



MCCPS Board of Trustees

Board of Trustees Monthly Meeting

Amended on August 27, 2019 at 8:01 PM EDT

Date and Time

Tuesday August 27, 2019 at 7:00 PM EDT

Location

MCCPS, 17 Lime St, Marblehead MA

Agenda

	Purpose	Presenter	Time
I. Opening Items			07:00 PM
A. Record Attendance and Guests		Karl Smith	
B. Call the Meeting to Order		Artie Sullivan	
C. Approve Minutes	Approve Minutes	Karl Smith	3 m
Meeting of June 25, 2019			
Approve minutes for Monthly Board Meeting on June 25, 2019			
II. Public Comment			07:03 PM
A. Public Comment	Discuss	Artie Sullivan	10 m
III. Review of Previous Meeting Action Items			07:13 PM
A. Review of Previous Meeting Action Items	Discuss	Artie Sullivan	
<ul style="list-style-type: none"> • Development and Fundraising training for Board • Identify potential candidates for the Board – Goal is 3 new members for SY 2019-2030. Areas that need representation on the board – <ul style="list-style-type: none"> • Alumni • Parents of families residing outside of Marblehead. • Strengthen Subcommittees if needed <ul style="list-style-type: none"> • Communication and Development • Review Documents located in Board Member Handbook Google Drive. Invitation sent by separate email. 			

- Add documents that are needed

IV. New section

**07:13
PM**

A. Upcoming Meeting Agenda Items FYI Artie Sullivan 5 m

- August – Adopt Annual Report (needs to be adopted by July 31st in future years), an update on the Board Member Mentoring, adopt HOS Goals.
- Sept – Presentation of the Strategic Plan by the Strategic Planning Committee, Approve Committee Memberships and Vice-Chairs
- Oct – Adoption of the Annual Audit, Adoption of the Strategic Plan, Presentation on HOS Evaluation Process by Personnel Committee
- Nov – Review Site Inspection if available
- Dec – Review Site Inspection, an update on the Board Member Mentoring
- Jan – HOS Mid-year review
- Feb –
- March – Set up Satisfaction Survey, Set Annual Board Retreat Date
- April – HOS Goals Presentation
- May – HOS Annual Evaluation, Budget Adoption
- June – Annual Board Retreat

V. Other Business

**07:18
PM**

A. Board Goals for SY 2019-2020 Discuss Artie Sullivan

Goal-1 (Strategic Plan Implementation):

- Define and adopt a 5-year strategy plan that is fully aligned with the mission of MCCPS. To include full implementation of year-1 objectives as defined in the plan and staging for the subsequent year.

Goal-2 (Board Health & Sustainability)

- Continue to build and develop a strong and diverse board to ensure the long-term health and sustainability of MCCPS, through creative mentorship and training programs (in collaboration with governance committee). To include identification of 2-3 new board members SY 2018-2019.

Goal-3 (Development)

1. Funding Streams
2. Grants & Fundraising
3. Board Responsibility

Goal 4 (Communication and Community Development)

- Strengthen the engagement with key stakeholders (e.g. Head of School, Parents, Students, Educators, PTO and Community) to support the growth and development of MCCPs role within the community and enhance the ongoing school initiatives and fundraising efforts. To include fostering a strong working relationship between the Board of Trustees and HOS to drive implementation of the 2019 strategic plan and ensure the long-term success of MCCPS.

Goal-5 (Bylaws Review)

B. Planning for SY 2019-2020 Discuss Artie Sullivan

Planning for upcoming SY 2019-2020

- 25th Anniversary Celebration
- Charter Renewal Application Process
 - Submit Charter Renewal Application by August 1, 2019 **Submitted**
 - Preparation for Site Visit week of Nov 7, 2019
 - Prepare Accountability Plan Draft
- Board Leadership and Committee Chairs for SY 19-20, **Completed**

- Bylaws Review

C. Board Member Mentoring	Discuss	Artie Sullivan	15 m
Status Update of Board Member Mentoring			
D. Annual Goal Setting for Head of School	Vote	Artie Sullivan	15 m
DRAFT of HOS Goals for SY 2019-2020			
E. Approve Annual Report	Vote	Artie Sullivan	15 m
Review Annual Report			

VI. Committee Updates **08:03 PM**

A. Governance Committee	Discuss	Karl Smith	5 m
B. Finance Committee	Vote	Rudi Herve	5 m
C. Personnel Committee	Discuss	Artie Sullivan	15 m
D. Academic Excellence	Discuss	Jessica Xiarhos	5 m
E. Development	Discuss	Ellen Lodgen	5 m
F. Strategic Plan Committee	Discuss	Fred Ferris	5 m
G. Communications, and Community Relations Committee	Discuss	Ian Hunt	5 m
H. Charter Renewal	Discuss	Artie Sullivan	5 m

VII. HOS Report **08:53 PM**

A. Monthly Report	FYI	Peter Cohen	15 m
HOS to share monthly report.			

VIII. Public Comment **09:08 PM**

A. Public Comment	Discuss	Artie Sullivan	5 m
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IX. Board Member Comments and Resolutions **09:13 PM**

A. Board Member Comments and Resolutions	Discuss	Artie Sullivan	5 m
This is an opportunity for Board Member Comments and Resolutions			

X. Closing Items **09:18 PM**

A. Recap Action Items	Discuss	Paul Baker	2 m
Clerk to review actions items, add any additional items discussed.			
B. Meeting Evaluation	Discuss	Artie Sullivan	3 m
Discuss how meeting went, did we stay on topic, meet goals, etc.			

C. Adjourn Meeting

Vote

**Artie
Sullivan**

Cover Sheet

Approve Minutes

Section: I. Opening Items
Item: C. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Monthly Board Meeting on June 25, 2019



MCCPS Board of Trustees

Minutes

Monthly Board Meeting

Date and Time

Tuesday June 25, 2019 at 7:00 PM

Location

MCCPS, Room 8L

Trustees Present

Artie Sullivan, Ellen Lodgen, Fred Ferris, Jen Jewell, Jessica Xiarhos, Karl Smith, Paul Baker, Peter Cheney, Richard Doron, Rudi Herve, Sean Killeen, Stephen Veiga, William Sullivan

Trustees Absent

Ian Hunt, Peter Cohen, Rebecca Whidden

Guests Present

Carol McEnaney

I. Opening Items**A. Record Attendance and Guests****B. Call the Meeting to Order**

Artie Sullivan called a meeting of the board of trustees of MCCPS Board of Trustees to order on Tuesday Jun 25, 2019 @ 7:05 PM at MCCPS, Room 8L.

C. Approve Minutes of Previous Meeting

Karl Smith made a motion to approve minutes, as amended, from the Monthly Board Meeting on 05-28-19.

Ellen Lodgen seconded the motion.

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

D. Approve Minutes of Board Retreat

William Sullivan made a motion to approve minutes, as amended, from the Annual Board Retreat on 06-08-19.

Stephen Veiga seconded the motion.

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

II. Public Comment

A. Public Comment

There was no public comment at this time.

III. Old Business

A. Review of Previous Meeting Action Items

Artie Sullivan reviewed old business per meeting agenda.

IV. Board and HOS Goals

A. Review Board Goals for SY 2018-2019

Artie Sullivan reviewed Board goals and accomplishments from the 2018/19 school year.

B. Board Goals SY 2019-2020

Board goals for the 2019/20 school year will be set at the July/August Board Meetings.

C. Committee Assignments

Review Board Member Committee Assignments for SY 2019-2020.

	CHAIR	2nd BOARD MEMBER
Governance:	Karl	Paul
Finance:	Rudi	Rich
Personnel:	Artie	Peter Cheney
Academic Ex:	Jess	Ellen
Communication:	Ian	Jess
Strategic Plan:	Fred	Becca
Development:	Ellen	Stephen

D. Goals for HOS - SY19-20

HoS, Dr. Peter Cohen, will present his goals for the school year at the August 2019 Board Meeting, whereupon the Board will discuss, amend and vote on the proposal.

V. Charter Renewal Application

A. Charter Renewal Application

Ellen Lodgen made a motion to to approve the 2020-2025 Charter Renewal Application, pending minor grammatical additions and clarifications and verification by Dr. Peter Cohen. The Application is to be presented to the State by 5pm 8/1/2019.

Paul Baker seconded the motion.

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

VI. Committee Updates

A. Governance Committee

No additional information to share.

B. Finance Committee

Karl Smith presented his final updates as MCCPS Board Treasurer.

The Board acknowledged Karls' 3 years at the helm and thanked him for his dedication and thoughtful clear analysis of the schools finances.

Karl will introduce Peter Cohen and new treasurer, Rudi Herve, to the Eastern Bank representatives who deal with the schools' mortgage and line of credit.

Artie Sullivan made a motion to approve adding the following signatories to the East Boston Savings Bank Operation Account effective July 1, 2019: Dr Peter Cohen, Head of School, Mr Rudolph Herve, Treasurer.

Paul Baker voted to accept the motion.

Stephen Veiga seconded the motion.

The motion was approved unanimously.

C. Personnel

Karl Smith made a motion to adopt the wording regarding the formation of a "Head of School Oversight Committee" as presented by the Personnel Committee.

Fred Ferris seconded the motion.

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

D. Academic Excellence

Academic Excellence Committee has not met since last Board meeting.

E. Development

Development Chair, Ellen Lodgen shared that the May 50/50 calendar raffle netted \$10,451, \$4,000 of which will be used to purchase a moveable GAGA Pit for the use of students across all grades.

F. Strategic Planning

No updates at this juncture.

G. Communication and Community Relations

No updates at this time.

H. Charter Renewal

Please see section V (A) above.

VII. New section

A. Monthly HOS Report

Acting HoS, Bill Sullivan, presented his final update:

Coordinated Program Review; The deadline for the most recent Corrective Action Plan (CAP) was met. It was responded to, so far there was just a request for a more detailed PD schedule for some Trainings. Needed assurances that certain trainings were to be delivered to the whole staff and not just the SPED staff.

- Next Progress reports are due July 17th and August 30th and deal primarily with providing evidence of certain mandatory trainings that will take place before the start of school.
- **Satisfaction Surveys**
- Parent Satisfaction Survey and Staff Satisfaction Survey were completed and the results were shared with the board. Bill & Peter will determine how the surveys will be used to make decisions and how some individual data should be shared with the staff.

