



Pioneer Valley Performing Arts Charter Public School

Board of Trustee Meeting

October 2025

Published on October 10, 2025 at 2:23 PM EDT

Date and Time

Tuesday October 14, 2025 at 6:00 PM EDT

Location

15 Mulligan Drive, South Hadley 01075
Library Room

Agenda

	Purpose	Presenter	Time
I. Opening Items			6:00 PM
A. Record Attendance		LATRINA DENSON	1 m
B. Call the Meeting to Order		LATRINA DENSON	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. Approve Minutes	Approve Minutes	LATRINA DENSON	10 m

	Purpose	Presenter	Time
--	---------	-----------	------

Please read minutes and prepare concerns or questions prior to the meeting

Vote on Minutes: July 27, 2025

Approve minutes for Board of Trustee Retreat 2025: Sunday, July 27, 2025 on July 27, 2025

E.	Approval of Minutes	Approve Minutes	LATRINA DENSON	5 m
-----------	---------------------	-----------------	----------------	-----

To amend the following minutes to include the executive sessions minutes for:
March 4, 2025

Approve minutes for Executive Session Meeting For Board of Trustee Members on March 4, 2025

F.	Approval of Minutes	Approve Minutes	LATRINA DENSON	5 m
-----------	---------------------	-----------------	----------------	-----

To amend March 11, 2025 to include the attached letters for Alex Solis, Trish Hede, and executive session minutes.

G.	Approval of Minutes	Approve Minutes	LATRINA DENSON	5 m
-----------	---------------------	-----------------	----------------	-----

To amend the following minutes to include the executive sessions minutes for:
May 13, 2025

II.	Public Comment			6:28 PM
------------	-----------------------	--	--	----------------

A.	Brief comments and/or questions welcomed.	Discuss	LATRINA DENSON	15 m
-----------	---	---------	----------------	------

Public Comment is a time to for us to hear directly from the community. We genuinely value every opinion, as your feedback is crucial to our work as we provide service and support to PVPA students, families, and staff.

Please note that the Board generally does not respond directly during Public Comment to ensure that we give full consideration to each issue before formulating an official response.

	Purpose	Presenter	Time
III. Head of School Report			6:43 PM
A. Brent's Report	Discuss	Brent Nielsen	15 m
<ul style="list-style-type: none"> • Update on the following: <ul style="list-style-type: none"> ◦ Opening of School ◦ Strategic Planning Committee 			
B. Title IX Policy Approval	Vote	Brent Nielsen	15 m
The board of trustee will vote on the new Title IX Policy.			
C. Administration of Medications Policy for 2025-2027	Vote	Brent Nielsen	5 m
IV. Board Committee Reports			7:18 PM
A. Finance Committee	Vote	Neil Hede and Marcy Conner	10 m
FY 25 Audit Report			
B. Governance Committee	Discuss	Azizah Yasin	15 m
Welcome, Our New Members!			
V. President's Business			7:43 PM
A. Retreat with Julia Bowen, November 18, 2025	Discuss	LATRINA DENSON	10 m
Retreat with Julia Bowen (4 hours), November 18th 4pm-8pm Library Room (In-person ONLY) Dinner Provided			
B. Charter School Renewal Meeting with DESE	FYI	LATRINA DENSON	5 m
C. Confirming meeting attendance	Discuss	LATRINA DENSON	5 m
D. Committee Recommended Assignments	Discuss	LATRINA DENSON	15 m
<ul style="list-style-type: none"> • Finance Committee: Nei Hede (Chair), Thomas Roy 			

	Purpose	Presenter	Time
	<ul style="list-style-type: none">• Governance Committee: Azizah Yasin (Chair), Grace Bannasch, Ann Dargie• Friends of PVPA Liaison: Emily Whitebear• Head of School Support and Evaluation Committee: Latrina Denson, Azizah Yasin Matt Schmidt• Union Negotiation: Latrina Denson, Azizah Yasin• Infrastructure and Facilities		
VI. Closing Items			8:18 PM
A. Adjourn Meeting		Vote	1 m

Coversheet

Approve Minutes

Section: I. Opening Items
Item: D. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Board of Trustee Retreat 2025: Sunday, July 27, 2025 on July 27, 2025

DRAFT



Pioneer Valley Performing Arts Charter Public School

Minutes

Board of Trustee Retreat 2025: Sunday, July 27, 2025

Date and Time

Sunday July 27, 2025 at 8:30 AM

Location

Betty Shabazz Cultural Center
2 Dunlap Place
South Hadley, Massachusetts 01075

Welcome/ Breakfast will start at 8:30am

Trustees Present

Azizah Yasin, LATRINA DENSON, Neil Hede

Trustees Absent

Grace Bannasch, Sasha Viands

Ex Officio Members Present

Brent Nielsen, Marcy Conner

Non Voting Members Present

Brent Nielsen, Marcy Conner

I. Opening Items

A. Welcome/ Breakfast

B. Call the Meeting to Order

LATRINA DENSON called a meeting to order on Sunday Jul 27, 2025 at 9:06 AM.

C. Record Attendance

D. Read the Mission Statement

Read by Azizah Yasin.

E. Approval of Minutes

Neil Hede made a motion to approve the minutes from Board of Trustee Meeting June 2025 on 06-10-25.

Azizah Yasin seconded the motion.

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

Roll Call

Neil Hede	Aye
Sasha Viands	Absent
LATRINA DENSON	Aye
Grace Bannasch	Absent
Azizah Yasin	Aye

F. Minutes from March 11th - letter needed to be summarized per AGO. Motion to approve minutes from March 11, 2024 with amendments: Azizah Seconded by Neil. Approve unanimously.

G. Approval of Minutes

Azizah Yasin made a motion to approve the minutes from Special Board Meeting on 06-24-25.

Neil Hede seconded the motion.

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

Roll Call

Sasha Viands	Absent
Azizah Yasin	Aye
Neil Hede	Aye
Grace Bannasch	Absent
LATRINA DENSON	Aye

II. Head of School Report

A. Approval of the Charter Renewal Application

Azizah Yasin made a motion to authorize Brent Nielsen to submit the application for charter renewal.

Neil Hede seconded the motion.

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

Roll Call

Sasha Viands	Absent
Neil Hede	Aye
LATRINA DENSON	Aye
Azizah Yasin	Aye
Grace Bannasch	Absent

B. Additional Updates

Student Opportunity Act plan - a few amendments needed prior to submission of annual report. Due On August 1st. Annual Report also due August 1st. Details the items/programs that were updated this year.

New Department

New Region

Transportation - 16 buses, offer to all students - survey approx 295 responses. Possible new design of the parking lots and traffic flow for the future.

Data anomalies - Front Line to PS - SPED numbers incorrect. 22% to 15% puts is below required - required further explanation. October 1 numbers. Low income 23-24 was 44% down to 38%. Free lunch for everyone has changed the process - parents no longer filling out application - now direct certification and supplemental process. Misses those that fall between state services and being low income. Should be able to correct the issues. Also issue with ELL population - below the numbers of where we should be compared to S Hadley, Holyoke and Springfield. ELL is based on a test to qualify or comes to PVPA already qualified. We have focused on recruiting. Population is pretty balanced.

Charter renewal - Week Sept 8th site visit - more happening on line. Focus groups - Board, Staff and parents along with Administration.

Professional development schedule - Emily, Alyson & Loris have been working hard on putting this together for next year. Focus for the year will be classroom management/disruptive behavior.

Attendance and achievement on MCAS. Bolster math instruction. Part of culture has been that you could still get by without attending because of standards based grading.

Hoping transportation helps with attendance. Students considered chronically absent but has all A's - courses need to adjust for attendance. Trends in staff attendance as well that need to be addressed.

III. Election of Officers

A. Election of Officers 2025-2026

Azizah Yasin made a motion to elect slate of officers for 2025-2026 Latriona President, Azizah Vice President and Neil Hede Treasurer.

Neil Hede seconded the motion.

A few member have left for personal reasons. Need to be on board for at least one year before a committee lead assignment. Azizah did reach out to Sasha and Grace and discussed options for positions. No clerk. Looking for options for clerk - recording meetings.

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

Roll Call

LATRINA DENSON Aye

Neil Hede Aye

Sasha Viands Absent

Grace Bannasch Absent

Azizah Yasin Aye

IV. Retreat Topics and Activities

A. Team Builders/ Ice-breaker

MS or HS - favorite teacher or someone who inspired you.

Develop BOT Spotify play list.

B. Review Trustee Expectations

What does it mean to be a trustee?

Working in the best interest of the school

Collaborating with HOS

Role models

Spokesperson

Keepers of the process

What we are not:

Jury or court

Investigators or micro managers of the school

Experts

Norms - need to add - when on Zoom you must have your camera on and your focus needs to be on the meeting and not your surroundings/background activities. In person as norm - exceptions approved by Chair. To keep the integrity of the Board.

Remote attendance etiquette - be there in person - arrange for adequate private space with internet connection.

Conflict of Interest Law and Open Meeting Law.

Develop tool for recording required trainings/information.

C. Develop Trustee Goals for 2025-2026

Continue to grow the Board.

PVPA engagement and participation - calendar - representation at each event. Meet and greet times at PVPA - Brent to provide some windows for opportunities.

BOT spotlight with news letter/social media. Board on track - bio.

Schedules - annual agenda items - provides continuity.

Develop Strategic Planning Committee - ASAP - whole year to work on aligning: SAP, Accountability plan and SOA plan.

Communication transparency.

D. Break for lunch/snack

E. Wrap up additional retreat discussion, reflection, and closing exercise

V. Executive Session

A. "Executive session pursuant to G.L. c. 30A, section 21(a)(7)

LATRINA DENSON made a motion to go into executive session pursuant to GLc30A section 21 (a)(7) to review executive session minutes for Jan 14, Mar 4, mar 11, march 26 & May 16. Will return to open session.

Neil Hede seconded the motion.

Brent is invited to remain for first part then will be dismissed.

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

Roll Call

Neil Hede	Aye
Sasha Viands	Absent
Azizah Yasin	Aye
LATRINA DENSON	Aye
Grace Bannasch	Absent

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 1:30 PM.

Respectfully Submitted,
Azizah Yasin

Coversheet

Approval of Minutes

Section: I. Opening Items
Item: E. Approval of Minutes
Purpose: Approve Minutes
Submitted by:

Related Material:

Minutes for Executive Session Meeting For Board of Trustee Members on March 4, 2025
PVPA Board of Trustees Exec. Session 3 4 25 Minutes (1).pdf

DRAFT



Pioneer Valley Performing Arts Charter Public School

Minutes

Executive Session Meeting For Board of Trustee Members

Date and Time

Tuesday March 4, 2025 at 6:30 PM

Location

On zoom at:

<https://us02web.zoom.us/j/89595054322?pwd=bvln0kc5GNXBH7kWJuo1FEHaf292xm.1>

Trustees Present

Azizah Yasin (remote), Craig Santos (remote), Kiara Badillo (remote), LATRINA DENSON (remote), Neil Hede (remote), Sasha Viands (remote), Vanessa Ford (remote)

Trustees Absent

David Cavallin, Grace Bannasch, Tim Cable

Guests Present

Marcy Conner (remote)

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

LATRINA DENSON called a meeting of Pioneer Valley Performing Arts Charter Public School to order on Tuesday Mar 4, 2025 at 6:38 PM.

C.

Approve Minutes

II. Executive Session under G.L.c.30, section21(a)(2)

A. Executive session under G.L. c. 30, section 21(a)(2)

Kiara Badillo made a motion to Going into executive session and to not return to public session.

Neil Hede seconded the motion.

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

Roll Call

Vanessa Ford	Aye
Grace Bannasch	Absent
Kiara Badillo	Aye
LATRINA DENSON	Aye
Azizah Yasin	Aye
Craig Santos	Aye
Neil Hede	Aye
David Cavallin	Absent
Tim Cable	Absent
Sasha Viands	Aye

III. 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 6:42 PM.

Respectfully Submitted,
LATRINA DENSON

PVPA Board of Trustees

Executive Session at PVPA

Tuesday, March 4, 2025 at 6:04pm

Trustees present and alone: President Latrina Denson, Azizah Yasin, Kiara Badillo, Sasha Viands, Craig Santos, Neil Hede, Vanessa Ford

Trustees absent: Grace Bannasch, David Cavallin, Grace Bannasch and Tim Cable

Administration invited and present: Marleen Conner

Latrina called meeting to order a 6:38pm

Kiara made a motion to go into Executive Session and stated that we are meeting in executive session for Purpose G.L. c. 30A, §§ 21A

Neil 2nd that motion

Vote to enter into Executive Session and not return to public session:

Yes: Latrina Denson, Azizah Yasin, Kiara Badillo, Sasha Viands, Craig Santos, Neil Hede, Vanessa Ford

Latrina moved to accept the minutes from 1/27/25 executive session and that the board will retain the minutes and review that in the future.

