satisfactorily address after receiving constructive feedback from the employee’s evaluator, PVPA shall use the following procedure.

- a. The evaluator will meet with the employee to discuss the performance problems and give the employee an opportunity to respond.
- b. The evaluator shall provide the employee with a written remediation plan that includes:
 - i. A description of the performance issue(s);
 1. Any specific action steps the employee will be expected to take;
 2. The way in which improvement will be measured;
 3. A reasonable timeframe for completing any actions steps or meeting specific performance standards;

4. Any training, resources or other support that will be provided by PVPA; vi. At least one mid-cycle meeting; and
5. What will happen if the employee does not successfully complete the Plan.

c. Employees shall be required to sign the remediation plan to confirm receipt, though not necessarily agreement. Employees have the right to submit a written response when given a remediation plan, a copy of which will be retained with the plan.

d. The evaluator and employee shall meet at least once mid-way through the Plan, and more often at the request of either party, to review the employee's progress. The evaluator shall advise the employee during such review(s) if the employee's progress appears insufficient, explain the basis for any concerns, and provide the employee with additional guidance and assistance to improve the employee's progress.

e. At the end of the time frame specified in the Plan, the evaluator and employee will meet to review the employee's performance. If the employee has not satisfactorily completed the Plan, the evaluator shall discuss any concerns with the employee and give the employee an opportunity to respond. The Plan may be revised and extended.

f. The duration of an Improvement Plan may be extended to account for unexpected absences of the educator or the evaluator.

g. Employees have the right to be accompanied by a union representative or other PVPA colleague of their choice during any meeting with their evaluator or with the administration described in this paragraph .04.

06. Only failure to make substantial progress toward a rating of Proficient by the end a Remediation / Improvement Plan is grounds for termination for an educator who has attained just cause protection under Article 19, Discipline. PVPA shall notify an Employee (with concurrent notice to the Union) by no later than June 1 of its decision to terminate.

10. **Article 20, Paid Time Off.** The parties agree to amend/clarify Article 20 as follows:

- a. Delete references to "contracted" hours/time in paragraphs .01 and .02.
- b. Clarify paragraph .04 by adding a sentence that reads, "PTO may not be used as vacation or for other employment."

11. **Article 21, Bereavement Leave.** The parties agree to amend Article 21 as follows:

- .01 In the event of a death of a **"family member"** ~~or friend in the immediate family~~, employees who are eligible for PVPA benefits will be entitled to a ~~two~~ week paid bereavement leave **per death as detailed below**. Employees must notify their supervisor and submit a written request for leave to the ~~Executive-Director~~ **school leader**.

.02. ~~“Immediate Family Member”~~ shall mean:

- a. Parents, children, spouses, domestic partners and siblings, for which employees shall be eligible for ten (10) days of paid bereavement leave.
- b. For others permanently residing in the employee’s household, grandchildren, grandparents, aunts, uncles, nieces and nephews the employee shall be eligible for five (5) days of paid bereavement leave.
- c. Employees may also request additional paid bereavement leave from the school leader or designee, which may be granted in the school leader’s sole discretion and shall not be subject to the grievance process. Such requests, however, will not be unreasonably denied. If such a request is not approved, ~~purposes of such leave is defined as parents, children, spouses, domestic partners and siblings only. In all other cases, employees must use sick/personal PTO days if they plan to be away from school.~~
- d. For the purposes of this article, the relations described in paragraphs (a) and (b) shall include step and half relations and in-laws (inclusive of those relations of domestic partners).

.03 Bereavement leave is meant solely for the grieving of the employee’s loss and events intended to remember the deceased. It may not be taken prior to the death or used for addressing the affairs of the deceased, e.g., legal, financial. Employees may request to use PTO for these purposes.