- Data from the survey was inserted into the Charter Renewal document where appropriate.

Academic Success

- Exhibition #3 Monday was held on 6/17 Bill reminded the staff of both parent & student expectations and that this was an opportunity to close the school year out on a high.
- Preliminary MCAS Data has been made available and the math department is digesting that data to inform placement decisions for next year.
- This Fall more work will be done in the department when more complete data is made available.

Contracts

- 2 contracts were not renewed and 2 resignations has been received.
- SchoolSpring posting has been placed for known openings.
- Candidate review, phone interviews, and in-person interviews has started.
- Mr. Nick Santuro will move from 8th grade Paraprofessional and long term 8th grade Humanities sub, to 6th grade Humanities teacher.
- Mr. Joseph Mangano will assume the role of Physical Education Teacher and Assistant Athletic Director
- Molly Wright has been hired as the 5th Grade Humanities Teacher.
- There are 2 contracts that have, as yet, not been signed. Bill believes that this will not affect 19-20 staffing.

Graduation

- Worked well having it in Charter Hall. Students facing the audience was well received.
- Erik Roberts received The Founding Faculty Award.

2019-2020 Admissions Update

Enrollment Update as of 6.25.19:

4th - 36 (plus 13 offers) = 49

5th - 45 (plus 3 offers) = 48

6th - 48 (plus 1 offer) = 49

7th - 28 (plus 8 offers) = 36

8th - 40 (plus 2 offers) = 42

Possible total: 224

VIII. New section

A. Public Comment

There were no public comments at this time.

IX. Board Member Comments and Resolutions

A. Board Member Comments and Resolutions

Artie Sullivan thanked the Acting Head of School for his contributions to MCCPS whilst the Board completed their new Head of School search and hiring process. The Board presented Bill with a small token of appreciation.

Artie also thanked all Board members for their work over the past school year .

X. Closing Items

A. Recap Action Items

Board and HoS goals will be discussed at the July and August Board Meetings.

B. Meeting Evaluation

The went well. All items were covered in a timely manner and the meeting ended earlier than scheduled.

C. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 8:45 PM.

Respectfully Submitted,
Paul Baker

Cover Sheet

Annual Goal Setting for Head of School

Section: V. Other Business
Item: D. Annual Goal Setting for Head of School
Purpose: Vote
Submitted by:
Related Material: Head of School Goals - P. Cohen 2019.docx

Head of School Goals

2019-2020

Goal 1: Effective Entry and Direction Setting. By early spring, the school will have broad agreement from key stakeholder groups about (a) the school's most critical needs, (b) the strategies and goals that will address them most effectively, and (c) the measures that will be used to assess progress.

Key Actions

1. By mid-August, present to the Board a written Entry Plan, including (a) types of evidence to be analyzed, (b) stakeholders to be interviewed, (c) methods for assessing instructional practice, and (d) methods for assessing school systems of support including financial management, human resources, and operations.
2. Oversee the Charter Renewal Process and take under advisement and be responsive to implementing the recommendations from the report from the inspection team.
3. By December, complete and present a report of Entry Findings that (a) synthesizes evidence collected, (b) identifies strengths of the system and the most critical areas for improvement that require further inquiry, and (c) identifies next steps for study.
4. Work with team to plan, execute, and capitalize on the 25th Anniversary event

Goal 2: Maintain Momentum During the Transition. Keep the school moving forward during this year's transition in leadership by working with the Admin Team and other school leaders to ensure that meaningful progress is made on critical school goals.

Key Actions

1. Work with Admin Team to design and execute productive and inspirational opening week of professional development for teachers.
2. Begin observations of teachers in September leading to timely feedback, regular coaching, and professional development opportunities for improvement of instructional practices across the school.
3. By December facilitate a community forum ("State of the School") to share the Strategic Plan, Vision, and updates on the Charter Renewal process.
4. Develop a school improvement plan identifying areas for growth.
5. Work with the Board, Admin Team, and Faculty to develop a plan for retention of students and staff.

Goal 3: (Professional Practice) New Charter Public School Leader Program - MCPA. Develop knowledge of the role of Head of School and skills in team building, community support, budgeting, development, and instructional leadership by completing the first year of the New Leader Program led by the Massachusetts Charter Public School Association.

Key Actions

1. Attend six scheduled in-person training sessions.
2. Complete all webinars.
3. Consult with my assigned coach at least monthly.

Goal 4: Begin the Process of designing an effective plan for Instructional Coaching and Teacher Evaluation. (This is year one of a multi-year goal.) Work with evaluators toward developing a coaching model that leads to improved instructional practices across the school

Key Actions

1. Gather data on current evaluation systems
2. Monitor the frequency of Head of School visits to classrooms and review the quality of feedback to teachers.
3. Work with all evaluators on a shared approach and execution of the evaluation system.
4. Observe classrooms and share conclusions about the level of practice observed.

Cover Sheet

Approve Annual Report

Section: V. Other Business
Item: E. Approve Annual Report
Purpose: Vote
Submitted by:
Related Material: MCCPS Annual Report 2018-19.docx

Marblehead Community Charter Public School
Annual Report - Draft
2018-2019

Marblehead Community Charter Public School
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Marblehead, MA 01945

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Date report submitted: August 1, 2019

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Introduction to the School

<i>Marblehead Community Charter Public School</i>			
Type of Charter	Commonwealth	Location	Marblehead, MA
Regional or Non-Regional?	Non-Regional	Districts in Region	NA
Year Opened	1995	Year(s) Renewed	2000, 2005, 2010, 2015
Maximum Enrollment	230	Current Enrollment	228 as of June 30, 2019
Chartered Grade Span	4-8	Current Grade Span	4-8
# of Instructional Days per school year	180-185	Students on Waitlist	82 students are on the 18-19 waitlist as of March 1, 2019
School Hours	Regular hours: 7:45-3:15 Before school care: 7:00-7:45 After school programming: 3:15-5:30	Age of School	24 years
Mission Statement			
MCCPS fosters a community that empowers children to become capable, self-determining, fully engaged individuals who are critical and creative thinkers committed to achieving their highest intellectual, artistic, social, emotional, and physical potential. We are dedicated to involving, learning from, participating in, and serving our school community and the community at large.			

Letter from the MCCPS Board of Trustees

Marblehead Community Charter Public School (MCCPS) is in its 24th year of continuous operation and sets high standards for itself as an organization. Our dedication to our mission, core values, and the promises of our Charter remains active and strong. Our consistently meeting or exceeding all Accountability Plan Objectives over the course of this this year is evidences MCCPS' continued success.

Our academic program has remained strong as measured by internal and external data. Both the Board and school are committed to academic excellence as its primary focus. During this academic year, Parent Satisfaction Surveys consistently rated the Education Program with high marks. The program satisfaction for this year are: Math - 86%, Science - 92%, English Language Arts - 78%, Global Studies - 83%, Music 84%, Art - 90%, Foreign Language - 79%.

A Sampling of comments from the Parent Satisfaction Surveys include:

- “Our student has matured and progressed so much over the past 5 years.”
- “MCCPS is a unique place where students are able to grow and are supported through all of the developmental changes that middle school brings.”
- “We have overall been thrilled with the experience. The school has been amazing at helping a shy anxious child find her groove.”
- “Love the independence and self confidence that my kids have developed”
- “Both my children have flourished and grown significantly socially, emotionally,
- and academically since attending MCCPS”
- “A place for forward thinkers who want kids to have the skills they are going to need going forward.”

MCCPS remains true to the tenets of our Charter. Teachers play a leadership role throughout the school, serving on the Board as well as numerous committees. They participate in a highly collaborative environment, with regular time scheduled weekly to assess, reflect, and continually improve upon the quality and effectiveness of the academic program. The result is authentic and meaningful integration across all grade levels and curriculum areas.

Organizationally, MCCPS is in a position of stability in the key areas of financial management, governance, school leadership, and parent/community involvement. Our annual audit results are evidence of a solid financial and operational infrastructure. Strong parent and community involvement is evidenced by the number of parents and community members serving on the Board and its committees, leading Enrichment programs, and participating in the PTO.

The Board of Trustees is committed and engaged, and composed of parents, community members, and teachers as required in our Charter. This year, the Board devoted a substantial amount of time to the development of strategic goals and continued to focus on the development of key policies and procedures, Head of School Evaluation, Head of School Succession Plan, Student Retention, Academic Programming, and Financial Oversight. As a Board, we are always looking to improve our practice. During this year, 5 new Members were added to the Board of Trustees.

Among the major accomplishments for the current charter period are:

- Hired a New Head of School - contract commencing in July 2019
- Updated the Head of School Evaluation Policy and Procedures
- Adopted a Head of School Succession Plan
- Obtained a clean audit opinions
- Presented 3 Public Exhibitions of Student Work
- Hosted Sustainability Fairs
- Student hosted Diversity Nights
- Participation in Anti-Defamation League program by faculty and students
- Successfully submitted Charter Renewal Application

However, this year was not without its challenges. Chief among these was the increase in Special Education Population. Both Parent and Staff Satisfaction Surveys and the Coordinated Program Review Site Visit of May1-3, 2018, have evidenced this. Parent Satisfaction surveys reveal an average Satisfaction of 28%, with an Average of No Experience rating of 1/3 of respondents for the Special Education Program. The Acting Head of School, the Director of Student Services, and the Guidance Counselor have been working with the Office of School Monitoring to address the findings of the CPR. To assist in this area, a new School Adjustment/Behavior Specialist joins the staff beginning for SY19-20,

As we approach our 25th anniversary, we look forward to the opportunities the academic year will bring. This year will include the Charter Renewal Onsite Inspection and 25th Anniversary Celebration. This next school year will see a continued focus at the Board and school level on strategic planning, with the goal of moving the school to even higher levels of achievement. The best legacy we can leave is to foster a community that empowers children to become capable, self-determining, fully engaged individuals who are critical and creative thinkers committed to achieving their highest intellectual, artistic, social, emotional, and physical potential.

Sincerely,
 Arthur F Sullivan, III
 Chair, MCCPS Board of Trustees
 It's a Great Day to be a Navigator!

School Performance and Program Implementation

There have been no programmatic or structural changes in the 2018-19 school year.

Faithfulness to Charter

Mission and Key Design Elements

Mission, vision, educational philosophy and pedagogical approach:

MCCPS fosters a community that empowers students to reach their highest potential. The faculty, staff, and administration, the parent body, community members, and students are all committed to this ideal, and enormous energy and passion are invested regularly in pursuing our mission.