Azizah made a motion to approve the minutes with amendments

Kiara 2nd that motion

Approved: Latrina Denson, Azizah Yasin, Kiara Badillo, Sasha Viands, Craig Santos, Neil Hede, Vanessa Ford

Latrina shared that the board is in session to discuss the negotiations for the head of school. Azizah and Latrina met with Brent after meeting with the attorney. Latrina presented a dashboard to look at the alignment of PVPA with other MA Charter Schools, particularly head of school salary ranges and PVPA current salary compared to others.

The board discussed presenting the head of school with an offer letter to say we would like to extend the contract. This will be followed by contract negotiation. Members requested past head of school evaluations, and Latrina agreed to email all supporting

last 2 years of documents for the board to review then meet in executive session after our next scheduled meeting on the 11th.

Vanessa made a motion that Latrina will send documents to review then on the 11th we will vote on renewing the letter of intent and what the letter will state.

Azizah 2nd that motion

Members voted:

Latrina Denson yes

Azizah Yasin yes

Kiara Badillo yes

Sasha Viands yes

Craig Santos yes

Neil Hede yes

Vanessa Ford yes

Meeting was adjourned at 7:32pm

Coversheet

Approval of Minutes

Section:	I. Opening Items
Item:	F. Approval of Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Executive Session MARCH 11, 2025.docx.pdf Board_Speech_3_11_25.pdf 2025_03_11_board_meeting_minutes (3).pdf Board_Letter_3-11-25.pdf

PVPA Executive Session March 11, 2025

It was called that we go into Executive Session at 6:50pm by Latrina Denson

Trustees present at the meeting

Azizah Yasin (in-person)
Craig Santos (remote and alone)
Kiara Badillo (in-person)
Latrina Denson (in-person)
Neil Hede (in-person)
Sasha Viands (remote)
Vanessa Ford (remote and alone)

Purpose of Meeting was restated by Latrina Denson

- “Executive session under G.L. c. 30A, section 21(a)(3) to discuss strategy with respect to collective bargaining (collective bargaining with UAW, Local 2322) 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
- **Latrina Denson** - At the last executive session, I agreed to send head of school evaluation documents from the last two years for your review and then on the 11th we will vote on whether or not to give the head of school a letter of intent about renewing his employment contract, as well as what the letter will state. I will then seek review of the letter by legal counsel before sending the letter to the head of school.
- **Neil Hede** - We need to support Brent. He is managing a whole school – he is responsible for the students, parents, staff. We are managing the head of school, and he needs more support. We must communicate expectations and provide opportunities for training and networking with his colleagues. We should also provide check-ins throughout the year, not only at the end of the year or end of term. This should not be adversarial; we are here to support him and want him to be successful. We, as a board, have fallen short in not having the intermittent checks and balances. He needs to hear from us and needs our feedback.
- **Latrina Denson** - I agree, we haven’t supported him the way we should, and he’s out here on his own. We should also look at ways to support his mental wellness as a leader and ask about the support that is provided. The head of the school and the evaluation committee, and the board have to provide more support and accountability.
- **Marcy Conner** - There is EAP available
- **Neil Hede** - When you are a boss, you have to have a poker face, slow to react (smiling, laughing), not realizing outwardly how he is presenting and perceived
- **Kiara Badillo** - He can show compassion more – before moving into the business meeting of the agenda, he shared from the heart that it is a tough time, difficult what we went through, but I need to go through this. This sets a tone that he is understanding.

- **Neil Hede** - Everything seen about his leadership there is not enough to say he should not have a contract extended. Letting someone go is a serious act. I think that we should renew but hold accountable with support on our part. There are students and parents who are hostile, but there is also probably an equal number who are happy here.

It was moved by Neil Hede that the board of trustees accept the letter of intent to renew Brent Nielsen's contract.

It was second by Azizah Yasin

Azizah Yasin- yes

Craig Santos - yes

Kiara Badillo - yes

Latrina Denson- yes

Neil Hede - yes

Vanessa Ford remote, yes

Saha Viands - no

The board VOTED to pass the motion

Meeting adjourned at 7:04pm

Hello, my name is Alex Solis, I am in eleventh grade with a concentration in Visual Arts and Technical Theater.

I am sure I speak for all of us here when I say that I love PVPA. I love what it stands for, I love the people here, and I hope that it endures well into the future.

But life is not an easy path, and sometimes we need to make hard decisions. Brent Nielsen has shown time and time again that he *does not* represent the PVPA community. He refuses feedback, ignores the community, divides the students, and refuses to take accountability.

Brent should not continue to be our Head of School if he does not listen to the community. About a year ago, Brent told the community about his plan to remove Paideia. Many people were upset about his decision, but even more people were upset about the way that he made his decision and how he communicated it.

Initially, Brent only told staff about his plan to remove Paideia, so news of it traveled through rumors instead of official channels. This made it hard for people to understand what was really happening, and made it hard for them to voice their concerns.

When the community did voice their concerns, Brent got defensive. He belittled myself, other students and their families when we expressed our concerns. I remember his angry outburst during a board meeting when students criticized his swift action and his disconnection from the PVPA community.

Brent said that the plan had been in the works for many years. That means that ever since Brent was made the interim Head of School, he has consistently avoided having a dialogue with the community about this important decision.

Brent should not continue to be our Head of School if he does not value or respect its students and families. When confronted earlier this school year with complaints that included allegations of sexual harassment, he chose not to initiate Title IX proceedings as protocol required. Instead, he chose to investigate the incident on his own.

To do so, he decided to interview the students. In at least one of these interviews, he questioned the student with no notice or consent from the parents and with no support available to the student. An interview like this is completely unacceptable, especially from someone meant to represent the PVPA community.

From his personal investigation, he concluded that there was no need for Title IX proceedings. This is against protocol. The PVPA "Grievance Process for Title IX

Complaints” states that the Title IX coordinator may dismiss complaints, but Brent is not the Title IX coordinator. He is the Title IX appeals coordinator.

Most importantly, students still do not feel safe. On Friday, December 6th, Brent and Veronica came into a class that I was assisting and announced that the teacher would be returning on Monday. The reaction from the students was strong and immediate. Students expressed many concerns over the teacher returning. They expressed fear for their safety and disbelief that their first-hand experiences were being ignored. One student in the class left the room in tears. Despite this, Brent refuses to take further action and ignores the concerns of students.

Brent also acted with disrespect towards parents. On the Monday that the teacher was to return, parents came to the school wishing to speak with Brent. They were kept waiting for 2 hours before they were told that neither Brent nor Emily would have any time to speak with them at all that day.

During their final meeting, Brent required that the parents provide a list of who would be at the meeting. He then proceeded to have an angry outburst, stated that *he* was in charge of the meeting and stormed out. This is unacceptable behavior for anyone, but especially someone with the responsibilities of the Head of School.

Brent should not continue to be our Head of School if he refuses to take accountability for his actions. Brent has historically been uncooperative with the Head of School Support and Evaluation Committee. But now, there are fewer Committee meetings to hold him accountable. By this time last year, there had been 4 Head of School Support and Evaluation Committee meetings. This year, there has been one. We simply cannot have a Head of School that refuses to take accountability.

The Strategic Action Plan sets goals to *“Improve transparency and increase the use of inclusive, collaborative decision-making”* and to *“Cultivate and maintain our leadership position in the community as a faithful adherent to, and innovator of, best practices.”* Brent has acted against those goals by ignoring the community, not respecting students or their families, and refusing to take accountability.

Brent has shown that he should not continue to be the Head of School. He has consistently fought against the community instead of for it, and shifted blame instead of taking responsibility.

During the executive session today, please consider Brent’s past actions very carefully. Ask yourself if these are the actions of a representative of the PVPA community. Ask yourself what you want PVPA to be known for. And please remember: you have the power to define PVPA’s future.

The whole school is relying on you to make the right choice.
Please do not let us down.

Thank you.

APPROVED



Pioneer Valley Performing Arts Charter Public School

Minutes

Board of Trustee Meeting March 2025

Date and Time

Tuesday March 11, 2025 at 6:00 PM

Location

[15 Mulligan Drive](#)

[South Hadley, MA 01075](#)

or [zoom link](#)

Trustees Present

Azizah Yasin, Craig Santos (remote), David Cavallin, Kiara Badillo, LATRINA DENSON, Neil Hede, Sasha Viands (remote), Vanessa Ford (remote)

Trustees Absent

Grace Bannasch, Tim Cable

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

LATRINA DENSON called a meeting of the board of trustees of Pioneer Valley Performing Arts Charter Public School to order on Tuesday Mar 11, 2025 at 6:04 PM.

C. Read the Mission Statement

Azizah read the mission statement

D. D. Approve Minutes

Azizah Yasin made a motion to approve the minutes from 2.11.25 Board of Trustee Meeting February 2025 on 02-11-25.

Kiara Badillo seconded the motion.

Edits were agreed upon to be made.

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

Roll Call

Tim Cable	Absent
Grace Bannasch	Absent
LATRINA DENSON	Aye
Vanessa Ford	Aye
Sasha Viands	Abstain
Craig Santos	Aye
Azizah Yasin	Aye
David Cavallin	Abstain
Neil Hede	Aye
Kiara Badillo	Aye

II. Public Comments

A. Public Comment

A time period of 15 minutes for public comment was opened with each individual being given 1 minute each to make a public comment.

Public Comment

Pres of the Board and presiding officer Latrina Denson shared that Public Comment is offered as a courtesy, not a DESE requirement; however, your voices are important to PVPA.

She also expressed that it will be important for us to role model what it means to communicate and set an example for our children who are present.

This pertains to OML, the board will not use public comment as an opportunity to engage in a conversation, but to listen to everyone.

Ask the board, please be mindful of this.

I would also like to acknowledge that all board members received letters from the public sent to the board via email.

Zoom Public Speakers

- Trish Hede – shared that she sent letter to board. Asks letter to be included in the minutes. – The presiding offer acknowledged that the letter was attached to the agenda and would be noted. The letter, which is also attached on the minutes as one of the documents on the agenda and includes the following as summarized.
 - Trish Hede is a parent of a current high school student at PVPA. Her has been involved and a part of PVPA since our older daughter, a '23 PVPA

grad, began school there in the 7th grade in 2018. She sent this letter to share her numerous unprofessional interactions with Brent when he was Interim Head of School, as well as in his current role. Had interactions, situations, & concerns involving both my children, at separate times for completely different reasons. Her family is not immediately affected by the situation that is currently deeply dividing our PVPA community surrounding the allegations against a middle school teacher & Brent's handling of this situation. She attempted to be a part of the search committee for the new Head of School in 2022, but was not chosen, and she still remained engaged in hopes that Brent would possibly feel more secure in his position and uphold the promises. On separate occasions, they had incidents that also involved another administrator who is no longer at PVPA, but Brent was that person's direct supervisor & Brent refused to step in. She also shared her final letter with Brent on the issue. They tell their children they were/are not allowed to speak to anyone in the PVPA administration, especially Brent, ever, under any circumstance, unless they are present due to mistrust of the administration. Feels like on most days, the good days outweigh the bad. She is not in PTO, and she can no longer recommend others attend PVPA. She urged the Board not to rush the agreement or negotiation on Brent's expiring contract as Head of School with no public, measurable accountability, or anything will change, and we will have the same conversations.