12. **Article 27, PFML.** The parties agree to clarify Article 27 as follows:

- .01 Eligible employees shall be entitled to paid leave under the Mass Paid Family Medical Leave law (“PFML”) ~~beginning January 2021~~. In some cases, the amount of leave available to eligible employees may exceed the available leave under federal law.
- .02 During a leave taken pursuant to PFML, employees will be entitled to continuation of insurance benefits and shall be entitled to reinstatement to the position held in accordance with the PFML, subject to the provisions of Article 33, Layoff/Recall. **Appendix H provides a summary of the PFML for informational purposes only. Alleged violations of the PFML are not subject to the grievance and arbitration procedures outlined in Article 11.**

~~Beginning in October 2019~~, PVPA will deduct and remit to the state PFML fund a percentage of each employee’s gross pay as allowed by state law (currently .63% ~~.378%~~). This amount may increase or decrease as determined by the state from time-to-time and PVPA will adjust the deduction

and remittal accordingly. **PVPA will communicate any changes to employees' PFML contributions in writing.**

13. **Article 29, Health and Safety.** The parties agree to clarify Article 29 by:

- a. By deleting “and investigating and remedying unsafe or unhealthy conditions” from the end of paragraph .01.
- b. By adding to the end of paragraph .01, “Management will take reasonable steps to inform bargaining unit members of hazards or conditions that cause or are likely to cause accident, injury or illness, and to remedy or protect employees from such hazards or conditions.”
- c. By inserting a new paragraph .02 that reads, “No bargaining unit member shall be subject to retaliation for filing a report of an unsafe or unhealthy working condition.” The remaining paragraphs will be renumbered accordingly.
- d. By deleting “Restorative Referral or other” from paragraph .04.

14. **Article 30, Substitute Teaching.** The parties agree to amend Article 30 as follows:

- a. Revising paragraph .01(a) to read:

As a first resort, PVPA shall use permanent bargaining unit substitute teachers and per diem substitutes teachers. When no permanent bargaining unit or per diem substitute teacher is available, PVPA may solicit a classroom ~~or apprentice~~ teacher, **specialized instructional support personnel or support staff** to substitute teach. Any **such individual teacher** who substitutes shall be compensated at a rate of an additional thirty dollars (\$30) ~~twenty-five dollars (\$25) per class if the class is in their department and \$15 per class otherwise.~~ ~~Apprentice teachers who substitute teach will receive an additional \$10 per class. Additional compensation for fifteen (15) minutes at the applicable rate will be paid for pre-class prep, correspondence with the absent regular teacher, and other related administrative tasks.~~

- b. Deleting the word “an” from the first sentence of paragraph .02.

15. **Article 31, Vacancies/Hiring.** The parties agree to amend Article 31 as follows:

- a. Inserting at the end of paragraph .01, the following:

Vacancies will be posted for a minimum of seven (7) days. Stipendiary positions associated with specific courses are exempt from the posting requirement. Such stipendiary positions are demarcated in Article 14.

- b. Revising paragraph .03 to read, “**External candidates may be considered at any time; however,** qualified internal applicants shall be offered an interview **before external candidates.**”
- c. Inserting the phrase “and demonstration lessons (if a part of the process)” in the last sentence after the word “interviews.”

16. **Article 41, Expense Reimbursement.** The parties agree to clarify Article 41 as follows:

Employees shall be reimbursed ~~for all reasonable expenses incurred~~ for **all reasonable and** approved, job-related **expenses, including** travel. **Travel will be reimbursed** in accordance with existing practice and procedures. Mileage will be reimbursed at the current IRS rate. **Department leaders may meet with the Business Office to review departmental expenses throughout the course of the year.**

17. **Article 44, Duration.** The parties agree to update Article 44 to reflect a duration of July 1, 2023 through June 30, 2026.

18. **Recognition Program.** The parties agree PVPA may implement an employee recognition program based on years of service.