Key design elements:

The key design elements of the school continued through this Charter Term: a student-centered learning environment that included frequent opportunities to engage in project-based learning, problem-solving, critical thinking, collaboration, creativity, and communication. All students presented to their parents and teachers, the wider community, and their peers during three Public Exhibitions of Student Work per year (in each November, March, and June). The teachers exercised considerable autonomy regarding how and when the state frameworks were addressed. Their talents and expertise resulted in robust and highly effective learning experiences for the students. Parents were afforded opportunities to contribute substantively and meaningfully to the life of the school, including involvement in the curriculum, governance, enrichment, and PTO.

Examples of the Mission in Action**Completion of 1-to-1 Program:**

Access to technology and learning materials are key prerequisites to our students' success. Student devices are an unrivaled tool for learning and to share one's learning. While learning can most certainly happen without the use of technology, the lack of it can restrict opportunities for our students and staff. Access to learning materials has never been higher. 100% of our student population has access to 1-to-1 devices. In a recent survey, 93% of students report using their device every day in their core classes. 86% of teachers use online platforms (Google Classroom, Big Ideas Math, etc.) to share learning material for students.

While access to these devices is important, it is even more important to ensure these device support student learning and the mission of the school, including learning from and contributing to the community. Students have multiple opportunities to share their work, both collaboratively on group projects with their peers and during our student exhibitions, but also as a continual practice of learning and growth in our online portfolios.

Service Learning:

Three years ago, we began an effort to reinvigorate our Community Service Learning (CSL) program. This effort started with professional development provided by Harkins Consulting, a reputable provider of service learning for Department of Elementary and

Secondary Education and schools across the country. We learned about KIDS Service-Learning model including key principles, elements, and entry points for integrating CSL into our classes. In subsequent professional development sessions, teachers developed integrated units that married their classroom content with KIDS Service-Learning framework. Every grade level implemented a CSL unit. The 7th grade team developed a student mentor program to help support younger students socially and academically. Other grade levels established connections with outside organizations including Salem Sound CoastWatch, MassBike, and the New American Society. These students explored diverse problems connected to ocean ecology, bike safety, and immigration. The school has established both an on-site Little Free Pantry and Little Free Library.

In SY 2018-2019, supported with grants from and the MCCPS PTO and Friends of Marblehead Public Schools, have implemented the Anti-Defamation League's A Classroom of Difference. The Anti-Defamation League Student Leadership Team has been empowering the students to identify bias and foster civil discourse. Our highest ambition is to grow leaders who will make our world a better place for everyone. The students and teachers will inspire substantial and sustainable change at our school and beyond.

We continued to support our CSL program by starting our this school year with additional professional development from Harkins Consulting. This support will help to expand our CSL offerings throughout the school. We hope this work will include developing partnerships with additional local organizations and expand the integration of CSL to additional units of study and subjects.

Amendments to the Charter

Date	Amendment Requested	Pending or Approved?
	none	

Access and Equity

2017-2018 Student Discipline

Student Group	Students	Students Disciplined	% In-School Suspension	% Out-of-School Suspension	% Expulsion	% Alternate Setting	% Emergency Removal
All Students	236	10	3.4	1.3	0.0	0.0	0.0
English Learner	1						
Economically disadvantaged	31	2					
Students w/disabilities	61	3					
High needs	85	5					
Female	92	1					
Male	144	9	4.9	1.4	0.0	0.0	0.0
Amer. Ind. or Alaska Nat.	2						
Asian	10	1					
Afr. Amer./Black	12	0					
Hispanic/Latino	4						
Multi-race, Non-Hisp./Lat.	6	0					
Nat. Haw. or Pacif. Isl.	0						
White	202	9	3.5	1.5	0.0	0.0	0.0

This year we have carefully reviewed our schools suspension the data. There were 17 suspensions issued during the 2018-2019 school year. This was an increase in the number of suspensions from the previous year. After our audit we are confident that this increase is attributed to the rules that were broken and not to any trends within the school as to the use of suspensions.

The only subgroup that saw an increase was the number of male students receiving suspensions. All other subgroups as a ratio remained for the most part unchanged. The data indicates that the percentage of in-school suspensions was very close to the percentage of out-of-school suspensions dropped; 54% and 47% respectively.

Suspensions are used sparingly at Marblehead Charter. Out of school suspension are appropriate for issues involving physicality or bullying. During in-school suspensions the students work on the same materials as their classmates. We encourage students to reflect on their actions, learn from mistakes, and restore relationships that have been negatively impacted. An important element of all suspensions is a required reentry meeting that is attended by the members of the grade level team, a parent, and most importantly the student. This is an important element as it is essential in helping the student feel respected and supported as return to class.

Dissemination Efforts

Best Practice Shared	Vehicle for Dissemination	Who at the school was involved with the dissemination efforts?	Criteria that best aligns to the shared best practice	With whom did the school disseminate its best practices?	Result of dissemination
Food Service integration	Visit to school and ongoing communication	Support for Essex Tech to prepare for their Coordinated Review and Metro Monthly Meetings	Shared with local schools about innovative school practices	Essex Tech Vocational School	Sharing of best practices and meeting State/ Federal Guidelines
Project-Based Learning and Integration	3 Public Exhibitions of Student Work at MCCPS (November, March, & June)	All faculty, staff, students, administrators and parents	Presenting a professional conference	Local district and private school educators and the community	Enhanced understanding of PBL, integration, and service learning
Integration of Project- Based Learning & Technology	MASS CUE Computer Using Educators' Conference - October 2018	Director of Technology	Presented at professional conference about innovative school practices	Educators from Massachusetts	Contacts shared, examples and info shared with participants
Endicott Fellows Program	School-based graduate student fellowship	4th , 5th and 6th grade Teaching Teams	Shared with graduate about best practices`	Graduate Students from Endicott College	All three fellows completed the program and one fellow is joining MCCPS as a full-time faculty member
Curriculum Integration; Functions of food service; National Lunch Program	Internship in Food Service	Nutrition Director	Hosting aspiring educator	Student from Simmons College	Greater appreciation for the value of integrating food service and nutrition within the curriculum

Project Based Learning Workshop	MCCPS	MCCPS Teachers	Presented workshops about innovative school practices	Public School Teachers and Interested Community Members	Enhanced understanding of PBL and integration
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Academic Program Success

Student Performance

- A. Marblehead Community Charter Public School’s school report card (overview)
<http://reportcards.doe.mass.edu/2018/DistrictReportcard/04640000?Length=8>

- B. Other performance data

Overall Classification	Accountability Percentile	Progress Toward Improvement Targets
2018	2018	2018
Not requiring assistance or intervention. Reason for Classification: Partially meets targets	Found Here http://profiles.doe.mass.edu/general/general.aspx?topNavID=1&leftNavId=100&orgcode=04640000&orgtypecode=5	Meeting 35 percent of improvement targets.

Program Delivery

No changes were made to the school’s curriculum, instructional model, assessment methods or supports for all learners were implemented in the 2018-2019 school year.

Organizational Viability

Organizational Structure of the School

A new Head of School joined the organization. Our Athletic Director has resigned. All other positions have remained the same. .

Organizational Chart

Board of Trustees			
Head of School, Peter Cohen (7/2019)			
Assistant Head of School, Bill Sullivan	Business Manager, Jeff Barry	Director of Student Service, Michael Condon	Director of Curriculum, Instruction, & Technology, Matt Cronin
	Nutrition Director, Laura Wood		Department Chairs: Ellen Lodgen, Meghan Hale

Network Structure or Multiple Campus Organizational Structure

- Not applicable

Teacher Evaluation

- No change has been made.

Budget and Finance

A. Unaudited FY19 statement of revenues, expenses, and changes in net assets (income statement)

FY19 Income Statement

Ordinary Income/Expense	
Income	
VACATION PROGRAMMING	15,538.32
STATE ALLOCATION	3,195,223.00
FEDERAL & STATE GRANTS	70,478.00
SCHOOL LUNCH	110,198.97
STUDENT ACTIVITIES	63,854.04
INVESTMENT INCOME	96.94
OTHER INCOME	59,462.61
STUDENT SUCCESS FUND	17,440.22
CONTRIBUTIONS	7,686.68
PRIVATE GRANTS	5,244.32
REIMBURSEMENTS	3,343.55
MEDICARE REIMB.	3,252.98
FUNDRAISING	40,055.17
Total Income	<u>3,591,874.80</u>
Gross Profit	<u>3,591,874.80</u>
Expense	
PERSONNEL	2,427,579.67
BENEFITS	404,309.58
STAFF DEVELOPMENT	116,385.25
SEARCH COSTS	1,562.79
SUBSTITUTE	2,062.50
DIRECT STUDENT SUPPORT	1,118,811.55
STUDENT ACTIVITY	60,921.75
SCHOOL LUNCH EXP	69,721.80
OCCUPANCY	139,359.48
OFFICE & ADMIN	326,432.56
DEPRECIATION	94,667.72
Total Expense	<u>3,661,814.65</u>
Net Ordinary Income	(69,939.85)

B. Statement of net assets for FY19 (balance sheet)
Balance Sheet at June 30, 2019

ASSETS	
Current Assets	
Checking/Savings	
Total Checking/Savings	148,239.47
Total Current Assets	148,239.47
Fixed Assets	
17 Lime Street	4,250,000.00
Building Improvements	33,184.46
Fixed Assets	86,648.00
Accumulated Depreciation	(540,927.00)
Total Fixed Assets	3,828,905.45
TOTAL ASSETS	4,293,534.02
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	200.00
Total Accounts Payable	200.00
Other Current Liabilities	
Payroll Liabilities	0.00
Accrued Payroll	117,331.08
Accrued Payroll Taxes	3,989.63
MTRB Liability	112,990.58
Payroll Clearing Account	2,978.10
Accrued Expenses	477,334.59
Total Other Current Liabilities	214,623.98
Total Current Liabilities	214,823.98
Long Term Liabilities	
East Boston Savings Bank	3,817,913.96
Total Long Term Liabilities	3,817,913.96
Total Liabilities	4,032,737.94
Equity	
Opening Bal Equity	(294.76)
Retained Earnings	331,030.69
Net Income	(69,939.85)
Total Equity	260,796.08
TOTAL LIABILITIES & EQUITY	4,293,534.02