- Summit – A student shared that she is reading a letter for a friend in 7th grade who was at the walkout. Summit shared that she stands with her and was frustrated with the current administration not believing her friends and that it was a safe space. The letter shared that it was told to her that throughout the school year, it was reported that the staff purposely sat very close to students while running their hands up and down her thighs repeatedly staring at her chest because he wanted to see the design on her shirt
- Anayra Crespo – 7th-grade student shared in a statement that the teacher would make comments about her tank top, low-cut or tight shirts, and ask if he could see what the shirt said and if she said no would become angry. Anayra discussed the Interviews with students during the investigation and expressed that she was disgusted at the mishandling of the investigation. She also shared that the Head of school said to the class on the day of the staff's return that he (staff member) is human and everyone makes mistakes and shared that the statements were only seen as rumors.
- Alex - who is a PVPA student,- shared that he sent a letter to the board that was attached to the agenda because he was not going to be present. so that the public could review the letter. It is also included as documents on the minutes as requested by the individuals writing the letters. It is also summarized below:
 - Brent Nielsen does not represent the PVPA community. He ignores feedback, avoids open dialogue, and refuses to take accountability for his actions. His past decisions, including handling of complaints, show a lack of

respect for students and families. He should not continue as Head of School if he cannot prioritize the community's needs. Examples shared included his lack of communication regarding the removal of Paideia, and when people were upset about his decision, he did not listen. When the community voiced their concerns, Brent got defensive and belittled them and their families, expressing anger. When confronted with complaints that included allegations of sexual harassment, he chose not to initiate Title IX proceedings as protocol required. Instead, he chose to investigate the incident on his own, didn't meet with parents who were waiting for 2 hours, and asked that during the executive session, the board consider Brent's past actions very carefully

- Maya – A 7th-grade student shared that she and her friend feel unheard by the administration and felt like the students were called liars. She also shared that at the walkout, Brent laughed. This felt hurtful to everyone talking. She also expressed that she doesn't think his contract should be renewed.
- Jules – A junior at another school, appeared virtually and expressed that he was there to support friends at PVPA. Don't know teacher or a lot of kids at school, but has been in situations like this before and felt unsafe and unsupported at school. He shared that kids deserve to feel supported, heard, and believed by the admin at school and educators here should nurture students.
- Maeve – A former student asked to share story anonymously – She shared that at a different school the teacher touched their thigh while helping on schoolwork and said you're my favorite student, and felt like the teacher was too friendly. She felt like the head of school would take the teacher's side and not believe. The student then left that school because the teacher was inappropriate and not believed by head of school
- **In Person**
 - Catherine – student. Sophomore. Shared that she felt that Brent was apathetic and had bitterness towards peers. Also shared that Brent ridiculed them and said they were overthinking it while smiling.
 - Alicia – Read a letter for Tora Ali, a student in 7th grade. These are real experiences. Had a walkout and will protest until our needs are met. The student said they were unsatisfied with how the school has handled it and the school is not doing anything to keep students safe.
 - Eleanor – 7th grade student. Said that they walked out in protest because no longer feel safe and instead was met by smiles and laughter by members of the administration, including Brent.
 - Emily Pfeiffer – yielding time to speaker for others to speak.
 - Chris – A freshman, shared that since 7th grade, a lot of problems have been unaddressed by staff. Staff do not deal with problems. Chris shared that his parents have sent emails to Brent and not been addressed. He also shared that Brent was making fun, laughing in the crowd. Also shared that these are real lives being put at risk. Harm to students will have a permanent effect.

- Kara – 9th grader – Shared that she feels disgusted with Brent and the administrators. At walkout, the student body is listening. Brent was laughing with another administrator. While a 7th grader accounted being assaulted by the teacher and the student (7th grader) felt like it was their fault because how Brent treated them.
- Amelia – Shared the areas where Mike has touched me. Thigh
- Latrina Denson, presiding officer thanked everyone, especially the students and said that the board honors your (Students) voices, know was difficult to do that this

III. Head of School Report

A. General Report and Updates

Brent made opening statements regarding it being a difficult time for everyone at PVPA and that in his role, he needs to give updates on important things.

Please be mindful of upcoming show dates.

He's been working on a multi-step transportation plan a few years ago to amend the charter to decrease the size of the region to access regional reimbursement funds. This will provide every student who wants it with a bus stop within a mile of their home at no cost. Brent and Marcy will be meeting with the Dept of Ed. and Bus Co. to put together that transportation plan that supports students and costs less than current plan.

Lottery opened on February 26th. Application numbers are a bit lower than in past years. PVPA has maintained very good enrollment numbers.

As Pioneer Valley Excellence in Teaching honors teachers, this year, PVPA will recognize dance teacher, Felice Santorelli, Alum and teacher at PVPA for the past 14 years.

Brent submitted document regarding the Charter School application. We are in the 4th year of our current 5 year renewal cycle.

2025-2026 school calendar has been reviewed for DESE requirements and needs to approved by the board.

B. School Calendar 2025-2026

David Cavallin made a motion to Approve the 2025-2026 school year calendar.
Azizah Yasin seconded the motion.
The board **VOTED** unanimously to approve the motion.

Roll Call

LATRINA DENSON	Aye
Neil Hede	Aye
Azizah Yasin	Aye
Grace Bannasch	Absent
Craig Santos	Aye
Sasha Viands	Aye
David Cavallin	Aye
Kiara Badillo	Aye
Vanessa Ford	Aye
Tim Cable	Absent

IV. Internal Stakeholders

A. Staff Report

B. Student Reports

Student board member read an 11th grade student council statement regarding the safety of the students and addressing concerns moving forward.

V. President’s Business

A. President’s Report

Latrina shared that she attended an open meeting law training for charter schools. She will share information with the board and governance committee to make sure we have clarity around rules and making sure we are complying. Especially open meeting law around responding to emails and how to engage as a board together.

We are trying to schedule our board retreat so that we can follow up on the discussions and plans we made at our last retreat. We are all extremely busy and finding a date is challenging but hopefully we can find middle ground on a date.

VI. Board Committees

A. Finance Committee

Marcy gave the finance committee report re:
1. The 5 year financial review from DESE. Overall PVPA is financially healthy.

2. A proposal for a new theater department. Working with "Friends of PVPA" to raise some needed funds.
3. FY26 Capital Budget. The Finance Committee approved the portion to make improvements
4. Vote by DESE to approve charter amendment re: the current bus contract

B. Friends of PVPA Liaison Report

Kiara shared that Friends of PVPA is working on the donation letter for needed upgrades. Kiara and Azizah are working to figure out the relationship of Friends and fundraising.

C. Head of School Evaluation Committee

We are going through the process of head of school self evaluation. Latrina will compile everything to share out.

VII. Governance Committee

A. Recruitment Update

Azizah shared that after the advice of counsel, in an effort to expand the board, governance committee will hold board candidate interviews of all those who have expressed interest in becoming a board member. This will be a public meeting. Each candidate will have 20 minutes to be interviewed using the same questions for each. After this meeting the governance committee will vote to move candidates forward to the full board for the vote.

B. Bylaw Revisions

Azizah shared that there has been extensive work done on DESE recommended revisions. Latrina and Azizah have included language recommendations in line with our newly agreed upon board norms. Our attorney recommended language to qualify a special meeting. We also reviewed and revised our teacher/student voting status based on DESE recommendation. We have included them as Representatives with voices that matter at every meeting.

We have to be careful how we communicate with each other outside of scheduled meetings. The draft presented today is what the governance committee has approved to move the revision of the bylaws as drafted.

Neil stated that open meeting laws were created to ensure transparency, accountability and public participation, not for us to hide stuff. Prevent secrecy and encourage public trust and that is what we need to strive to do.

Azizah Yasin made a motion to approve the bylaws as drafted with 1st paragraph of 2.3b will be removed.

Neil Hede seconded the motion.

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

- 2025_02_11_board_meeting_minutes.pdf
- Board Letter 3-11-25.pdf
- Board Speech 3_11_25.pdf
- Head of School Report to the Board - 3_11_2025.pdf
- 2025-2026 School Calendar - DRAFT.pdf
- PVPA_Bylaws_Revised_Draft_Updated_2.2.2025 (1).docx

Hello, my name is Trish Hede and I am the parent of a current high school student at PVPA. My husband and I have been involved and a part of PVPA since our older daughter, a '23 PVPA grad, began school there in the 7th grade in 2018. I am sending this letter as I am extremely concerned about Brent Nielsen, Head of School, his upcoming contract renewal, and to share my numerous unprofessional interactions with Brent while he was acting in the capacity of Interim Head of School, as well as in his current role. These interactions, situations, & concerns have involved both my children, at separate times for completely different reasons.

My family is not immediately affected by the situation that is currently deeply dividing our PVPA community surrounding the allegations against a middle school teacher & Brent's handling of this situation. But make no mistake— all students, parents, teachers and stakeholders are being affected. After listening to parents talk at public Board Meetings, reading the schools response, and talking with my student and her friends about how they were/are treated by Brent, I realized I could be those parents, feeling powerless, unheard, and echoing some of the same words Brent has said to me personally, dismissively in past interactions, such as, "Well if you don't like it here, go somewhere else!"

I have and do feel very strongly about Brent's inability to function as an effective, unifying Head of School for PVPA. I attempted to be a part of the search committee for the new Head of School in 2022, as I felt my MEd in Education Administration, my past service on executive search committees, and my service on the board of a local non-profit made me uniquely qualified. I unfortunately was not chosen, but I remained a very engaged part of the search and spoke on several occasions about my experiences and why I felt the school should go in a different direction than was ultimately chosen.

I of course accepted that decision and because we believe so strongly in the mission, academic environment, and promise of PVPA, we decided to send our second, current, PVPA student to the school in the 7th grade in 2022. Hopeful that Brent would possibly feel more secure in his position and uphold the promises he made during the search to work more cooperatively with parents and students, not be so combative & dismissive with parental/student issues, and better his communication with families, as all of these had been ongoing problems and concerns of many stakeholders, besides myself, during his interim term.

I wish I could say that that had happened. Two separate occasions have happened since that time, regarding each of my children. These incidents also involved another administrator who is no longer at PVPA, but Brent was that person's direct supervisor & Brent refused to assist, step in or hold anyone accountable in these situations. I am happy to go into these situations more if warranted and have email documentation. For context, I am including my final correspondence with Brent on one of these issues that to this day Brent has ignored.

These situations left us in a position as parents to feel the need to institute a personal policy in 2022 (that we reiterate yearly) that our children were/are not allowed to speak to anyone in the PVPA administration, especially Brent, ever, under any circumstance, unless either my husband or I are present. They are not to agree to be isolated or segregated and are to ask to remain in a public space in the main office area until we can arrive, for their well being. I can't tell you as a parent how terrible this is to be left no choice but to feel this level of mistrust about your school's administration.

On most days we as a family believe the good at PVPA greatly outweighs the bad. Schools are a community, and all communities have issues, growing pains, conflicting personalities, etc. Sadly these ongoing, recurring issues with Brent and his improper, callous, condescending, or just complete inaction in important matters are not something this community deserves. I personally have stepped away from active involvement in the school & PTO over these last 2 years due to the environment Brent has fostered at PVPA. And while I certainly do not actively degrade PVPA, I also can no longer whole heartedly speak to recommend others attend PVPA— which I did do, not only for Sandra Courtney in her recruitment efforts by having personal conversations with families with questions, but also personally. I hope you find this as terribly sad as I do, because although we are a public school, we are a school reliant on families choosing to make the sacrifices a lot of us make to send our children here.

As I see public confidence in this Board beginning to wane, I would urge the Board to do its due diligence before any agreement or negotiation on Brent's expiring contract as Head of School. I am asking you to not bury your heads in the sand and hope these concerns will just go away. I can guarantee if you rush this process and keep rewarding Brent's longstanding behaviors with no public, measurable accountability, nothing is ever going to change & we will be having these same conversations indefinitely— to the great detriment of this school.

Thank you for your time and attention to our experiences. I am available for any followup or questions as needed.

Sincerely,
Trish Hede
trish.hede@gmail.com
(501) 749-1687

Coversheet

Approval of Minutes

Section:	I. Opening Items
Item:	G. Approval of Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	2025_05_13_board_meeting_minutes (1).pdf MAY 13, 2025 Executive Session .docx (1).pdf

APPROVED



Pioneer Valley Performing Arts Charter Public School

Minutes

Board of Trustee Meeting May 2025

Date and Time

Tuesday May 13, 2025 at 6:00 PM

Trustees Present

Azizah Yasin, Kiara Badillo (remote), LATRINA DENSON, Neil Hede, Sasha Viands (remote)

Trustees Absent

Craig Santos, David Cavallin, Grace Bannasch, Tim Cable, Vanessa Ford

I. Opening Items

A. Call the Meeting to Order

LATRINA DENSON called a meeting of the board of trustees of Pioneer Valley Performing Arts Charter Public School to order on Tuesday May 13, 2025 at 6:11 PM.

B. Azizah Yasin recording minutes in the absence of Vanessa Ford.

C. Record Attendance

D. Read the Mission Statement

Azizah Yasin read the mission statement

E. D. Approve Minutes

F.

Approve minutes

II. Executive Session

A. Negotiation strategies regarding Head Of School Brent Nielson contract.

Motion to Go into executive session to discuss strategies regarding Head of School Brent Nielson contract.

LATRINA DENSON seconded the motion.

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

B. Executive Session

C. Adjourn

III. Public Comments

A. Public Comment

- Presiding officer, president Latrina Denson opened the meeting with public comments.
- There were 15 minutes for public comments.
- There were adults and 1 student who contributed to the public comment session, who expressed they did not want Brent N. to continue as a head of school, so they disagreed with a contract renewal.

IV. Internal Stakeholders

A. Staff Report

No report

B. Student Reports

No report

V. Agenda Items for Board Approval

A. Competency Determination (CD) Policy and Updated Graduation Requirements

Azizah Yasin made a motion to Move to accept the competency determinatgion policy and updated graduation requires.

Neil Hede seconded the motion.

Sasha Viands asked if this was to determine seniors can graduate using the new graduation requires.