19. **Housekeeping.** The parties agree to the following housekeeping changes:

- a. Change all references to “Executive Director” to “School Leader.”
- b. Change all references to “Unit A” to the “bargaining unit.”
- c. Correct any grammatical errors, including the capitalization of titles.

This Agreement is subject to ratification by Board of Trustees and the bargaining unit.

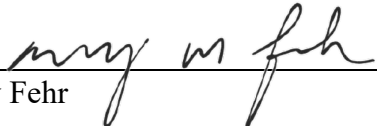
This Agreement has been duly executed by the authorized representatives of the Board and the Union.

PIONEER VALLEY PERFORMING ARTS
CHARTER PUBLIC SCHOOL
BOARD OF TRUSTEES

David Potter, President

Date: _____

UAW, Local 2322



Amy Fehr

10/11/2023

Date

APPENDIX A

SALARY MATRIX – FY '24 (July 1, 2023)

Step	BA	MA
1	\$ 42,000	\$ 44,100
2	\$ 43,260	\$ 45,423
3	\$ 44,558	\$ 46,786
4	\$ 45,895	\$ 48,189
5	\$ 47,271	\$ 49,635
6	\$ 48,690	\$ 51,124
7	\$ 50,150	\$ 52,658
8	\$ 51,655	\$ 54,237
9	\$ 53,204	\$ 55,865
10	\$ 54,800	\$ 57,540
11	\$ 56,444	\$ 59,267
12	\$ 58,138	\$ 61,045
13	\$ 59,882	\$ 62,876
14	\$ 61,678	\$ 64,762
15	\$ 63,529	\$ 66,705

SALARY MATRIX – FY '25 (July 1, 2024)

Step	BA	MA
1	\$ 42,420	\$ 44,541
2	\$ 43,693	\$ 45,877
3	\$ 45,004	\$ 47,254
4	\$ 46,354	\$ 48,671
5	\$ 47,744	\$ 50,131
6	\$ 49,177	\$ 51,635
7	\$ 50,652	\$ 53,185
8	\$ 52,172	\$ 54,779
9	\$ 53,736	\$ 56,424
10	\$ 55,348	\$ 58,115
11	\$ 57,008	\$ 59,860
12	\$ 58,719	\$ 61,655
13	\$ 60,481	\$ 63,505
14	\$ 62,295	\$ 65,410
15	\$ 64,164	\$ 67,372

SALARY MATRIX – FY '26 (July 1, 2025)

Step	BA	MA
1	\$ 43,268	\$ 45,432
2	\$ 44,567	\$ 46,795
3	\$ 45,904	\$ 48,199
4	\$ 47,281	\$ 49,644
5	\$ 48,699	\$ 51,134
6	\$ 50,161	\$ 52,668
7	\$ 51,665	\$ 54,249
8	\$ 53,215	\$ 55,875
9	\$ 54,811	\$ 57,552
10	\$ 56,455	\$ 59,277
11	\$ 58,148	\$ 61,057
12	\$ 59,893	\$ 62,888
13	\$ 61,691	\$ 64,775
14	\$ 63,541	\$ 66,718
15	\$ 65,447	\$ 68,719

APPENDIX B

STARTING RATES FOR NON-MATRIX POSITIONS:

Position	2023-2024	2024-2025	2025-2026
Speech & Language Pathologist Assistant	\$19.95/hr.	\$20.55/hr	\$21.16/hr
Paraprofessional	\$17.85/hr.	\$18.39/hr	\$18.94/hr
Substitute Teacher	\$15.75/hr.	\$16.22/hr	\$16.71/hr
Paraprofessional - Therapeutic	\$17.85/hr.	\$18.39/hr	\$18.94/hr
Instructional Support Professional	\$22.60/hr.	\$23.27/hr	\$23.97/hr
ELL Coordinator	\$63,000/year	\$64,890/year	\$66,836.70/year
Nurse	\$63,000 - \$71,400/year	\$64,890 - \$73,542/year	\$66,836 - \$75,748.26/year