C. Approved School Budget for FY20
FY20 Operating Budget

State Allocation	3,243,899.00
Other Income (Homework Club, Summer School)	72,244.00
Vacation Programing	14,000
Student Success Fund	22,000.00

Total Income	<u>3,352,143.00</u>
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Personnel	2,380,986.00
Benefits	424,200.00
Staff Development	15,000.00
Search Costs	2,500.00
Direct Student Support	70,900.00
Occupancy	124,750.00
Office & Admin	238,006.00
6100- Depreciation	94,572.00

Total Expense	<u>3,350,914.00</u>
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Net Ordinary Income	<u>\$6,356</u>
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D. Capital Plan for FY19

Description	Status	Est. Cost	Financing
Space needs analysis of newly acquired space w/architect incl. plans, schematics, conceptual drawings and estimates	FY21	\$10,000	Operating capital
Final prints of above; architectural, structural, mechanical & technical	FY23	\$10,000	Operating capital
Completion of build-out (7,321 sf @ \$169.33/sf)	FY25	\$1,239,665	Capital campaign
Renovation of existing classrooms and offices (30,000 sf @ \$100/sf)	FY25	\$3,000,000	Capital campaign
Replacement of existing fire alarm panel	FY21	\$20,000	Capital campaign
Replacement of existing burglar alarm incl. addition of exterior surveillance	FY21	\$25,000	Capital campaign
New roof/roof repairs	FY22	\$275,000+	Capital campaign
Replace 1 rooftop HVAC unit	FY21	\$10,000	Capital campaign
New telephone system	FY20	\$25,000	Capital campaign
Replacement of kitchen floor	FY22	\$25,000	Capital campaign
<i>As of 6/30/19 the school did not have a separate Capital Campaign account.</i>			

Technology

Description	Status	Est. Cost	Financing
Student Devices	FY20	\$17,000	Operating Capital
Staff Devices	FY20	\$5,000	Operating Capital
Internal Network Connections (Switches, Router)	FY20	\$5,000	Operating Capital
External Network Connection ISP	FY20	\$18,000	Operating Capital

Please note: the school expects to complete its Strategic Plan during the FY 20 school year. Once completed, this document will be updated.

APPENDIX A

Accountability 2018-2019

Accountability Plan Goals		
	2018-2019 Performance	Evidence
Objective: MCCPS will facilitate the development of teacher leadership in the areas of curriculum, instruction, and assessment. KDE 1		
Measure: Each year at least 80% of MCCPS teachers who have been employed for at least 2 years will lead at least one professional development or mentoring activity.	MET	86% (25 out of 29) faculty, staff, and administration who have been employed at the school for at least 2 year led at least one PD or mentoring activity
Measure: Each year, at least 80% of MCCPS teachers who have been employed for at least 2 years will achieve proficient or above on the Element IV-D-1 of the Professional Culture Standard on the Educator Evaluation Rubric	MET	100% of the teachers who have been employed for at least 2 years achieved proficient or above on IV-D-1.
Objective: MCCPS will implement rigorous project-based learning that incorporates increasing levels of cognitive complexity. KDE 2		
Measure: Each trimester at least 90% of teachers will collaborate with their colleagues to create project based learning experiences that include the development of higher order thinking skills.	EXCEEDED	100% of teachers collaborated with their colleagues to create PBL experiences that included the development of higher order thinking skills.
Measure: Each trimester at least 80% of students will achieve proficient or higher on project-based assessments that are aligned to grade level standards in the core subjects*.	MET	Each trimester at least 80% of the students at each grade level achieved proficient or higher on project-based assessments that were aligned to the grade level standards.
Objective: MCCPS will employ a portfolio system to document student achievement and growth. KDE 3		

<p>Measure: Each trimester, at least 95% of students will document a project-based learning assessment and reflection for each of the core subjects*.</p>	<p>MET</p>	<p>Each trimester, at least 95% of the students at each grade level documented a PBL assessment and reflected on their growth/progress.</p>
<p>Measure: Annually, at least 80% of students will achieve proficient or higher on the MCCPS Portfolio Rubric</p>	<p>MET</p>	<p>At least 80% of students at all grade levels achieved proficient or higher on the MCCPS Portfolio Rubric</p>
<p>Objective: MCCPS will disseminate its practices regarding curriculum, instruction, and assessment to other schools in Massachusetts.</p>		
<p>Measure: By the end of the 2019-20 school year, MCCPS faculty will have executed at least 8 workshops for public school faculty in the areas of curriculum, instruction, and assessment.</p>	<p>MET</p>	<ol style="list-style-type: none"> 1. MASS CUE Conference, 10/15 2. MASS Library Association, 8/16 3. MASS CUE, 10/16 4. DissemiNATION, 11/16 5. MCPSA Principals' Convening, 9/16 6. MASS CUE Conference, 10/17 7. Project-Based Learning Workshop at MCCPS, 5/5/17 8. MASS CUE Conference, 10/18

*Core subjects: English language arts, math, science, global studies, foreign language, art, and music.

APPENDIX B

Recruitment Plan 2019-2020

Marblehead Community Charter Public School

2018-2019 Implementation Summary:

The 2018-2019 Recruitment Plan strategies were carefully and successfully implemented, and this positively impacted the community perspective of the school and the number and variety of applications received. The strategies were implemented in a time sensitive manner with specific regard to the lottery application deadline, open house dates, and the general enrollment period. Multiple ads were placed in the Marblehead and Swampscott Reporters, the Jewish Journal and in the Christmas Walk ad pages of the Marblehead Magazine. In addition to press releases and media announcements, the school incorporated the use of yard signs to promote open houses and admissions/applications deadlines. Signs were posted throughout Marblehead and surrounding towns. Announcements were included on local Patch and Facebook posts. Several families who attended open houses mentioned finding out about the event from yard signs, social media posts.

General Recruitment Activities for 2019-2020:

Information regarding the school, the application period, and open houses will be aggressively publicized. The application will be available on the school's website in English, French, Spanish, and Russian, and other translations will be provided when needed. Paper copies will be available at the front office, and will be mailed to applicants when requested. The school will host at least 3 open houses (1 weekday evening and 2 Saturday mornings) designed to provide information about the school and its programs, the faculty/staff, students, and parents, and the extracurricular/enrichment opportunities that are available. The school will advertise the open houses, the application timeline, and school sponsored events via social media and in local newspapers. Lawn signs will be used to announce open houses and the application due date. The application period and open houses will be advertised on MHTV. Information will be distributed and questions will be answered during the weekend of the Marblehead Christmas Walk. Tours for parents/families (in addition to the open houses) will be provided when requested. The application period and open houses will be advertised in the school's weekly newsletter,

MCCPS Highlights, which will be emailed to currently enrolled families. Current parents, students, teachers, and board members will lead tours during the Saturday morning open houses. All meetings, documents, and advertisements will communicate a sense of welcome for ALL students.

Per M.G.L. c. 71 § 89 (1), MCCPS will not make statements in writing, in meetings, on tours, or during open houses that are intended to discourage, or that have the effect of discouraging, students with disabilities, students with limited English proficiency, or any other protected group of students from submitting an application to the School.

Recruitment Plan – 2019-20 Strategies	
Special education students/students with disabilities	
<p>(a) CHART data</p> <p>School percentage: 25.2%</p> <p>GNT percentage: N/A</p> <p>CI percentage: 14.3%</p> <p>The school above CI percentages</p>	<p style="text-align: center;">(b) 2018-2019 Strategies</p> <p><input type="checkbox"/> Met GNT/CI: no enhanced/additional strategies needed</p> <ol style="list-style-type: none"> a. The Director of Special Education or a special educator will be present at each open house to answer questions and describe the program. b. The Director of Special Education will be available to meet with parents when requested - before, during, or after school. Email questions will be answered in a timely manner. c. All enrollment/recruitment information that is sent to parents/posted on the school’s website will be non-discriminatory, will communicate that children with disabilities are welcome, and that all will be supported at MCCPS. d. Members of the Special Education Parent Advisory Council will be encouraged to attend the open houses in order to answer questions and describe their experiences with the teachers and program. e. The SEPAC will meet monthly in order to support parent needs, and it will schedule parent learning activities at least two times per year. f. Opportunities to highlight the successes of students with disabilities will be explored. <p style="text-align: center;">(c) 2019-2020 Additional Strategy(ies), if needed</p> <p><input type="checkbox"/> Did not meet GNT/CI: additional and/or enhanced strategies needed. Include the time allotted for each strategy for data change (i.e. 2-3 years, 1 year) and/or if the school collaborated with a local community organization on these strategies.</p>

Limited English-proficient students/English learners	
<p>(a) CHART data</p> <p>School percentage: 1.3%</p> <p>GNT percentage: 1.3%</p> <p>CI percentage: 0.8%</p> <p>The school is at GNT percentages and above CI percentages</p>	<p style="text-align: center;">(b) 2018-2019 Strategies</p> <p><input type="checkbox"/> Met GNT/CI: no enhanced/additional strategies needed</p> <ol style="list-style-type: none"> 1. Application materials will be available on the school’s website and in print in English, Spanish, French, and Russian. Translations in other languages will be made available upon request. 2. All admissions/recruitment information that is sent to parents/posted on the school’s website will be non-discriminatory, will communicate that LEP/ELL students are welcome, and that all will be supported to reach their highest potential. 3. Print ads will include text that welcomes LEP/ELL students. 4. Flyers in English, Spanish, French, and Russian advertising the school and the application process will be distributed in the neighboring cities of Salem & Lynn. 5. Events and activities that honor various cultures and cultural identities will be included in the school’s calendar. 6. The school will create connections with local churches and community groups that serve LEP/ELL students. 7. Translators will be available at open houses. 8. The school will leave translated copies of flyers and applications at adult ESL programs in Salem and Lynn. <hr/> <p style="text-align: center;">(c) 2019-2020 Additional Strategy(ies), if needed</p> <p><input type="checkbox"/> Did not meet GNT/CI: additional and/or enhanced strategies below: Include the time allotted for each strategy for data change (i.e. 2-3 years, 1 year) and/or if the school collaborated with a local community organization on these strategies.</p> <p>All additional strategies will be implemented during the 2018-19 school year. It is anticipated that 2-3 years may be needed to effectuate GNC/CI improvements.</p>
Students eligible for free or reduced lunch (Low Income/Economically Disadvantaged)	
<p>(a) CHART data</p> <p>School percentage: 11.9%</p> <p>GNT percentage: 5.2%</p> <p>CI percentage: 5.2%</p>	<p style="text-align: center;">(b) 2018-2019 Strategies</p> <p><input type="checkbox"/> Met GNT/CI: no enhanced/additional strategies needed</p> <ol style="list-style-type: none"> 1. All enrollment/recruitment information that is sent to parents/posted on the school’s website will be non-discriminatory, will communicate that MCCPS does not discriminate for any reason, and will encourage students who are