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

Roll Call

Azizah Yasin	Aye
Vanessa Ford	Absent
Grace Bannasch	Absent
David Cavallin	Absent
LATRINA DENSON	Aye
Neil Hede	Aye
Tim Cable	Absent
Craig Santos	Absent
Sasha Viands	Abstain
Kiara Badillo	Aye

B. District Curriculum Accommodation Plan (DCAP)

Azizah Yasin made a motion to Move to accept the new District Curriculum Accommodation Plan (DCAP).

Neil Hede seconded the motion.

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

Roll Call

LATRINA DENSON	Aye
Azizah Yasin	Aye
Tim Cable	Absent
Kiara Badillo	Aye
Neil Hede	Aye
Grace Bannasch	Absent
Sasha Viands	No
David Cavallin	Absent
Vanessa Ford	Absent
Craig Santos	Absent

C. Pioneer Valley Performing Arts Charter Public School Discipline for Students Identified as Having Special Needs

Azizah Yasin made a motion to Vote to accept the Pioneer Valley Performing Arts Charter Public School Discipline for Students Identified as Having Special Needs.

Neil Hede seconded the motion.

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

Roll Call

Azizah Yasin	Aye
Grace Bannasch	Absent
David Cavallin	Absent
Vanessa Ford	Absent
Sasha Viands	Abstain

Roll Call

Tim Cable	Absent
LATRINA DENSON	Aye
Neil Hede	Aye
Kiara Badillo	Aye
Craig Santos	Absent

D. Board On Track Contract Renewal

Neil Hede made a motion to Move to renew the Board On Track Contract Renewal.

Kiara Badillo seconded the motion.

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

Roll Call

David Cavallin	Absent
LATRINA DENSON	Aye
Vanessa Ford	Absent
Grace Bannasch	Absent
Kiara Badillo	Aye
Neil Hede	Aye
Craig Santos	Absent
Sasha Viands	Abstain
Azizah Yasin	Aye
Tim Cable	Absent

VI. Governance Committee

A. Ann Dargie, Esq.,

Neil Hede made a motion to To present all of the candidates and vote as a slate.

Azizah Yasin seconded the motion.

Azizah Yasin, VP and governance committee chair, explained the process of interviewing and presenting the candidates for full vote of the board without a vote of the committee since a panelist from the interview panel had a question on whether deliberation and vote should happen publicly or in executive session of the governance committee meeting. Azizah reached out to counsel to confirm the process, and the vote was tabled until confirmation was given.

Kiara confirmed that the process was legally compliant and that Azizah did not need a vote, but was doing this in good faith as a best practice, but it is fine for Azizah as governance committee chair to present to the full board for a vote.

Azizah presented a profile of the first candidate based on the resume attached.

There was discussion and questions raised about thrfee of the four candidates being lawyers and if there were relationships and/ or were conflicts of interest from board member Sasha V, Neile H, and Kiara B.

Azizah responded discussing recruitment efforts over the past few years, difficulty of people making commitments to volunteer.

Met with the candidates individually, conducted panel interviews with two other panelists, all of whom at the end of the interviews supported them being presented.

There was a suggestion by Sasha V who said she would agree to take one or two candidates.

Latrina said we have been transparent and some candidates attended the board meetings and are aware of the issues in the PVPA community. And although they are lawyers they have other qualities such as passion for arts and finance.

Neile Hede they made a motion to vote on all candidates together as one slate.

Azizah second the motion.

When Latrina asked for discussion, Azizah went through the profile of the other three candidates. There was a vote on the following in one slate:

- Ann Dargie, Esq.,
- Thomas Roy, Esq.,
- Matthew Schmidt, Esq
- Emily Whitebear

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

Roll Call

Vanessa Ford	Absent
David Cavallin	Absent
Azizah Yasin	Aye
LATRINA DENSON	Aye
Tim Cable	Absent
Neil Hede	Aye
Grace Bannasch	Absent
Craig Santos	Absent
Kiara Badillo	Aye
Sasha Viands	No

B. Thomas Roy, Esq.,

C. Matthew Schmidt, Esq

D. Emily Whitebear

VII. Head of School Report

A.

General Report and Updates

Brent N. began his head of school report. Moments later, Kiara B. mentioned that Sasha V. left the meeting.

As a result there was no longer quorum to continue the meeting and the meeting ended at this time.

VIII. 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 8:00 PM.

Respectfully Submitted,

Azizah Yasin

Meeting adjourned due to lack of quorum

Documents used during the meeting

None

**PVPA Executive Session
May 13, 2025**

6:07pm

Latrina Denson called the Executive Session meeting to order.

Trustees Present:

Azizah Yasin(in-person), Kiara Badillo (remote, alone), Latrina Denson (in-person)
Neil Hede (in-person), Sasha Viands (Remote)

Latrina Denson reinstated the purpose

Purpose: Executive Session under G.L.c.30, section21(a)(2) Executive session under G.L. c. 30, section 21(a)(2) to conduct strategy sessions in preparation for negotiations with nonunion personnel or to conduct collective bargaining sessions or contract negotiations with nonunion personnel (Head of School Brent Nielsen).

The Board of Trustees invited legal counsel Marc Terry to the meeting to discuss negotiation strategies and the renewal of Brent Nielsen's contract.

The discussion included terms, the length of the contract, and clarification of the job description.

Based on the discussion between the board and legal counsel and the decision regarding the content to be included and/or modified in the contract, the board voted as follows to give legal counsel authority to draft a proposed employment contract for head of school Brent Nielsen:

Neil Hede moved that the board give legal counsel authority to modify the contract proposal.
Second by Azizah Yasin

Rollcall

Azizah Yasin(in-person, yes), Kiara Badillo (remote, alone, yes), Latrina Denson (in-person, yes) Neil Hede (in-person, yes), Sasha Viands (Remote, abstain)

Motion passed

It was moved to adjourn the meeting at 6:53pm and return to the Public board meeting.

Rollcall

Azizah Yasin(in-person, yes), Kiara Badillo (remote, alone, yes), Latrina Denson (in-person, yes) Neil Hede (in-person, yes), Sasha Viands (Remote, abstain)

Legal Counsel Marc Terry left and the board prepared to return to the Public board meeting.

Coversheet

Title IX Policy Approval

Section: III. Head of School Report
Item: B. Title IX Policy Approval
Purpose: Vote
Submitted by:
Related Material:
Sexual Harassment_Discrimination Policy (updated 9_1_2025).docx (1).pdf

Pioneer Valley Performing Arts Charter Public School
Title IX Policy
Approved by PVPA Board of Trustees: September 9, 2025

SEXUAL HARASSMENT/DISCRIMINATION POLICY

The Pioneer Valley Performing Arts Charter Public School and its Board of Trustees do not discriminate on the basis of sex and prohibit sex discrimination and sexual harassment in any education program or activity that it operates, as required by Title IX. The Pioneer Valley Performing Arts Charter Public School is committed to maintaining an education and work environment for all school community members that is free from all forms of harassment, including sexual harassment and sex-based discrimination. The members of the school community include the Board of Trustees, employees, administration, faculty, staff, students, volunteers in the schools, and parties contracted to perform work for the school.

Sexual harassment is unwelcome conduct of a sexual nature. The definition includes unwelcome conduct on the basis of sex that is so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the school's education program or activity. It also, includes unwelcome sexual advances, requests for sexual favors, and other verbal, nonverbal, or physical conduct of a sexual nature. Sexual harassment includes conduct by an employee conditioning an educational benefit or service upon a person's participation in unwelcome sexual conduct, often called quid pro quo harassment and, sexual assault as the Federal Clery Act defines that crime. Sexual violence is a form of sexual harassment. Sexual violence, as the Office of Civil Rights (OCR) uses the term, refers to physical sexual acts perpetrated against a person's will or where a person is incapable of giving consent (e.g., due to the student's age or use of drugs or alcohol, or because an intellectual or other disability prevents the student from having the capacity to give consent). A number of different acts fall into the category of sexual violence, including rape, sexual assault, sexual battery, sexual abuse and sexual coercion.

Massachusetts General Laws Ch. 119, Section 51 A, requires that public schools report cases of suspected child abuse, immediately orally and file a report within 48 hours detailing the suspected abuse to the Department of Children and Families. In addition to Section 51A referrals, serious and/or criminal matters shall be referred to local law enforcement.

While it is not possible to list all those additional circumstances that may constitute sexual harassment, the following are some examples of conduct, which if unwelcome, may constitute sexual harassment, depending on the totality of the circumstances, including the severity of the conduct and its pervasiveness:

- Unwelcome sexual advances-whether they involve physical touching or not;
- Sexual epithets, jokes, written or oral references to sexual conduct, gossip regarding one's sex life; comment on an individual's body, comment about an individual's sexual activity deficiencies, or prowess;
- Displaying sexually suggestive objects, pictures, cartoons;
- Unwelcome leering, whistling, brushing against the body, sexual gestures, suggestive or insulting comments;
- Inquiries into one's sexual experiences; and,
- Discussion of one's sexual activities.

The legal definition of sexual harassment is broad and in addition to the above examples, other conduct, whether it is intended or not, that is unwelcome and has the effect of creating an environment that is hostile, offensive, intimidating, to male, female, or gender non-conforming students or employees may also constitute sexual harassment.

Because the District takes allegations of harassment, including sexual harassment, seriously, the District will respond promptly to complaints of harassment including sexual harassment, and following an investigation where it is determined that such inappropriate conduct has occurred, we will act promptly to eliminate the conduct and impose corrective action as is necessary, including disciplinary action where appropriate.

Please note that while this policy sets forth our goals of promoting an environment that is free of harassment including sexual harassment, the policy is not designed or intended to limit our authority to discipline or take remedial action for conduct which we deem unacceptable, regardless of whether that conduct satisfies the definition of harassment or sexual harassment.

Retaliation against a complainant, because they have filed a harassment or sexual harassment complaint or assisted or participated in a harassment or sexual harassment investigation or proceeding, is strictly prohibited. A student or employee who is found to have retaliated against another in violation of this policy will be subject to disciplinary action up to and including student suspension and expulsion or employee termination.

The complainant does not have to be the person at whom the unwelcome sexual conduct is directed. The complainant, regardless of gender, may be a witness to and personally offended by such conduct.

NOTICE OF SEXUAL HARASSMENT

The regulations require a school district to respond when the district has actual notice of sexual harassment. School districts have actual notice when an allegation is made known to any school employee. Schools must treat seriously all reports of sexual harassment that meet the definition of harassment and the conditions of actual notice and jurisdiction as noted whether or not the complainant files a formal complaint. Holding a school liable under Title IX can occur only when the school knows of sexual harassment allegations and responds in a way that is deliberately indifferent (clearly unreasonable in light of known circumstances). Schools are required to investigate every formal complaint and respond meaningfully to every known report of sexual harassment.

The regulations highlight the importance of supportive measures designed to preserve or restore access to the school's education program or activity, with or without a formal complaint. Where there has been a finding of responsibility, the regulations require remedies designed to restore or preserve access to the school's education program or activity.

REPORTING

All employees are required to notify the Title IX Coordinator when an employee has information about conduct that reasonably may constitute sex discrimination under Title IX. All employees will be trained to that effect.

Any person may file a report of sex discrimination, including sexual harassment (whether or not the person reporting is the person alleged to be the victim of conduct that could constitute sex

discrimination or sexual harassment), at any time either in person, by mail, by telephone, or by electronic mail, using the contact information listed for the Title IX Coordinator, or by any other means that results in the Title IX Coordinator receiving the person's verbal or written report. However, if a person files a false complaint in bad faith, knowingly and intentionally, they will be subject to discipline.

The contact information for the Title IX Coordinator will always be prominently displayed on the school's website.

INVESTIGATIONS

The School will investigate and adjudicate formal complaints of sexual harassment using a grievance process that incorporates due process principles, treats all parties fairly, and reaches reliable responsibility determinations. The school's grievance process will at a minimum:

- Give both parties written notice of the allegations, an equal opportunity to select an advisor of the party's choice at the party's own expense (who may be, but does not need to be an attorney), and an equal opportunity to submit and review evidence throughout the investigation;
- Use trained Title IX personnel to objectively evaluate all relevant evidence without prejudgment of the facts at issue and free from conflicts of interest or bias for or against either party;
- Protect parties' privacy by requiring a party's written consent before using the party's medical, psychological, or similar treatment records during a grievance process;
- Obtain the parties' voluntary, written consent before using any kind of "informal resolution" process, such as mediation or restorative justice, and not use an informal process where an employee allegedly sexually harassed a student;
- Apply a presumption that the respondent is not responsible during the grievance process (often called a "presumption of innocence"), so that the school bears the burden of proof and the standard of evidence is applied correctly;
- Use the preponderance of the evidence standard for all complaints of harassment, regardless of whether the complaint is against students or district employees;
- Ensure the decision-maker is not the same person as the investigator and/or the Title IX Coordinator (i.e., no "single investigator models");
- Parties may submit written questions for the other parties and witnesses to answer;
- Protect all complainants from inappropriately being asked about prior sexual history ("rape shield");
- Send both parties a written determination regarding responsibility explaining how and why the decision-maker reached conclusions;
- Effectively implement remedies for a complainant if a respondent is found responsible for sexual harassment;
- Offer both parties an equal opportunity to appeal;
- Protect any individual, including complainants, respondents, and witnesses, from retaliation for reporting sexual harassment or participating (or refusing to participate) in any Title IX grievance process;
- Make all materials used to train Title IX personnel publicly available on the school's website or, if the school does not maintain a website, make these materials available upon request for inspection by members of the public; and
- Document and keep records of all sexual harassment reports and investigations for at least seven years.

RETALIATION IS PROHIBITED

Any person who experiences retaliation for exercising their rights under Title IX can file a retaliation complaint with the Title IX Coordinator. The school will keep the names/identity of parties and witnesses confidential unless such disclosure is required under another law, or is necessary to conduct a thorough grievance procedure.

SUPPORTIVE MEASURES

When alleged sexual harassment is reported, the Title IX Coordinator must inform the victim to their right of supportive measures even if no formal complaint is filed. The school must consider the alleged victim's wishes with respect to supportive measures. Supportive measures for those involved in the sexual harassment complaint process may include: counseling, extending deadlines, modifications of work and/or class schedules, school escort services, increased school security and/or monitoring, mutual restrictions on contact between the individuals involved through a safety plan.

Supportive measures will be kept confidential whether they are provided to the alleged victim or accused person to the extent the confidentiality will not interfere with the supportive measure offered.

This policy, or a summary thereof that contains the essential policy elements shall be distributed by the Pioneer Valley Performing Arts Charter Public School to its students, employees, parents, and guardians.

The Complainant may also file a complaint with:

- The Mass. Commission Against Discrimination, 1 Ashburton Place, Room 601
Boston, MA 02108.
Phone: 617-994-6000
- Office for Civil Rights (U.S. Department of Education)
5 Post Office Square, 8th Floor
Boston, MA 02109.
Phone: 617-289-0111
- The United States Equal Employment Opportunity Commission,
John F. Kennedy Bldg.
475 Government Center
Boston, MA 02203

Please note that these entities have specified time limits for filing a claim.

RECORD KEEPING

Schools must create and maintain records documenting every Title IX sexual harassment complaint. Records relating to complaints of sexual harassment must be kept in accordance with the records retention schedule. Such records include: records of a school's investigation (including complaints (formal and informal), notices, the determination, investigative report, disciplinary measures or remedies, etc.); records of any appeals and materials associated with the

appeal; records of any supportive measures taken in response to a complaint of sexual harassment (even if the complainant does not file a formal complaint); records of any informal resolution process; all materials used to train Title IX Coordinators, Investigators, decision makers, and those facilitating an informal resolution. The training materials must be kept on the School's website.

LEGAL REF.: M.G.L. 151B:3A

Title IX of the Education Amendments of 1972

BESE 603 CMR 26:00

34 CFR 106.44 (a), (a)-(b)

34 CFR 106.45 (a)-(b) (1)

34 CFR 106.45 (b)(2)-(b)(3,4,5,6,7) as revised through June 2020

Coversheet

Administration of Medications Policy for 2025-2027

Section:	III. Head of School Report
Item:	C. Administration of Medications Policy for 2025-2027
Purpose:	Vote
Submitted by:	
Related Material:	Draft Administration of Medications Policy 2025-2027 (1).pdf



This policy applies to the School Years 2025-2027
Approved by the PVPA Board of Trustees:

The School Nurse Leader is the supervisor of the medication administration program in the school. A school nurse, substitute nurses, and school personnel designated by the School Nurse are the only staff members authorized to administer medications. This policy is in accordance with Massachusetts state regulations for the administration of medication in public schools. The protocol has been approved by the Massachusetts Department of Public Health. For more detailed information, please refer to: <https://www.mass.gov/regulations/105-CMR-21000-the-administration-of-medications-in-public-and-non-public-schools>

PROTOCOL FOR ADMINISTRATION OF MEDICATION

This section is a summary of the medication protocol. The protocol is in the Nurses' Protocol and Procedure Binder and contains the referenced forms.

General:

- The School Nurse Leader shall be the supervisor of the medication administration program in the school.
- All school nurses will have read the complete Administration of Medication Policy annually.
- The school nurse, in collaboration with the parent or guardian and the student if possible, shall establish a medication administration plan for each student receiving medication, in accordance with the details of the full medication policy. This agreement between the Parent, Provider, and School Nurse Leader is documented in the Medication Authorization Form.
- In accordance with standard nursing practice, the school nurse may refuse to administer, or allow to be administered, any medication which, based on their individual assessment and professional judgment, has the potential to be harmful, dangerous, or inappropriate. In these cases, the parent/guardian and licensed prescriber shall be notified immediately by the school nurse, and the reason for refusal explained. The school nurse will document the above in the electronic medical record (EMR).
- Health Services staff is accountable for reviewing all aspects of medication administration and ensuring that the Massachusetts Standards of Nursing Practice are upheld. When inconsistencies are discovered, the School Nurse Leader will be counseled and the head of school/principal informed. When inadequacies continue (despite appropriate counseling and support), the issue and the measures taken will be documented in the nurse's performance evaluation. Auditing will occur as part of routine site visits or as incidents deem necessary.

Handling, Storage, and Disposal of Medications

- **Drop off and pick up of medications must be done by an adult (>18 years old). Both the adult and the school nurse/or unlicensed authorized personnel (authorized by the school nurse) shall sign for medication transactions.**
- All prescription medications shall lie stored in their **original pharmacy or manufacturer-labeled containers** and in such a manner as to render them safe and effective.
- All prescription medications to be administered by school personnel shall be kept in a securely double-locked cabinet used exclusively for medications, which is kept locked except when

opened to obtain medications. The cabinet shall be substantially constructed and anchored securely to a solid surface. Prescription medications requiring refrigeration shall be stored in either a locked box in a refrigerator or in a locked refrigerator maintained at temperatures of 38°F to 42°F.

- Access to stored prescription medications shall be limited to persons authorized to administer prescription medications and to self-medicating students, to the extent permitted by school policy developed pursuant to 105 CMR 210.006(B)(8). Access to keys and knowledge of the location of keys shall be restricted to the maximum extent possible. Students who are AUTHORIZED to self-medicate shall not have access to other students' medications (self-medication is detailed below).
- Parents or guardians may retrieve the prescription medications from the school at any time.
- No more than a 30-school-day supply of the prescription medication for a student shall be stored at the school.
- Where possible, all unused, discontinued, or outdated prescription medications shall be returned to the parent or guardian and the return appropriately documented. In extenuating circumstances such prescription medications may be destroyed by the school nurse in accordance with any applicable policies of the Massachusetts Department of Public Health, Division of Food and Drugs.
- The school nurse is responsible for maintaining the confidentiality of a student's health record, including medications. Do not discuss or share information about students or medications with other school staff or people outside school unless directed to do so by the school nurse. Refer all questions or comments about students or medications to the school nurse.

Reporting and Documentation of Medication Errors

A medication error includes any failure to administer medication as prescribed for a particular student, including failure to administer the medication.

Examples include:

- Medication given more than +/-1 hr. from prescribed time
- Medication given with food when it should be given on an empty stomach
- Medication was not given but there is an order for it.
- Incorrect dosage given (too little, or too much)
- Expired Medication, Wrong Student, or Wrong Med.

In the event of a medication error, the school nurse shall notify the parent or guardian immediately. (The school nurse shall document the effort to reach the parent or guardian.) If there is a question of *potential harm* to the student, the nurse shall also notify the *student's licensed prescriber or school physician*.

Any medication error that did not result in serious illness requiring medical care "shall be documented by the school nurse on an accident/incident report form. These reports shall be retained in the student's EMR and filed in the student's physical chart. This form shall be available to the Department of Public Health upon request.

All medication errors resulting in serious illness requiring medical care shall be reported under

105 CMR 210.009 (B) to the Department of Public Health, Bureau of Family and Community Health, School Health Unit via this form,
<https://redcap.ehs.mass.gov/redcap/surveys/?s=KNXPCRFE7HARHDXF>

All suspected diversion or tampering of drugs shall be reported to the Department of Public Health, Division of Food and Drugs.

The school nurse shall review reports of medication errors and take necessary steps to ensure appropriate medication administration in the future.

Over-the-counter (OTC) Medications, i.e., Non-Prescription Medications

- The school nurse shall follow the Board of Registration in Nursing protocols regarding the administration of over-the-counter medications in schools. (Advisory rulings for the Board of Registration in Nursing | Mass.gov)
- The school physician is responsible for the OTC policy, in consultation with the nursing body, and will sign off on a standing order for the administration of OTC medications (Appendix).
- OTC medication may NOT be administered without parental permission.

Herbal Preparations

- Herbals are to be considered over-the-counter medications and are subject to the same regulations and parental permission.
- The OTC standing orders do not cover herbal medications and require a licensed prescriber's Signature.

Controlled Substances

- Students may require medications that fall under the category of “controlled substances.” Examples include: Adderall, Methylphenidate, and Diazepam, etc.
- The detailed protocol for the administration of controlled substances is in the Massachusetts School Nurses Medication Administration Manual.

Anaphylaxis

- Nurses, in conjunction with building administrators MUST have a plan in place to ensure the safety of those children with life-threatening allergies requiring the administration of EPI-PENS.
- In the event of a life-threatening, previously undiagnosed anaphylactic reaction, **ONLY** the school nurse may administer epinephrine in the protocol dosages.
- The school physician is responsible for reviewing and renewing the protocol on an annual basis.

Asthma

- If a child with known asthma has a severe exacerbation while at school and there is no order for medications administered via nebulizer from the child's primary care provider, the nurse may give a nebulizer or Metered Dose Inhaler (MDI) treatment, under the school physician's standing order.
- The emergent use of nebulizer/ MDI should occur within the context of the child's primary care management. After the first episode of medication administered via nebulizer or MDI utilizing standing orders, every effort should be made to secure a treatment plan that includes the use of PRN nebulizer with feedback to the family and/or the primary care provider.

- If there are no subsequent medication treatment orders from the patient's primary care provider, the parent will be notified and 911 will be accessed in the event of an asthma exacerbation.

Medications During Transport

- Asthma exacerbations may occur while in transport. A self-medication plan addresses this issue and allows for the child to self-carry. The ***student should be advised to report to the school nurse if they require treatment en route to or from school.***
- Emergent medications, other than EPI-PEN, cannot be administered by the bus driver/transportation monitor. The driver is expected to pull over and call 911 EMS if there is an emergent need and there is no licensed personnel accompanying the child.

Delegation/Supervision for Field Trips and Life-Threatening Allergic Reactions When a Nurse is not Readily Available

- The school nurse, in consultation with the school physician, shall have final decision-making authority with respect to delegating the administration of medications to unlicensed personnel in the school system. PVPA is registered with the Department of Public Health for training and delegation of Epinephrine autoinjectors.
- When medication administration is delegated by the school nurse to unlicensed school personnel, such personnel shall be under the supervision of the school nurse for the purposes of medication administration.
- After consultation with the principal or administrator responsible for a given school, the school nurse shall select, train, and supervise the specific individuals in those categories of school personnel approved by the School Committee to administer medications on field trips and during life-threatening allergic reactions. When necessary to protect student health and safety, the school nurse may rescind such selection.
- The administration of parenteral (IV) medications may not be delegated, with the exception of epinephrine (in the form of an auto-injector) There must be an order for administration of the medication from a licensed prescriber and written consent of the parent or guardian.
- Medications to be administered pursuant to PRN ("as needed") orders may be administered by authorized school personnel after an assessment by or consultation with the school nurse **for each dose**. (ex: self-assessment)
- An updated list of unlicensed school personnel who have been trained in the administration of EPI-PENS shall be maintained by the school nurse. Upon request, a parent shall be provided with a list of school personnel trained to administer medications on field trips and in life-threatening cases.
- The school nurse and administration are responsible for coordination of the field trip calendar, to ensure the school nurse can identify students requiring medication during the trip and train the appropriate unlicensed personnel in the administration of medication. ● Parents may choose to enable delegation to designated personnel trained in delegation on the medication administration plan. The Nurse medication manager is responsible for training in the administration of emergency medication to a specific child as well as general stock epi-pen and inhaler usage.

Self Administration of Medications

For the purposes of 105 CMR 210.000, "self-administration" shall mean that the student is able to consume or apply prescription medication in the manner directed by the licensed prescriber, without additional assistance or direction.