<p>The school is above CI percentages</p>	<p>eligible for free or reduced lunch to apply.</p> <ol style="list-style-type: none"> 2. Access to the application for free/reduced lunch will be sent to all families in the summer mailing, and it will be posted on the school's website at http://marbleheadcharter.org/files/free_reduced.pdf 3. The availability of scholarships for field trips and other school activities will be included in promotional information about the school. 4. The guidance counselor will serve as a liaison for low-income families to ensure that they are aware of the resources that are available to them. 5. No child will be excluded from a class trip or field trip due to an inability to pay. 6. Each fall, the eligibility of all new students for free/reduced lunch will be checked by the Director of Food Services. 7. Reminders for parents regarding the ability to apply for free/reduced lunch will be included in the school's newsletters monthly.
	<p style="text-align: center;">(c) 2019-2020 Additional Strategy(ies), if needed</p> <p><input type="checkbox"/> Did not meet GNT/CI: additional and/or enhanced strategies below: Include the time allotted for each strategy for data change (i.e. 2-3 years, 1 year) and/or if the school collaborated with a local community organization on these strategies.</p>
<p><u>Students who are sub-proficient</u></p>	<p style="text-align: center;">(d) 2019-2020 Strategies</p> <ol style="list-style-type: none"> 1. All enrollment/recruitment information will be non-discriminatory, will communicate that sub-proficient students are encouraged to apply, and that programs are in place to support them. 2. Enrollment info will include descriptions of staffing (including inclusion specialists at each grade level), class size, student to teacher ratio, and the availability of additional instruction in math and writing, Homework Club, and summer school. 3. School-wide student growth as demonstrated by the MCAS tests will be communicated via the school's website. 4. Efforts to support all learners will be communicated to parents and the community and posted on the school's website. 5. Parents will be notified as soon as possible when concern arises about academic performance. 6. An Academic Probation Plan will be created to address the needs of individual students who are in danger of not passing. 7. Professional development for teachers will address strategies for

	<p>optimizing student growth and achievement.</p> <p>8. Collaboration with successful colleagues at other schools will be pursued in order to share best practices.</p>
<p><u>Students at risk of dropping out of school</u></p>	<p>(d) 2019-2020 Strategies</p> <ol style="list-style-type: none"> 1. Faculty, staff, and/or administrators will be available to meet with parents and students as needed to identify and implement appropriate supports, including academic, social/emotional, and/or health. 2. The Student Support Team will monitor students of concern and will work with parents and grade level teams to address student needs. 3. An engaging and student centered learning environment will emphasize that all students are welcome and valued. 4. Non-academic offerings will foster feelings of success in students' areas of strength/interest.
<p><u>Students who have dropped out of school</u></p>	<p>(d) 2019-2020 Strategies</p> <ol style="list-style-type: none"> 1. Faculty, staff, and/or administrators will be available to meet with parents and students as needed to identify and implement appropriate supports, including academic, social/emotional, and/or health. 2. The Student Support Team will meet with the student and his/her parents to develop a plan that will support the child in returning to school. 3. Area health and counseling organizations will be involved when appropriate.
<p>OPTIONAL <u>Other subgroups of students who should be targeted to eliminate the achievement gap</u></p>	<p>(d) 2019-2020 Strategies</p> <ol style="list-style-type: none"> 1. Faculty, staff, and/or administrators will work together continually, using data, observations, anecdotal reports, and other relevant information to identify and support students who need additional assistance, instruction, or other supports in order to eliminate the achievement gap. 2. Remediation will be provided to identified students via RTI supports. 3. Retired teachers and high-achieving students will tutor identified students. 4. Homework help will be available when requested or when required by a teacher. 5. The cross-grade mentoring program will continue to support social, emotional, and academic needs. 6. Training will be provided for teachers and students regarding transgender, gender identity, and other civil rights topics.

Overall Student Retention Goal	
Annual goal for student retention (percentage): 90%	Goal: Student attrition will be no greater than 10% for reasons other than family displacement or geographical concerns.

Retention Plan 2019-2020

2018-2019 Implementation Summary:

Since the district opened a new 7th/8th grade upper middle school and St. John’s Prep added 6th-8th grades, MCCPS has experienced increased attrition. This year an extensive attrition study was conducted in order to better understand the reasons for student attrition and to determine if the school could take action to reduce attrition. Parents and students from the last three years were interviewed and/or surveyed. An exit survey was sent to the parent of every child who left the school for any reason, and an invitation to participate in an exit interview was extended to all. The vast majority of those who participated in the interviews and/or surveys communicated that they were happy with the school. The primary reasons given for student departures were: 1) social - the child wanted to be with friends; 2) the parent or child felt that moving to the district’s large 7th/8th grade middle school would be good preparation for high school; and 3) dissatisfaction with some aspect of the school or the child’s experience. Marblehead is a high performing district, and St. John’s is a popular alternative for several boys each year. Every effort is made to understand the reasons for attrition, so that adjustments can be made where appropriate.

Retention Plan – 2019-20 Strategies	
Special education students/students with disabilities	
<p><u>(a) CHART data</u></p> <p style="text-align: center;">School percentage: 15.4%</p> <p style="text-align: center;">Third Quartile: 7.9%</p> <p>The school’s attrition rate is above third quartile</p>	<p style="text-align: center;">(b) Continued 2018-2019 Strategies</p> <ul style="list-style-type: none"> ● The school will employ a full time Director of Student Services and a full time Guidance Counselor. ● There will be at least one full time Inclusion Teacher at each grade level. ● A full time Speech & Language Pathologist, a part time Physical Therapist, and a part time Occupational Therapist will be employed to meet the needs of students. ● Student needs will be communicated to the Director of Student Services and/or Guidance Counselor as soon as a need/concern arises. ● Teaching teams will meet weekly with the Director of Student Services and the Guidance Counselor.. ● The Director of Student Services and the Inclusion Teachers will be available to meet with parents as needed.

<p>percentages.</p>	<ul style="list-style-type: none"> ● A strong special education program staffed by qualified professionals will be provided for all special education students. ● Summer sessions will be offered to qualifying students. ● All calls/emails will be responded to within 2 business days. ● The Special Education Parent Advisory Council will seek additional parental participation, and will provide at least 2 learning opportunities for parents that will be open to the public and area educators. ● The Student Success Team has been revamped to improve classroom teachers’ ability to support students with diverse learning needs. ● The SEPAC, Special Education Advisory Council, will present monthly meetings in the AM to support the parents of students with disabilities. ● The SEPAC will present at least three evening events for parents designed to provide information/training in the areas of need determined by the group. ● The school’s administration will reach out to the parents of students with disabilities to determine additional supports for students and parents. <p style="text-align: center;">(c) 2019-2020 Additional Strategies</p> <p><input type="checkbox"/> Above third quartile.</p> <ul style="list-style-type: none"> ● The School will hire a student adjustment counselor/ behavior specialist to help those students, and the teachers create an environment that best meets their needs <p>All additional strategies will be implemented during the 2019-20 school year. It is anticipated that 2-3 years may be needed to effectuate GNC/CI improvements.</p>
<p>Limited English-proficient students/English learners</p>	
<p><u>(a) CHART data</u></p> <p>School percentage: 0%</p> <p>Third Quartile: x.x%</p> <p>The school’s attrition rate is below the third quartile percentages.</p>	<p style="text-align: center;">(b) Continued 2018-2019 Strategies</p> <p><input type="checkbox"/> Below third quartile: no enhanced/additional strategies needed</p> <ul style="list-style-type: none"> ● The school will cultivate an environment that values all languages. ● Students will be encouraged to converse with their peers and teachers in languages other than English. ● Teachers will be trained in SEI methods. ● Materials will be provided in the home language as communicated via the <i>Home Language Survey</i>. ● Systems of orientation, assessment, advising, registration, etc. will be kept simple/accessible to parents. ● Translators will be made available when needed. ● The Student Success Team will address needs and will communicate concerns to the appropriate adults. Remediation will be determined on an individual basis, progress will be monitored, and parents will be informed. ● The Student Success Team at each grade level will meet weekly to

	<p>identify, address, and communicate needs..</p> <ul style="list-style-type: none"> ● Additional instruction in Reading, Writing, Listening, and Speaking will be provided as needed. ● Content support will be provided as needed. ● Student mentors and peer leaders will provide social and academic support. ● Current families will be made aware that MCCPS offers ELL services. ● At least one member of the administrative team will hold SEI endorsement (Currently 3 are endorsed.). ● Language differences will be celebrated during Community Meetings. ● Presentations during Exhibitions will include the use of French and Spanish. ● Extra services will be provided to students who are not qualified ESL learners but whose backgrounds suggests that they are struggling due to English language learning. ● All core teachers will earn SEI endorsement. ● The school’s administration will reach out to the parents of ELLs in order to better understand and address the parents’ and students’ needs. <p style="text-align: center;">(c) 2019-2020 Additional Strategy(ies), if needed</p> <p><input type="checkbox"/> Above third quartile: additional and/or enhanced strategies described below. Include the time allotted for each strategy for data change (i.e. 2-3 years, 1 year) and/or if the school collaborated with a local community organization on these strategies.</p> <ul style="list-style-type: none"> ● <p>All additional strategies will be implemented during the 2019-20 school year. It is anticipated that 2-3 years may be needed to effectuate GNC/CI improvements.</p>
Students eligible for free or reduced lunch (low income/economically disadvantaged)	
<p><u>(a) CHART data</u></p> <p>School percentage: 0% Third Quartile: 16%</p> <p>The school’s attrition rate is below the third quartile percentages.</p>	<p style="text-align: center;">(b) Continued 2018-2019 Strategies</p> <p><input type="checkbox"/> Below median and third quartile: no enhanced/additional strategies needed</p> <ul style="list-style-type: none"> ● Applications for free/reduced meals will be made available to all students as part of the summer mailing and on the school’s website at https://marbleheadcharter.org/about-us/food-service/. ● Student and parent privacy will be protected. ● Food choices will be monitored to ensure a healthy diet that supports learning. ● The school will provide access to a counselor in order to identify additional services that are available in the area. ● The school will provide reduced cost/free after school and Enrichment programming to qualifying students. ● The Nutrition Director will ensure that as many students as possible are certified to receive free/reduced price meals through the direct certification method. She will perform the direct certification at least