In order for a child to self-administer, the following must be in place:

- Parent/guardian approval.
- Prescriber's assessment that the child is capable of self-medication administration.
- An individualized plan as outlined and agreed upon by the school nurse and the parent/guardian which includes mechanisms for:
 - Documentation that medication was given
 - Periodic review of the process by the school nurse
 - Secured storage of medication
 - Documentation of teachers and students understanding of medication frequency, dosage and disease process
 - Documentation of side effects, compliance variation from plan
- A medication order from a licensed prescriber and business and emergency phone numbers, the name, route, and dosage of medication, the frequency and time of medication administration, date of order, and diagnosis, as is standard for any medication.
- A response including the student's name, and signature of a prescribable adult must supervise and log the student's self-administration.
- All self-medication plans must be renewed annually.
- The School Nurse Leader is accountable for reviewing all aspects of medication administration and ensuring that the Massachusetts Standards of Nursing Practice are upheld. When inconsistencies are discovered, the school nurse will be counseled and the head of school/principal informed.

MEDICATION ORDERS/PARENTAL CONSENT

- The school nurse shall ensure that there is a proper medication order from a licensed prescriber which is renewed annually and when changes are made to the orders. The parent/guardian must sign the order every time a change is made.
- A new order must be obtained at the beginning of the academic year for all daily medications/treatments and any PRN medications except epipens, albuterol, and diastat.
- Nurses may accept orders on an annual basis for epipens, albuterol, and diastat if there is an electronic or paper copy of the order and a management plan from the provider. The order will be good for the remaining school year unless it is specified otherwise. Any new orders will void the older order.
- All students with medication orders should have a medication administration plan and an IHP.
- Medication orders will be transcribed into the EMR using the date the order was written by the prescriber until the end of the school year. (The official end of the school year is the last day of the Extended School Year (ESY) program. This is usually the 2nd Friday in August. If orders are extended beyond this date, they will be removed from the medication list when the EMR promotes students. This usually happens in the 3rd week of August.) The order will be rewritten to reflect the start of the new school year until it expires per the date the prescriber wrote the order. The nurse is responsible for reminding the parent that a new order/visit is needed.
- Any change in the medication order/prescription will be updated in the EMR.
- A telephone order or an order for any change in medication shall be received only by the school nurse. Any such verbal order must be followed by a written order within three school days.
- The Medication Authorization Form and provider order form should be used. This contains the necessary information about the medication (dosage, route, frequency, time, prescriber, parent,

ADMINISTRATION OF MEDICATIONS POLICY 2025-2027

and school nurse authorizations). Orders may be accepted from a prescriber without the PVPA form as long as all necessary information is on the letter or form provided by the prescriber. The parent/guardian must consent to the administration of medication in school.

SUMMARY OF SIGNIFICANT DATES AND DEADLINES

Date Activity

12/20/24: Updated MCSR

01/08/2025: Updated Epinephrine Delegation License

_____: Policy approved by Head of School, Brent Nielsen

_____: Policy approved by the Board of Trustees

For more information about this Policy, Contact:

Brooke L. Chisholm BSN, RN, HNB-BC

School Nurse, PVPA Office of Health Services

Mailing Address: 15 Mulligan Drive, South Hadley, MA 01075

Phone (413) 552-1580 ext 3

Email: bchisholm@pvpa.org

Coversheet

Finance Committee

Section:	IV. Board Committee Reports
Item:	A. Finance Committee
Purpose:	Vote
Submitted by:	
Related Material:	PVPA - FY25 Draft Financial Statements 10.5.25 (1).pdf

**PIONEER VALLEY PERFORMING ARTS
CHARTER PUBLIC SCHOOL
FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024
(With Independent Auditor's Report Theron)**

Draft 10/5/25

**PIONEER VALLEY PERFORMING ARTS
CHARTER PUBLIC SCHOOL**

FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

TABLE OF CONTENTS

Independent Auditors' Report.....	1
Management's Discussion and Analysis	4
Financial Statements	9
Statement of Net Position.....	10
Statement of Revenues, Expenses and Changes in Net Position	11
Statement of Cash Flows.....	12
Notes to Financial Statements.....	13
Required Supplementary Information.....	29
Pension Plan Schedule	30
Schedule of the Special Funding Amounts of the Net Pension Liability.....	31
Notes to Required Supplementary Information	32
Supplementary Information	33
Combining Statement of Net Position.....	34
Combining Statement of Revenues, Expenses and Changes in Net Position	35
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance	36
Schedule of Audit Findings and Responses.....	38
Board Acceptance	40
Acceptance of the Board of Trustees	41

This page intentionally left blank.

Draft 10/5/25

INDEPENDENT AUDITORS' REPORT

The Board of Trustees
Pioneer Valley Performing Arts Charter Public School

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") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Pioneer Valley Performing Arts Charter Public School's financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Pioneer Valley Performing Arts Charter Public School as of June 30, 2025, and the changes in financial position, and, 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 ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ("Government Auditing Standards"). Our responsibilities under those standards are further described in the Auditors' 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 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.

Prior Period Financial Statements

The financial statements of the Pioneer Valley Performing Arts Charter Public School as of and for the year ended June 30, 2024, were audited by Marcum LLP, whose practice was combined with CBIZ CPAs P.C. as of November 1, 2024, and whose report dated October 27, 2024, expressed an unmodified opinion on those statements.

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'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.

Auditors' 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 Auditors' 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 GAAS 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 GAAS 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'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'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 pension schedule, be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our

audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management discussion and analysis for the fiscal year ended June 30, 2024, that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Supplementary 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 accompanying 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 GAAS. In our opinion, the combining financial statements are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2025, 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.

Merrimack, NH
_____, 2025

Management's Discussion and Analysis

Draft 10/5/25

Pioneer Valley Performing Arts Charter Public School

Management's Discussion and Analysis

June 30, 2025

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, 2025. 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 2025, PVPA operated grades seven through twelve, and the enrollment at June 30, 2025 was 397 students. During 2024, PVPA operated grades seven through twelve and the enrollment at June 30, 2024 was 405 students. The enrollment limit for tuition reimbursement for both years was 400 students.

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.

Pioneer Valley Performing Arts Charter Public School

Management's Discussion and Analysis

June 30, 2025

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 \$9.1 million in 2025, of which 87% was from the State allocation for tuition, 9% was from nonemployer pension contributions, and 3% was from federal and state grants.
- Operating expenses for the period were \$8.7 million and consisted principally of personnel related costs (56%) and fringe and pension benefits (20%).

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.

	2025	2024
Assets:		
Current assets.....	\$ 4,950,940	\$ 4,502,295
Capital assets.....	6,132,681	6,311,724
Total assets.....	11,083,621	10,814,019
Liabilities:		
Current liabilities (excluding debt).....	556,467	606,424
Current debt.....	96,947	91,933
Noncurrent debt.....	2,998,993	3,095,940
Total liabilities.....	3,652,407	3,794,297
Net Position:		
Net investment in capital assets.....	3,036,741	3,123,851
Unrestricted.....	4,394,473	3,895,871
Total net position.....	\$ 7,431,214	\$ 7,019,722

Pioneer Valley Performing Arts Charter Public School

Management's Discussion and Analysis

June 30, 2025

	2025	2024
Operating Revenues:		
Charges for services..... \$	107,980	\$ 142,598
Operating grants and contributions.....	9,034,127	9,155,042
Nonoperating Revenues:		
Unrestricted investment income.....	116,799	86,656
Contributions.....	14,817	29,944
Miscellaneous.....	14,295	15,863
Total revenues.....	9,288,018	9,430,103
Operating Expenses:		
Operating expenses.....	8,705,049	8,790,958
Nonoperating Expenses:		
Other expense.....	-	41,990
Interest expense.....	167,477	115,347
Fundraising expense.....	4,000	4,000
Total expenses.....	8,876,526	8,952,295
Change in net position.....	411,492	477,808
Net position, beginning of year.....	7,019,722	6,541,914
Net position, end of year..... \$	7,431,214	\$ 7,019,722

On a combined basis, assets exceeded liabilities by \$7.4 million at the close of 2025. Net position of \$3.0 million represents the net investment in capital assets while \$4.4 million is unrestricted.

Results of Operations

Operations resulted in an increase in net position of \$411,000. PVPA operations had an increase of \$424,000, which was offset by a \$13,000 decrease in Friend's operations. The increase in PVPA's net position is primarily attributable to revenues coming in over budget by \$260,000 combined with expenditures coming in under budget by \$163,000. The most significant revenue surplus related to per pupil tuition paid by the Commonwealth of Massachusetts which exceeded the budget by \$200,000.

Capital Assets Activities

The School capitalized \$240,000 of capital assets during the year, of which \$221,000 relates to PVPA operations and \$18,000 relates to Friend's operations. These additions included \$18,000 for building improvements, \$21,000 for building and design, \$80,000 for equipment and instructional materials, \$93,000 for leasehold improvements and \$28,000 for vehicles.

Pioneer Valley Performing Arts Charter Public School

Management's Discussion and Analysis

June 30, 2025

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.

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.

Draft 10/5/25

Financial Statements

Draft 10/5/25

Pioneer Valley Performing Arts Charter Public School

Statement of Net Position

June 30, 2025 and 2024

	2025	2024
ASSETS		
CURRENT:		
Cash and cash equivalents.....	\$ 4,841,592	\$ 4,322,885
Receivables, net of allowance for uncollectibles:		
Departmental and other.....	1,071	24,722
Intergovernmental.....	95,349	131,760
Prepaid expense.....	12,928	22,928
Total current assets.....	4,950,940	4,502,295
NONCURRENT:		
Capital assets, nondepreciable.....	500,000	500,000
Capital assets, net of accumulated depreciation.....	5,632,681	5,811,724
Total noncurrent assets.....	6,132,681	6,311,724
TOTAL ASSETS.....	11,083,621	10,814,019
LIABILITIES		
CURRENT:		
Accounts payable.....	12,937	10,800
Accrued payroll.....	470,756	549,869
Accrued expense.....	40,614	22,136
Other liabilities.....	7,752	5,009
Unearned revenue.....	24,408	18,610
Bonds payable.....	96,947	91,933
Total current liabilities.....	653,414	698,357
NONCURRENT:		
Bonds payable.....	2,998,993	3,095,940
TOTAL LIABILITIES.....	3,652,407	3,794,297
NET POSITION		
Net investment in capital assets.....	3,036,741	3,123,851
Unrestricted.....	4,394,473	3,895,871
TOTAL NET POSITION.....	\$ 7,431,214	\$ 7,019,722

See notes to financial statements.

Pioneer Valley Performing Arts Charter Public School

Statement of Revenues, Expenses and Changes in Net Position

June 30, 2025 and 2024

	2025	2024
OPERATING REVENUES:		
State allocation - tuition.....	\$ 7,917,998	\$ 7,501,059
Federal and state grants.....	287,324	696,096
Student activities.....	40,056	46,595
Transportation.....	36,861	66,767
Nonemployer pension contributions.....	828,805	957,887
Performing arts productions.....	30,815	29,186
Miscellaneous.....	248	50
Total operating revenues.....	9,142,107	9,297,640
OPERATING EXPENSES:		
Current:		
Personnel.....	4,876,103	4,761,435
Payroll taxes and fringe benefits.....	928,908	906,677
State provided pension benefits.....	828,805	957,887
Advertising and recruiting.....	22,103	37,702
Performing arts productions.....	113,791	81,487
Classroom materials.....	65,211	62,740
Technology.....	92,819	97,796
Academic support.....	32,662	14,720
Consultants and stipends.....	87,324	142,232
Grants.....	64,726	215,766
Professional fees.....	65,356	55,850
Office supplies.....	6,353	12,744
Testing/assessment.....	5,234	3,609
Insurance.....	57,491	47,615
Student activities.....	55,594	80,898
Student transportation.....	282,334	262,987
Depreciation.....	418,574	388,489
Food services.....	25,975	16,958
Professional development.....	4,209	10,366
Travel and meetings.....	5,657	7,102
Utilities.....	103,600	79,984
Memberships and subscriptions.....	43,030	66,865
Maintenance - facilities.....	460,777	414,129
Other.....	1,572	1,979
Printing, copying and postage.....	27,656	24,539
Payroll service/bank fee.....	19,604	19,708
Nurse supplies.....	9,581	18,694
Total operating expenses.....	8,705,049	8,790,958
Operating income (loss).....	437,058	506,682
NONOPERATING REVENUES (EXPENSES):		
Interest income.....	116,799	86,656
Contributions.....	14,817	29,944
Other income.....	14,295	15,863
Other expense.....	-	(41,990)
Interest expense.....	(167,477)	(115,347)
Fundraising expense.....	(4,000)	(4,000)
Total nonoperating revenues (expenses), net.....	(25,566)	(28,874)
Change in net position.....	411,492	477,808
Net position at beginning of year.....	7,019,722	6,541,914
Net position at end of year.....	\$ 7,431,214	\$ 7,019,722

See notes to financial statements.

Pioneer Valley Performing Arts Charter Public School

Statement of Cash Flows

June 30, 2025 and 2024

	2025	2024
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Receipts from state allocation.....	\$ 7,917,998	\$ 7,501,059
Receipts from federal and state grants.....	329,533	651,262
Receipts from programs.....	31,063	29,236
Receipts from student activities.....	40,056	46,595
Receipts from transportation.....	60,512	54,797
Payments to employees.....	(4,955,216)	(4,561,110)
Payments to vendors.....	(2,548,209)	(2,789,239)
NET CASH FROM OPERATING ACTIVITIES.....	875,737	932,600
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Contributions.....	14,817	29,944
Other income.....	14,295	15,863
Fundraising expense.....	(4,000)	(4,000)
NET CASH FROM NONCAPITAL FINANCING ACTIVITIES.....	25,112	41,807
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>		
Acquisition and construction of capital assets.....	(239,531)	(434,925)
Principal payments on bonds and notes.....	(91,933)	(115,386)
Interest expense.....	(167,477)	(115,347)
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES..	(498,941)	(665,658)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Investment income from interest, dividends, and capital gains/(losses).....	116,799	86,656
NET CHANGE IN CASH AND CASH EQUIVALENTS.....	518,707	395,405
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	4,322,885	3,927,480
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	\$ 4,841,592	\$ 4,322,885
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES:</u>		
Operating income (loss).....	\$ 437,058	\$ 506,682
Adjustments to reconcile operating income to net cash from operating activities:		
Depreciation.....	418,574	388,489
Changes in assets and liabilities:		
Departmental and other.....	23,651	(11,970)
Intergovernmental - grants.....	36,411	(44,123)
Prepaid expense.....	10,000	(8,073)
Accounts payable.....	2,137	(29,536)
Accrued payroll.....	(79,113)	200,325
Accrued expense.....	18,478	(15,008)
Other liabilities.....	2,743	(53,475)
Unearned revenue.....	5,798	(711)
Total adjustments.....	438,679	425,918
NET CASH FROM OPERATING ACTIVITIES.....	\$ 875,737	\$ 932,600

See notes to financial statements.

Pioneer Valley Performing Arts Charter Public School

Notes to Financial Statements

June 30, 2025 and 2024

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, 2025 was 397 students. The enrollment reported at June 30, 2024 was 405 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

Pioneer Valley Performing Arts Charter Public School

Notes to Financial Statements

June 30, 2025 and 2024

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).

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.

Pioneer Valley Performing Arts Charter Public School

Notes to Financial Statements

June 30, 2025 and 2024

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.....	5
Furniture and equipment.....	5-10
Leasehold improvements.....	5-30
Building and addition.....	40
Building and design.....	5-40

G. Deferred Outflows/Inflows of Resources

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

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

Pioneer Valley Performing Arts Charter Public School

Notes to Financial Statements

June 30, 2025 and 2024

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 is 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). Contribution and grant revenue is recognized when eligibility requirements are met.

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. 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.

K. 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.

Pioneer Valley Performing Arts Charter Public School

Notes to Financial Statements

June 30, 2025 and 2024

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, 2025 and 2024, the School did not have any investments subject to fair value measurements.

L. 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.

M. 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 outstanding debt for this calculation.

Pioneer Valley Performing Arts Charter Public School

Notes to Financial Statements

June 30, 2025 and 2024

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, 2025, the carrying amount of the School's deposits totaled \$4,841,592 and the bank balance totaled \$4,986,645. Of the bank balance, \$500,000 was covered by the Federal Deposit Insurance Corporation and \$4,486,645 was covered by the Depositors Insurance Fund, which was established by Massachusetts legislation.

At June 30, 2024, the carrying amount of the School's deposits totaled \$4,322,885 and the bank balance totaled \$4,579,825. Of the bank balance, \$500,000 was covered by the Federal Deposit Insurance Corporation and \$4,079,825 was covered by the Depositors Insurance Fund.

NOTE 3 – CAPITAL ASSETS

Capital asset activity of the School for the fiscal year ended June 30, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 500,000	\$ -	\$ -	\$ 500,000
<u>Capital assets:</u>				
Building.....	4,166,000	18,400	-	4,184,400
Building addition.....	2,292,321	-	-	2,292,321
Building and design.....	430,655	20,642	-	451,297
Equipment and instructional materials.....	1,185,437	79,642	-	1,265,079
Leasehold improvements.....	1,663,219	93,268	-	1,756,487
Vehicles.....	-	27,579	-	27,579
Total capital assets being depreciated.....	9,737,632	239,531	-	9,977,163
<u>Less accumulated depreciation for:</u>				
Building.....	(1,926,777)	(141,752)	-	(2,068,529)
Building addition.....	(486,921)	(57,308)	-	(544,229)
Building and design.....	(93,645)	(22,600)	-	(116,245)
Equipment and instructional materials.....	(834,357)	(124,767)	-	(959,124)
Leasehold improvements.....	(584,208)	(66,631)	-	(650,839)
Vehicles.....	-	(5,516)	-	(5,516)
Total accumulated depreciation.....	(3,925,908)	(418,574)	-	(4,344,482)
Total capital assets being depreciated, net.....	5,811,724	(179,043)	-	5,632,681
Total capital assets, net.....	\$ 6,311,724	\$ (179,043)	\$ -	\$ 6,132,681

Pioneer Valley Performing Arts Charter Public School

Notes to Financial Statements

June 30, 2025 and 2024

Capital asset activity of the School for the fiscal year ended June 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 500,000	\$ -	\$ -	\$ 500,000
<u>Capital assets being depreciated:</u>				
Building.....	4,166,000	-	-	4,166,000
Building addition.....	2,292,321	-	-	2,292,321
Building and design.....	387,923	42,732	-	430,655
Equipment and instructional materials.....	1,071,485	113,952	-	1,185,437
Leasehold improvements.....	1,384,978	278,241	-	1,663,219
Total capital assets being depreciated.....	9,302,707	434,925	-	9,737,632
<u>Less accumulated depreciation for:</u>				
Building.....	(1,822,626)	(104,151)	-	(1,926,777)
Building addition.....	(429,614)	(57,307)	-	(486,921)
Building and design.....	(76,916)	(16,729)	-	(93,645)
Equipment and instructional materials.....	(717,942)	(116,415)	-	(834,357)
Leasehold improvements.....	(490,321)	(93,887)	-	(584,208)
Total accumulated depreciation.....	(3,537,419)	(388,489)	-	(3,925,908)
Total capital assets being depreciated, net.....	5,765,288	46,436	-	5,811,724
Total capital assets, net.....	\$ 6,265,288	\$ 46,436	\$ -	\$ 6,311,724

NOTE 4 – GRANTS AND OTHER RECEIVABLES

Grants and other receivables at June 30, 2025 and 2024, were as follows:

	June 30, 2025	June 30, 2024
<u>Receivables:</u>		
Commonwealth of Massachusetts.....	\$ 95,349	\$ 131,760
Departmental and other.....	1,071	24,722
Total.....	\$ 96,420	\$ 156,482

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, 2025 and 2024.

Pioneer Valley Performing Arts Charter Public School

Notes to Financial Statements

June 30, 2025 and 2024

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. Effective June 26, 2024, the interest was adjusted to a rate of 5.25%, which is based on the Federal Home Loan Bank ten-year classic rate and a margin of 0.25%. The bonds are secured by the property located on 15 Mulligan Drive. This means that the property serves as collateral for the bondholders. In the event of a default, bondholders have a claim on the property, providing an added layer of security for their investment.

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, 2025 and June 30, 2024, 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, 2025 and 2024, and the related debt service requirements are as follows:

Project	Maturities Through	Original Loan Amount	Outstanding at June 30, 2025	Outstanding at June 30, 2024
Land and building acquisition.....	2044	\$ 4,260,000	\$ 3,095,940	\$ 3,187,873

For the years ended June 30, 2025 and June 30, 2024, principal payments totaled \$91,933 and \$115,386, respectively.

Pioneer Valley Performing Arts Charter Public School

Notes to Financial Statements

June 30, 2025 and 2024

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026.....	\$ 96,947	\$ 162,463	\$ 259,410
2027.....	102,235	157,175	259,410
2028.....	107,394	152,016	259,410
2029.....	113,670	145,740	259,410
2030 to 2034.....	668,019	629,032	1,297,051
2035 to 2039.....	871,283	425,768	1,297,051
2040 to 2044.....	1,136,392	160,654	1,297,046
Total.....	\$ <u>3,095,940</u>	\$ <u>1,832,848</u>	\$ <u>4,928,788</u>

See Note 11 for other related matters.

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. The interest rate on the line of credit is floating at the Wall Street Journal prime rate with a margin of 1.00%. As of June 30, 2025, and 2024, 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

Pioneer Valley Performing Arts Charter Public School

Notes to Financial Statements

June 30, 2025 and 2024

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, 2024. The School's portion of the collective pension expense, contributed by the Commonwealth was \$828,805 and \$957,887 for the fiscal years ended June 30, 2025, and June 30, 2024, respectively and was reported as nonemployer pension contributions and state provided pension benefits expense. The portion of the Commonwealth's collective net pension liability associated with the School as of the June 30, 2024, and June 30, 2023, measurement dates was \$10,041,059 and \$10,259,032, respectively.

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.

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.

Pioneer Valley Performing Arts Charter Public School

Notes to Financial Statements

June 30, 2025 and 2024

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, 2025, management is not aware of any pending or outstanding claims.

NOTE 10 – SUBSEQUENT EVENTS

The School has evaluated subsequent events through _____, 2025, 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 increased to \$337,233 for the year ended June 30, 2025, primarily due to a rise in the interest rate on the underlying long-term debt associated with the school building (see Note 5). For the year ended June 30, 2024, rent expense totaled \$300,725. Future minimum annual lease payments will be a fixed amount of \$337,233 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 in fiscal 2025 and three members in fiscal 2024. Total compensation paid to these employees amounted to \$104,425 in 2025 and \$116,789 in 2024.

As of June 30, 2025 and 2024, amounts due to PVPA from the Friends totaled \$156,235 and \$191,743, respectively.

Pioneer Valley Performing Arts Charter Public School

Notes to Financial Statements

June 30, 2025 and 2024

NOTE 12 – COMPONENT UNIT COMBINING SCHEDULES

GASB Statement No. 61 – The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and 34, states that for governments engaged only in business-type activities that use a single column for financial statement presentation, a component unit may be blended by consolidating its financial statement data within the single column of the primary government and presenting condensed combining information in the notes to the financial statements. The condensed combining information schedules are as follows:

	PVPA 2025	Friends 2025	Combining Adjustments	Combining Total June 30, 2025
Assets:				
Current assets.....	\$ 4,232,259	\$ 718,681	\$ -	\$ 4,950,940
Due from related party.....	156,235	-	(156,235)	-
Capital assets.....	1,414,010	4,718,671	-	6,132,681
Total assets.....	5,802,504	5,437,352	(156,235)	11,083,621
Liabilities:				
Current liabilities.....	556,467	96,947	-	653,414
Due to related party.....	-	156,235	(156,235)	-
Noncurrent liabilities.....	-	2,998,993	-	2,998,993
Total liabilities.....	556,467	3,252,175	(156,235)	3,652,407
Net position:				
Net investment in capital assets.....	1,414,010	1,622,731	-	3,036,741
Unrestricted.....	3,832,027	562,446	-	4,394,473
Total net position.....	\$ 5,246,037	\$ 2,185,177	\$ -	\$ 7,431,214

Pioneer Valley Performing Arts Charter Public School

Notes to Financial Statements

June 30, 2025 and 2024

	<u>PVPA 2025</u>	<u>Friends 2025</u>	<u>Combining Adjustments</u>	<u>Combining Total June 30, 2025</u>
Operating Revenues:				
State allocation - tuition.....	\$ 7,917,998	\$ -	\$ -	\$ 7,917,998
Federal and state grants.....	287,324	-	-	287,324
Rent.....	-	337,233	(337,233)	-
Nonemployer pension contributions.....	828,805	-	-	828,805
Other.....	107,732	248	-	107,980
Total operating revenues.....	<u>9,141,859</u>	<u>337,481</u>	<u>(337,233)</u>	<u>9,142,107</u>
Operating Expenses:				
Operating expenses.....	8,616,727	6,981	(337,233)	8,286,475
Depreciation.....	219,514	199,060	-	418,574
Total operating expenses.....	<u>8,836,241</u>	<u>206,041</u>	<u>(337,233)</u>	<u>8,705,049</u>
Operating income (loss).....	<u>305,618</u>	<u>131,440</u>	<u>-</u>	<u>437,058</u>
Nonoperating Revenues (Expenses):				
Interest income.....	94,862	21,937	-	116,799
Contributions.....	13,337	1,480	-	14,817
Other income.....	14,295	-	-	14,295
Interest expense.....	-	(167,477)	-	(167,477)
Fundraising expense.....	(4,000)	-	-	(4,000)
Total nonoperating revenues (expenses), net..	<u>118,494</u>	<u>(144,060)</u>	<u>-</u>	<u>(25,566)</u>
Change in net position.....	<u>424,112</u>	<u>(12,620)</u>	<u>-</u>	<u>411,492</u>
Net position, beginning of year.....	<u>4,821,925</u>	<u>2,197,797</u>	<u>-</u>	<u>7,019,722</u>
Net position, end of year.....	<u>\$ 5,246,037</u>	<u>\$ 2,185,177</u>	<u>\$ -</u>	<u>\$ 7,431,214</u>