	<p>two more times throughout the school year to ensure that any students receiving benefits (ie. TANF or SNAP) are receiving free meals at school.</p> <ul style="list-style-type: none"> ● The Nutrition Director will contact families of those students who are not directly certified to ensure that they accurately complete a meal application as soon as possible at the beginning of the school year. ● The Incident Management Team (comprised of the Assistant Head of School, Guidance Counselor, & Nurse) will contact and/or involve outside services as needed including DCF, rent assistance, food bank, etc. ● A “Little Free Pantry” is stocked regularly by school and community members in order to provide economically disadvantaged families with access to food 24/7. ● The guidance counselor facilitates the collection and distribution of warm clothing and holiday gifts. ● Parents will be reminded throughout the year via newsletters of the option to apply for free/reduced lunch. The application materials will be available on the school’s website. The administration will be available to assist parents and families with the completion of paperwork relative to free/reduced lunch. <p style="text-align: center;">(c) 2019-2020 Additional Strategy(ies), if needed</p> <p><input type="checkbox"/> Above the third quartile.</p>
<p><u>Students who are sub-proficient</u></p>	<p style="text-align: center;">(d)2018-2019 Strategies</p> <ul style="list-style-type: none"> ● All educators (administrators, faculty, and staff) will make a concerted effort to know all of the children , so that any student can go to any adult in the building for help. ● Additional instruction and/or support will be provided as needed. ● Offer summer sessions to qualifying students. ● A Response to Intervention/Student Support Team will meet weekly.
<p><u>Students at risk of dropping out of school</u></p>	<p style="text-align: center;">(d) 2018-2019 Strategies</p> <ul style="list-style-type: none"> ● The counselor will meet with students and parents as needed. ● An Academic Probation Plan will be created when needed. ● Drop-in summer sessions will be provided for students. ● A Response to Intervention /Student Support Team will meet weekly.
<p><u>Students who have dropped out of school</u></p>	<p style="text-align: center;">(d) 2018-2019 Strategies</p> <ul style="list-style-type: none"> ● The counselor will meet with students and parents as needed. ● Outside services will be activated as needed.
<p>OPTIONAL</p>	<p style="text-align: center;">(d)2018-2019 Strategies</p> <ul style="list-style-type: none"> ● A mentoring program will provide support for incoming 4th graders and new students.

APPENDIX C

School and Student Data

Marblehead Community Charter Public School's student demographic enrollment data link:
<http://profiles.doe.mass.edu/profiles/student.aspx?orgcode=04640305&orgtypecode=6&>

Student Demographic and Subgroup Information		
Race/Ethnicity	# of students	% of entire student body
African-American	12	5.2
Asian	10	4.3
Hispanic	4	1.7
Native American	2	0.9
White	192	85.2
Native Hawaiian, Pacific Islander	0	0
Multi-race, non-Hispanic	6	2.6
Special education	58	25.7
Limited English proficient	1	0.4
Economically Disadvantaged	24	10.4

ADMINISTRATIVE ROSTER FOR THE 2018-19 SCHOOL YEAR			
Name	Brief Job Description	Start date	End date
Helena (Nina) Cullen-Hamzeh	Head of School	8/1995	12/2018
Bill Sullivan	Assistant Head of School (Acting Head of School 12/18-7/19)	4/2015	
Jeff Barry	Business Manager	8/1995	
Michael Condon	Director of Student Services	7/2012	
Matt Cronin	Director of Curriculum, Instruction, & Technology; Integrated Arts Department Chair	8/2000	

Meghan Hale	Humanities Department Chair (& 8 th Grade Humanities Teacher)	8/2009	
Ellen Lodgen	Math, Science, & Technology Department Chair (& 8th Grade Math/Science Teacher)	8/2013	
Katherine (Boles) Koch	Office Manager	8/2016	
Susan Hauck	Enrichment Coordinator	1/2017	
Matt Young	Athletics Director (& PE Teacher)	2/2012	7/2019
Laura Wood	Nutrition Director	5/2008	
Bob Erbetta	Facilities Coordinator	8/1995	

TEACHERS AND STAFF ATTRITION FOR THE 2018-2019 SCHOOL YEAR				
	Number as of the last day of the 2018- 2019 school year	Departures during the 2018-2019 school year	Departures at the end of the school year	Reason(s) for Departure
Teachers	28	2	3	Accepted position in local district, resigned, non- renewed,
Other Staff	21	0	0	

BOARD MEMBERS FOR THE 2018-2019 SCHOOL YEAR				
Name	Position on the Board	Committee affiliation(s)	Number of terms served	Length of each term
Paul Baker	Secretary	Governance Committee	1	June 2016 - June 2019
Peter Cheney	Trustee	Personnel Committee	1	May 2019 - May 2022
Richard Doron	Trustee	Finance Committee	1	May 2019 - May 2022
Fred Ferris	Trustee	Strategic Plan Committee	1	May 2017 - May 2020
Rodolphe Herve	Treasurer	Finance Committee	1	May 2019 - May 2022
Ian Hunt	Vice Chair	Communications and Community Relations Committee	1	May 2017 - May 2020
Jennifer Jewell	Trustee	Strategic Plan Committee	1	August 2016 - August 2019
Sean Killeen	Trustee	Academic Excellence	1	August 2016 - August 2019
Ellen Lodgen	Trustee	Development Committee, Academic Excellence	2	September 2017 - September 2020
Karl Smith	Clerk	Governance Committee	1	August 2016 - August 2019
Arthur Sullivan	Chair	Personnel Committee	1	January 2018 - January 2021
William Sullivan	Acting Head of School (12/2018 - 7/2019)	Academic Excellence, Strategic Plan, Communications and Community Relations, Finance, Development	Ex-Officio	NA
Rebecca Whidden	Trustee	Strategic Plan Committee	1	May 2019 - May 2022
Stephen Veiga	Trustee	Development	1	February 2019-

		Committee		February 2022
Jessica Xiarhos	Trustee	Academic Excellence, Communications and Community Relations Committee	1	May 2019 - May 2022

Key Leadership Changes

Position	Name	No Change/ New/Open Position
Board of Trustees Chairperson	Arthur Sullivan	No Change
Charter School Leader	Peter Cohen (as of July 1, 2019)	New
Assistant Charter School Leader	Bill Sullivan	No Change
Director of Student Services	Michael Condon	No Change
MCAS Test Coordinator	Bill Sullivan	No Change
SIMS Coordinator	Matt Cronin	No Change
ELL Director	Bill Sullivan	No Change
School Business Official	Jeff Barry	No Change
SIMS Contact	Matt Cronin	No Change
Nutrition Director	Laura Wood	No Change

Facilities

The school continues to be located at its original address.

Location	Dates of Occupancy
17 Lime St, Marblehead, MA 01945	July 1995

Enrollment

Action	2019-2020 School Year Date(s)
Student Application Deadline	February 15, 2019
Lottery	February 28, 2019

Conditions - *Not Applicable*

Complaints

No complaints were received.

Cover Sheet

Finance Committee

Section: VI. Committee Updates
Item: B. Finance Committee
Purpose: Vote
Submitted by:
Related Material: MCCPS Finance Policy Changes Exec Summary.docx
MCCPS Fiscal_Policies_Procedures_FINAL.docx
MCCPS Policy Revisions.docx
MCCPS-July-2019-Financial Statements V2.pdf

MCCPS Fiscal Policies and Procedures

Executive Summary of Proposed Revisions - June 2019

Purpose:

The Fiscal Policies and Procedures have been reviewed by the MCCPS Finance Committee to ensure all aspects are current and relevant. The last update to these procedures was completed in 2015. A summary of updates proposed by the Finance Committee is provided below.

Scope of Review:

Members of the Finance Committee have independently and collaboratively reviewed the policies and discussed proposed updates during Finance Committee meetings, over the course of this fiscal year. The policies have been reviewed against the *MA Elementary & Secondary Education Recommended Fiscal Policies & Procedures for Charter Schools* to allow for a fully comprehensive consideration of necessary policies and procedures.

Policy	Subject	Proposed Revision/Comments
200	Internal Reporting of Suspected Fraud	Tier the reporting policy to first address suspected fraud internally; if concern not satisfactorily resolved, then contact the Office of the Inspector General. Note: Board to determine if proposed revision is sufficient or if use of third-party provider (e.g., EthicsPoint) should be explored.
206	Security of Financial Data	Include language that Financial Data is also stored securely online for access by Board members and authorized committee members. Note: Current platform is Board on Track
207	Security of School Documents	Update to reflect Business Manager, Head of School, Board Chair and Treasurer have access to these corporate documents. Include that a current list of all contracts, with their renewal\expiration dates, will be maintained.
210	Debit Cards	New policy: "Use of Charter School Debit Cards". Prior policies only addressed use of credit cards (Policy 209); there currently are not any issued credit cards. Debit cards are used for: <ol style="list-style-type: none"> 1. Food Services 2. Petty Cash (current max. \$2.5k) 3. Fundraising A list of authorized users for each account will be kept current in Appendix B.1
302	Accounting Policies	At minimum, the Finance Committee will annually discuss changes issued by the Governmental Accounting Standards Board (GASB) and any impact to Charter's accounting policies.
313	Insurance and Bonding	On an annual basis, minimum levels of

Highly Confidential

MCCPS Fiscal Policies and Procedures

Executive Summary of Proposed Revisions - June 2019

		coverage will be reviewed with Charter's insurance broker and any recommended changes will be discussed with the Board of Trustees. An Appendix will be added that discloses current Schedule of Values for all coverage.
1102	General Ledger Activity	Eliminate 1102(B) "Each entry in the accounting system is reviewed and approved by the Business Manager." The policies already mandate a fully controlled review of all journal entries.
Appendix A	Chart of Accounts	Update Appendix A to reflect current Chart of Accounts
Appendix C	Bank Accounts	Updated to reflect current National Grand Bank account, as well as replace Boston Private Bank & Trust with East Boston Savings Bank account details.
Other Updates	Administrative	<ul style="list-style-type: none"> • Date of last Charter renewal 2019 • Head of School: Dr. Peter Cohen • Asst. Head of School: William Sullivan

Next Steps:

At the June 2019 Finance Committee meeting, an agenda item will address any final updates to the Fiscal Policies and Procedures and there will be a vote to present it to Board for approval. The Board will vote to approve the final version at the June board meeting, with an effective date of July 1, 2019.

Marblehead Community Charter Public School

Fiscal Policies and Procedures

Approved August 2019

School Information

Marblehead Community Charter Public School

17 Lime Street

Marblehead, MA 01945

(781) 631-0777

Original Charter Year: 1994

Most Recent Charter Renewal Year: 2015

Our Mission: MCCPS fosters a community that empowers children to become capable, self-determining, fully engaged individuals who are critical and creative thinkers committed to achieving their highest intellectual, artistic, social, emotional, and physical potential. We are dedicated to involving, learning from, participating in, and serving our school community and the community at large.

Head of School: Dr. Peter Cohen, Ed.D

Business Manager: Mr. Jeffrey Barry

Faculty & Staff List: <http://marbleheadcharter.org/staff>

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

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100 INTRODUCTION

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

Marblehead Community Charter Public School (MCCPS) received its original charter in 1994 and its charter most recently renewed in 2015. The Marblehead Community Charter Public School's mission statement is:

MCCPS fosters a community that empowers children to become capable, self-determining, fully engaged individuals who are critical and creative thinkers committed to achieving their highest intellectual, artistic, social, emotional, and physical potential. We are dedicated to involving, learning from, participating in, and serving our school community and the community at large.

Marblehead Community Charter Public School will henceforth be referred to as **Charter School** as it pertains to these Fiscal Policies and Procedures.

101 Scope and Organization

The Fiscal Policies and Procedures consist of three sections: Part I contains the policies; Part II contains the procedures; and Part III contains the Appendices. The Appendices contain the Chart of Accounts, Key Employee List, sample forms and schedules, and forms and lists approved as appendices to these policies and procedures as needed by the Board of Trustees.

102 Purpose of the Fiscal Policies and Procedures

- A. The Fiscal Policies and Procedures is the official document for the accounting and administrative functions conducted by the Charter School.
- B. The Fiscal Policies and Procedures provide standards and directives for sound management and promote consistent, prudent financial and administrative practices. Also, they provide guidance to the school in the application of various state and federal laws and regulations and the Massachusetts Department of Elementary and Secondary Education (DESE) requirements for the administration of grants and contracts awarded by the U.S. Government and other funding sources.
- C. The Fiscal Policies and Procedures should be used in conjunction with and referenced to the Charter School's existing personnel policy manual, job

descriptions and other policy manuals maintained by the school.

103 Amending the Fiscal Policies and Procedures

These Fiscal Policies and Procedures may be amended from time to time as additional matters require such changes due to, but not limited to, federal and state laws and regulations and as approved by the Board of Trustees.

PART I – POLICIES

200 INTERNAL CONTROL POLICIES

Internal control consists generally of five components: control environment, risk assessment, control activities, information and communication, and monitoring. The objectives of internal control relate to financial reporting, operations, and compliance.

The Charter School and all levels of management are responsible for preventing and detecting instances of fraud and related misconduct and for establishing and maintaining proper internal controls that provide security and accountability of the resources of the school. Management is also responsible for recognizing risks and exposures inherent to these areas of responsibility and for being aware of indications of fraud or related misconduct.

Any employee with a reasonable basis for believing fraudulent or related misconduct has occurred should report such incidents to the designated authorities (*) within the Charter School. If not satisfactorily resolved, the Office of the Inspector General should be notified, as stated in M.G.L. Chapter 12A, §14 ‘Complaints by public employees; investigation.’

(*) – as defined in Appendix F

Internal control policies provide the Charter School with the foundation to properly safeguard its assets, implement management’s internal policies, provide compliance with state and federal laws and regulations and produce timely and accurate financial information. The following policies will highlight some of the areas of internal control that the Charter School shall consider:

201 Compliance with Laws

The Charter School will follow all the relevant laws and regulations that govern Charter Schools within the Commonwealth of Massachusetts. Additionally, U.S. Government laws and regulations that relate to grant funding will be adopted as the grant funding is received. The following are

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

specific policies of the Charter School:

A. Political Contributions

No funds or assets of the Charter School may be contributed to any political party or organization or to any individual who either holds public office or is a candidate for public office. The direct or indirect use of any funds or other assets of the Charter School for political contributions in any form – whether in cash or other property, services, or the use of facilities – is strictly prohibited. The Charter School also cannot be involved with any committee or other organization that raises funds for political purposes.

Following are examples of prohibited activities:

1. Contributions by an employee that are reimbursed through expense accounts or in other ways.
2. Purchase by the Charter School of tickets for political fundraising events.
3. Contributions in-kind, such as lending employees to political parties or using the Charter School's assets in political campaigns.

B. Record Keeping

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

1. No funds or accounts may be established or maintained for purposes that are not fully and accurately described within the books and records of the Charter School.
2. Receipts and disbursements must be fully and accurately described in the books and records.
3. No false entries may be made on the books or records nor any false or misleading reports issued.
4. Payments may be made only to the contracting party and only for the actual services rendered or products delivered. No false or fictitious invoices may be paid.

202 Organizational Conflict of Interest or Self-Dealing (Related Parties)

The Charter School may not be operated for the benefit of an affiliated or unaffiliated organization or an individual in his or her own private capacity or individuals related to the Charter School or members of its management,

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

unless the private benefit is considered merely incidental. The Charter School will follow M.G.L. Chapter 268A and M.G.L. Chapter 71, §89(v) conflict of interest laws and disclosures which restrict public officials and employees from taking advantage of their position to gain improper benefits for themselves, relatives, their associates, or their friends. The law also restricts Board members from voting on matters affecting their financial interest and limits the circumstances under which they can receive anything of value because of their official position. A Board member may not vote or enter into any discussion if one of the following groups will receive financial benefit:

- A.** The Board Trustee, his/her immediate family, or his/her business partner;
- B.** A business organization in which the Board Trustee is serving as an officer, director, trustee, partner or employee; or
- C.** Any person or organization with which the Board Trustee is negotiating or has any arrangement concerning prospective employment (M.G.L. Chapter 268A, §6).

The private benefit preclusion will extend to, but not be limited by, the following:

- A.** Sale or exchange, or leasing of property between the Charter School and an affiliated or unaffiliated organization or a private or related individual.
- B.** Lending of money or other extension or credit between the Charter School and an affiliated organization (excluding component units) or unaffiliated organization or a private or related individual.
- C.** Furnishing of goods, services or facilities between the Charter School and an affiliated organization (excluding component units) or unaffiliated organization or a private or related individual.
- D.** Payment of compensation, unless authorized by the Board of Trustees or its governing body, by the school to an affiliated or unaffiliated organization or a private or related individual.
- E.** Transfer to, use by, or for the benefit of a private or related individual of the income or assets of the school.

Thus, the Charter School will be guided by the principle of arms-length standards with all affiliated or unaffiliated organizations or with a private or related individual(s). Annually, the Board of Trustees will file a financial disclosure form as required by M.G.L. Chapter 71, §89(v).

Related party transactions shall include transactions between the Charter

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

School and members of the Board, management, contracted management organization, employees, related individuals and affiliated companies. Related individuals within the scope of this definition include spouses, parents, children, spouses of children, grandchildren, siblings, father-in-law, mother-in-law, brother-in-law and sister-in-law of a Board member or school employee.

203 Board of Trustees Authorities

The Board of Trustees is responsible for the operation of the Charter School in accordance with the provisions of M.G.L. Chapter 71, §89 and all other state and federal laws and regulations and conditions as the Board of Trustees or Commissioner of Education may establish from time to time. The Board of Trustees is also responsible for operating the Charter School in accordance with the representations made in its charter school application submitted to and approved by DESE.

Specifically, the Board of Trustees shall have the sole authority to approve and will incorporate into its own minutes such matters as (i) change of the Charter School's name, with the DESE office approval, (ii) adoption of the annual operating and capital budgets, (iii) selection or termination of key employees, (iv) approval of key employees' salary and salary changes, (v) incurrence of debt, mortgages or other encumbrances and their covenants and restrictions, within the terms of the Charter, (vi) investment policies, (vii) depository and investment banks, (viii) purchase or sale of property, (ix) opening up or closing checking and/or savings accounts, (x) selection of the Charter School's certified public accountants, and (xi) other activities associated with the operations of the Charter School.

The Board of Trustees will meet regularly to ensure that its fiduciary duty is maintained. The Board of Trustees will review the following: prior meeting minutes, business items, educational items, subcommittee reports, financial reports, new business and other items. For additional guidance on the regulatory and statutory obligations of a Board of Trustees, please refer to the Commonwealth of Massachusetts DESE publication, *The Charter School Administrative and Governance Guide: An Overview of the Laws and Regulations that Schools Leaders and Boards of Trustees Need to Know*, which can be found at <http://www.doe.mass.edu/charter/governance>.

204 Signature Authorities

To properly segregate duties within the Charter School, the Chair of the Board, the Treasurer of the Board and the Head of School are the only individuals with signatory authority on the school's main checking account and are responsible for authorizing all transactions. Individual checks of greater than \$2,500 will require dual signatures prior to check issuance: the

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

Head of School and either the Board Chair or the Board Treasurer.

205 Government Access to Records

The Business Manager will provide access to the Charter School's records if requested by the Comptroller General of the Commonwealth of Massachusetts or his designee and provide supporting records, as requested by government auditors, to facilitate the completion of such audits or reviews in a timely manner.

206 Security of Financial Data

- A.** The Charter School's accounting software should be reviewed to ensure that general and application controls to unauthorized access to data is precluded (i.e., proper password protection and authorizations for inquiry or browse only functions.). On an annual basis, at a minimum, the Business Manager will review controls with Finance Committee.
- B.** The system's accounting data must be backed up periodically by the Business Manager to ensure the recoverability of financial information in case of hardware failure. The back-up should be backed up with an online subscription.
- C.** All other financial data, petty cash box, unused checks and unclaimed checks will be secured by the Business Manager from unauthorized access.
- D.** Financial Data is also stored on a secure online platform for access by the Finance Committee and Board members.