Pioneer Valley Performing Arts Charter Public School

Notes to Financial Statements

June 30, 2025 and 2024

	PVPA 2025	Friends 2025	Combining Total June 30, 2025
Net cash provided (used) by:			
Operating activities.....	\$ 578,245	\$ 297,492	\$ 875,737
Noncapital financing activities.....	23,632	1,480	25,112
Capital and related financing activities.....	(221,131)	(277,810)	(498,941)
Investing activities.....	94,862	21,937	116,799
Net Change in Cash and Cash Equivalents..	475,608	43,099	518,707
Beginning cash and cash equivalents.....	3,647,303	675,582	4,322,885
Ending cash and cash equivalents.....	\$ 4,122,911	\$ 718,681	\$ 4,841,592

	PVPA 2024	Friends 2024	Combining Adjustments	Combining Total June 30, 2024
Assets:				
Current assets.....	\$ 3,824,213	\$ 678,082	\$ -	\$ 4,502,295
Due from related party.....	191,743	-	(191,743)	-
Capital assets.....	1,412,393	4,899,331	-	6,311,724
Total assets.....	5,428,349	5,577,413	(191,743)	10,814,019
Liabilities:				
Current liabilities.....	606,424	91,933	-	698,357
Due to related party.....	-	191,743	(191,743)	-
Noncurrent liabilities.....	-	3,095,940	-	3,095,940
Total liabilities.....	606,424	3,379,616	(191,743)	3,794,297
Net position:				
Net investment in capital assets.....	1,412,393	1,711,458	-	3,123,851
Unrestricted.....	3,409,532	486,339	-	3,895,871
Total net position.....	\$ 4,821,925	\$ 2,197,797	\$ -	\$ 7,019,722

Pioneer Valley Performing Arts Charter Public School

Notes to Financial Statements

June 30, 2025 and 2024

	PVPA 2024	Friends 2024	Combining Adjustments	Combining Total June 30, 2024
Operating Revenues:				
State allocation - tuition.....	\$ 7,501,059	\$ -	\$ -	\$ 7,501,059
Federal and state grants.....	696,096	-	-	696,096
Rent.....	-	300,725	(300,725)	-
Nonemployer pension contributions.....	957,887	-	-	957,887
Other.....	142,598	-	-	142,598
Total operating revenues.....	<u>9,297,640</u>	<u>300,725</u>	<u>(300,725)</u>	<u>9,297,640</u>
Operating Expenses:				
Operating expenses.....	8,696,753	8,851	(303,135)	8,402,469
Depreciation.....	191,849	196,640	-	388,489
Total operating expenses.....	<u>8,888,602</u>	<u>205,491</u>	<u>(303,135)</u>	<u>8,790,958</u>
Operating income (loss).....	<u>409,038</u>	<u>95,234</u>	<u>2,410</u>	<u>506,682</u>
Nonoperating Revenues (Expenses):				
Interest income.....	66,756	19,900	-	86,656
Contributions.....	29,189	3,165	(2,410)	29,944
Other income.....	15,863	-	-	15,863
Other expense.....	-	(41,990)	-	(41,990)
Interest expense.....	-	(115,347)	-	(115,347)
Fundraising expense.....	(4,000)	-	-	(4,000)
Total nonoperating revenues (expenses), net..	<u>107,808</u>	<u>(134,272)</u>	<u>(2,410)</u>	<u>(28,874)</u>
Change in net position.....	<u>516,846</u>	<u>(39,038)</u>	<u>-</u>	<u>477,808</u>
Net position, beginning of year.....	<u>4,305,079</u>	<u>2,236,835</u>	<u>-</u>	<u>6,541,914</u>
Net position, end of year.....	<u>\$ 4,821,925</u>	<u>\$ 2,197,797</u>	<u>\$ -</u>	<u>\$ 7,019,722</u>

Pioneer Valley Performing Arts Charter Public School

Notes to Financial Statements

June 30, 2025 and 2024

	PVPA 2024	Friends 2024	Combining Total June 30, 2024
Net cash provided (used) by:			
Operating activities.....	\$ 654,340	\$ 278,260	\$ 932,600
Noncapital financing activities.....	38,642	3,165	41,807
Capital and related financing activities.....	(419,925)	(245,733)	(665,658)
Investing activities.....	66,756	19,900	86,656
Net Change in Cash and Cash Equivalents..	339,813	55,592	395,405
Beginning cash and cash equivalents.....	3,307,490	619,990	3,927,480
Ending cash and cash equivalents.....	\$ 3,647,303	\$ 675,582	\$ 4,322,885

NOTE 13 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During 2025, the following GASB pronouncements were implemented:

- The GASB Issued Statement #101, *Compensated Absences*. This pronouncement did not impact the basic financial statements.
- The GASB Issued Statement #102, *Certain Risk Disclosures*. This pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in the future:

- The GASB Issued Statement #103, *Financial Reporting Model Improvements*, which is required to be implemented for fiscal years beginning after June 15, 2025.
- The GASB Issued Statement #104, *Disclosure of Certain Capital Assets*, which is required to be implemented for fiscal years beginning after June 15, 2025.

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

Required Supplementary Information

Draft 10/5/25

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.

Draft 10/5/25

Pioneer Valley Performing Arts Charter Public School

Schedule of the Special Funding Amounts of the Net Pension Liability

June 30, 2025

Year	Commonwealth's 100% Share of the Associated Net Pension Liability	Expense and Revenue Recognized for the Commonwealth's Support	Plan Fiduciary Net Position as a Percentage of the Total Liability
2025.....	\$ 10,041,059	\$ 828,805	61.45%
2024.....	10,259,032	957,887	58.48%
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%

See notes to required supplementary information.

Pioneer Valley Performing Arts Charter Public School

Notes to Required Supplementary Information

June 30, 2025

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.

Draft 10/5/25

Supplementary Information

Draft 10/5/25

Pioneer Valley Performing Arts Charter Public School

Combining Statement of Net Position

June 30, 2025

	PVPA	Friends of PVPA	Combining Adjustments	Combining Total June 30, 2025
ASSETS				
CURRENT:				
Cash and cash equivalents.....	\$ 4,122,911	\$ 718,681	\$ -	\$ 4,841,592
Receivables, net of allowance for uncollectibles:				
Departmental and other.....	1,071	-	-	1,071
Intergovernmental.....	95,349	-	-	95,349
Due from related party.....	156,235	-	(156,235)	-
Prepaid expense.....	12,928	-	-	12,928
Total current assets.....	4,388,494	718,681	(156,235)	4,950,940
NONCURRENT:				
Capital assets, nondepreciable.....	-	500,000	-	500,000
Capital assets, net of accumulated depreciation.....	1,414,010	4,218,671	-	5,632,681
Total noncurrent assets.....	1,414,010	4,718,671	-	6,132,681
TOTAL ASSETS.....	5,802,504	5,437,352	(156,235)	11,083,621
LIABILITIES				
CURRENT:				
Accounts payable.....	12,937	-	-	12,937
Accrued payroll.....	470,756	-	-	470,756
Accrued expense.....	40,614	-	-	40,614
Due to related party.....	-	156,235	(156,235)	-
Other liabilities.....	7,752	-	-	7,752
Unearned revenue.....	24,408	-	-	24,408
Bonds payable.....	-	96,947	-	96,947
Total current liabilities.....	556,467	253,182	(156,235)	653,414
NONCURRENT:				
Bonds payable.....	-	2,998,993	-	2,998,993
TOTAL LIABILITIES.....	556,467	3,252,175	(156,235)	3,652,407
NET POSITION				
Net investment in capital assets.....	1,414,010	1,622,731	-	3,036,741
Unrestricted.....	3,832,027	562,446	-	4,394,473
TOTAL NET POSITION.....	\$ 5,246,037	\$ 2,185,177	\$ -	\$ 7,431,214

Pioneer Valley Performing Arts Charter Public School

Combining Statement of Revenues, Expenses and Changes in Net Position

June 30, 2025

	PVPA	Friends of PVPA	Combining Adjustments	Combining Total June 30, 2025
OPERATING REVENUES:				
State allocation - tuition.....	\$ 7,917,998	\$ -	\$ -	\$ 7,917,998
Federal and state grants.....	287,324	-	-	287,324
Student activities.....	40,056	-	-	40,056
Transportation.....	36,861	-	-	36,861
Rent.....	-	337,233	(337,233)	-
Nonemployer pension contributions.....	828,805	-	-	828,805
Performing arts productions.....	30,815	-	-	30,815
Miscellaneous.....	-	248	-	248
Total operating revenues.....	9,141,859	337,481	(337,233)	9,142,107
OPERATING EXPENSES:				
Current:				
Personnel.....	4,876,103	-	-	4,876,103
Payroll taxes and fringe benefits.....	928,908	-	-	928,908
Pension benefits.....	828,805	-	-	828,805
Advertising and recruiting.....	22,103	-	-	22,103
Performing arts productions.....	113,791	-	-	113,791
Classroom materials.....	65,211	-	-	65,211
Technology.....	92,819	-	-	92,819
Academic support.....	32,662	-	-	32,662
Consultants and stipends.....	80,699	6,625	-	87,324
Grants.....	64,726	-	-	64,726
Professional fees.....	65,356	-	-	65,356
Office supplies.....	6,297	56	-	6,353
Testing/assessment.....	5,234	-	-	5,234
Insurance.....	57,491	-	-	57,491
Student activities.....	55,594	-	-	55,594
Student transportation.....	282,334	-	-	282,334
Depreciation.....	219,514	199,060	-	418,574
Food services.....	25,975	-	-	25,975
Professional development.....	4,209	-	-	4,209
Travel and meetings.....	5,657	-	-	5,657
Utilities.....	103,600	-	-	103,600
Memberships and subscriptions.....	43,030	-	-	43,030
Leases - school building.....	337,233	-	(337,233)	-
Maintenance - facilities.....	460,777	-	-	460,777
Other.....	1,572	-	-	1,572
Printing, copying and postage.....	27,656	-	-	27,656
Payroll service/bank fees.....	19,304	300	-	19,604
Nurse supplies.....	9,581	-	-	9,581
Total operating expenses.....	8,836,241	206,041	(337,233)	8,705,049
Operating income (loss).....	305,618	131,440	-	437,058
NONOPERATING REVENUES (EXPENSES):				
Interest income.....	94,862	21,937	-	116,799
Contributions.....	13,337	1,480	-	14,817
Other income.....	14,295	-	-	14,295
Interest expense.....	-	(167,477)	-	(167,477)
Fundraising expense.....	(4,000)	-	-	(4,000)
Total nonoperating revenues (expenses), net.....	118,494	(144,060)	-	(25,566)
Change in net position.....	424,112	(12,620)	-	411,492
Net position at beginning of year.....	4,821,925	2,197,797	-	7,019,722
Net position at end of year.....	\$ 5,246,037	\$ 2,185,177	\$ -	\$ 7,431,214

**Independent Auditors' Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards**

To the Board of Trustees
Pioneer Valley Performing Arts Charter Public School

We have audited, in accordance with the auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"), the financial statements of the Pioneer Valley Performing Arts Charter Public School, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Pioneer Valley Performing Arts Charter Public School's financial statements, and have issued our report thereon dated _____, 2025.

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.

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.

Merrimack, NH
_____, 2025

Draft 10/5/25

Pioneer Valley Performing Arts Charter Public School

Schedule of Audit Findings and Responses

June 30, 2025

There were no findings that were required to be reported in accordance with *Government Auditing Standards*.

Draft 10/5/25

This page intentionally left blank.

Draft 10/5/25

Board Acceptance

Draft 10/5/25



15 Mulligan Drive
South Hadley, MA 01075
413-552-1580
www.pvpa.org

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 CBIZ CPAs P.C. as embodied in the financial statements, supplemental schedules and independent Auditors' report for the year ended June 30, 2025.

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, 2025.

Board President

_____, 2025