207 Security of School Documents

The following corporate documents, if applicable, are maintained and their presence is verified on an annual basis, at minimum. The Business Manager, Head of School, Board Chair and Treasurer have access to these documents. A current list of all contracts, with their renewal/expiration dates are to be maintained on a periodic basis:

- A.** Charter and all related amendments
- B.** Charter School by-laws
- C.** Minutes of the Board of Trustees and subcommittees
- D.** Banking agreements
- E.** Leases
- F.** Insurance policies
- G.** Vendor invoices
- H.** Grant and contract agreements

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

I. Fixed asset inventory list**208 Use of Charter School Assets**

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

209 Use of Charter School Credit Cards

Charter School credit cards should only be issued with the formal approval of the Board of Trustees and with proper justification. The cost/benefit to the Charter School should be fully reviewed to ensure that no other method is appropriate. If credit cards are issued, they should be assigned to certain Charter School employees and should be used only for school-related expenditures (for a list of authorized individuals see Appendix B). All charges must be supported by invoices or travel reports to be eligible for payment by the Charter School.

Monthly credit card statements are reconciled to invoices and travel reports and are approved by the Head of School, unless not deemed independent; then the approval would be performed by a designated Board member.

210 Use of Charter School Debit Cards

Charter School debit cards shall be issued at the direction of the Head of School, as deemed necessary. Debit cards should only be used when a school check is not possible (e.g., online purchases, point of sale purchases, etc.).

All original receipts shall be provided to the Business Office along with any related back up.

Debit card charges are part of the monthly reconciliation process. For a list of authorized individuals see Appendix B.1

300 FINANCIAL MANAGEMENT POLICIES

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

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

financial management policies as set forth in the charter school application.

301 Basis of Accounting

The Charter School will maintain its accounting records and related financial reports on the accrual basis of accounting.

302 Accounting Policies

The accounting policies and financial reporting adopted are consistent and current with the special purpose governmental entity requirements of the Governmental Accounting Standards Board (GASB), including Statement of Governmental Accounting Standards No. 34 – *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. GASB is the recognized standard setting body for establishing governmental accounting and financial reporting principles. Pursuant to GASB Statement No. 20 – *Accounting and Financial Reporting for Proprietary funds and Other Governmental Entities That Use Proprietary Fund Accounting*, the Charter School has elected to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB) that do not conflict with or contradict GASB pronouncements.

303 Basis of Presentation

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

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

Note on Component Units: All non-profit agencies associated with the Charter School should be evaluated during the planning stage of the audit to determine if they should be included as a component unit of the school. If they are considered a component unit, then all of their financial information should be reported in conjunction with the Charter School’s financial statements and accounted for in accordance with GASB No.’s 14 and 39. If they do not meet the criteria of a component unit, then all the transactions incurred between the non-profit and the Charter School should be evaluated as related party transactions and disclosed in accordance with Generally Accepted Accounting Principles (GAAP) and the *Guide*. DESE requires that all related party transactions, whether material or immaterial, be disclosed in the notes to the

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

financial statements.

304 Revenues

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

305 Expenditures

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

306 In-Kind Expenses

The Charter School recognizes services that are donated, if these services would have been purchased by the Charter School if not donated (e.g., transportation). These expenses are recorded when incurred.

307 Incurred Costs

For the purpose of invoicing funding sources for allowable costs under cost reimbursement grants or contracts, the term “costs incurred” is defined as follows: costs related to items or services incurred directly for the grant or contract and received at the time of the request for reimbursement and not specifically disallowed by the funding source.

308 Cash Management

- A. The school maintains cash accounts detailed in Appendix C.
- B. A schedule of aged accounts and grants receivable is prepared monthly and reviewed by the Business Manager for collection. Appropriate collection procedures are initiated, if necessary.

309 Accounts Receivable Aging Criteria

Accounts receivable outstanding are aged on a thirty, sixty, ninety, and over-ninety day basis. Any receivables in excess of 90 days will be reported to the Finance Committee for further review and action.

310 Grants/Contract Invoicing

In accordance with state finance regulation 815 CMR 2:00, section 2.05 (4)(b), *Grant Effective Start Date*, grant recipients may expend state, federal, and other grant funds only as of the date their grant (the Standard Contract Form) was executed by the authorized signatory of the DESE. In the case of the

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

DESE, this means the date that the grant is entered as **approved** into the DESE's grant management system

- A. All invoices are submitted to the funding sources by dates specified in the grant or contract agreement.
- B. The invoicing format is that specified by the funding source.

311 Investments

The Charter School shall follow, to the extent possible, M.G.L. Chapter 44 *Municipal Finance* in regards to purchasing investments. Investment accounts for the indicated purpose(s) and limitation(s) shown on Appendix D have been authorized by the Board of Trustees of the Charter School.

The Marblehead Charter Education Fund (MCEF) is the School's associated 501(c)3. The MCEF is considered a component unit of the school for the purposes of the audit.

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

312 Budgets

- A. The Charter School prepares an annual operating budget of revenues and expenses, a cash flow projection, and a capital budget. These budgets and projections are reviewed and approved by the Board of Trustees at an appointed meeting for the purpose of approving the annual budget and modified, as necessary. Expenditures of more than \$5,000 above allocation in any budget account must be approved by the Board of Trustees. Expenditures less than \$5,000 above allocation in any budget account may be incurred without prior approval of the Board of Trustees as long as the expenses are approved by the Head of School, do not deviate materially from Board-stated priorities and they are reported to the Finance Committee at the next scheduled meeting.
- B. Financial statements displaying budget vs. actual results are prepared by the Business Manager and reviewed by the Finance Committee and presented to the Board of Trustees at each monthly board meeting.

313 Insurance and Bonding

- A. The Charter School maintains minimum levels of coverage, as deemed appropriate by the Board, for the below listed policies. On a periodic basis, the Business Manager will review the minimums with Charter's insurance broker and share any recommended changes with the Board of Trustees.
 - 1. General liability; including School Board Legal Liability
 - 2. Business and personal property (including auto/bus)
 - 3. Computer equipment
 - 4. Workers' compensation
 - 5. Short/Long Term Disability
 - 6. Unemployment
 - 7. Fidelity bond
 - 8. Schedule of Values for Coverage Premiums
- B. The Charter School requires proof of adequate insurance coverage from all prospective contractors, as deemed applicable by the Board of Trustees.

314 Massachusetts Teacher Retirement System

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

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funds are due to the MTRS by the 10th of the following month. Please refer to Sec. 801 and 1406.

315 Record Retention and Disposal

- A.** Records are maintained for the following minimum periods:
- 1.** Books, records, documents, and other supporting evidence including paid, cancelled, or voided checks, accounts payable records, vendors' invoices, payroll sheets and registers of salaries and wages, tax withholding statements, employee timesheets and other public documents are retained for seven years after the original entry date.
- B.** The following records supporting federal contracts, as required by U.S. Office of Management and Budget, are retained for the indicated minimum periods:
- 1.** For three years after submission of the final report of expenditures: general ledger, trial balance, accounts payable and accounts receivable ledger, payroll register, and petty cash book, check register and checks, invoices. Except for:
 - a)** If any litigation, claim, or audit is started before the expiration of the three-year period, the records shall be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
 - b)** Records for real property and equipment acquired with Federal funds shall be retained for three years after final disposition.
 - 2.** Permanently: Audit reports, annual corporate reports, charter, board minutes, tax and legal correspondence, labor contracts, insurance claims and policies, payroll, retirement and pension records.
- C.** The disposal date determined under this policy is the end of the fiscal year, or the date of final payment of government grants.
- D.** All records not supporting government grants or otherwise covered by rules of the Internal Revenue Service are retained for three years from the end of the fiscal year in which the records were originally prepared.
- E.** All financial records are maintained in chronological order, organized by fiscal year.
- F.** In connection with the disposal of any records, a memorandum of record disposal is prepared by the Business Manager listing the record or the

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class of records disposed of. The Board of Trustees certifies this memorandum of records disposal.

316 Financial Reporting

The Business Manager maintains supporting records in sufficient detail to prepare the Charter School's financial reports, including:

A. Annually:

1. Financial statements for audit
2. Annual budget

B. Quarterly:

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

C. Monthly:

1. Trial Balance
2. Internally generated budget vs. actual financial statements with explanations for significant variances
3. Billing invoices to funding sources
4. Updating of the cash flow projection
5. Accounts receivable aging report
6. Accounts payable listing

317 Audit

The Board of Trustees contracts annually with a qualified independent certified public accounting firm to conduct an audit of the Charter School's financial statements in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* (GAS) issued by the Comptroller General of the United States, most current revision and, if applicable, the *U.S. Office of Management and Budget's Circular A-133*. The selected audit firm must be familiar with these standards, related Commonwealth of Massachusetts and Charter School regulations, and the *Massachusetts Charter School Audit Guide*, which can be found at <http://finance1.doe.mass.edu/charter>, in order to properly conduct the audit engagement.

318 Finance Committee

The Board of Trustees appoints a finance subcommittee. The finance

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

319 Chart of Accounts

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

400 POLICIES RELATED TO ASSETS, LIABILITIES, AND NET ASSETS

401 Assets

Economic resources that are recognized and measured in conformity with GAAP. Assets also include certain deferred charges that are not resources, but are recognized and measured in conformity with GAAP. The following sections describe policies related to the recognition of assets.

402 Bank Accounts

Bank accounts for the indicated purpose(s) and limitation(s) shown on Appendix C have been authorized by the Board of Trustees of the Charter School at the indicated Federal Deposit Insurance Corporation (FDIC) insured banks.

403 Petty Cash Payments

- A.** Petty cash payments are made from a fund not to exceed \$2,500, and should be for cash advances, local expense reimbursement, and small-dollar vendor purchases, provided proper documentation is furnished with each request.
- B.** The petty cash account is balanced on a monthly basis by the Business Manager. Replenishment of the Petty Cash account is performed by the Head of School on an as-needed basis.

404 Criteria for Capitalizing and Depreciating for Property and Equipment

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All tangible personal property with a useful life of more than one year and a unit acquisition cost of \$5,000 or more is capitalized and recorded in the statement of net assets. Depreciation associated with the fixed asset will be calculated based on its useful life and straight-line depreciation method. The depreciation expense will be recorded in the statement of revenues, expenses, and changes in net assets.

405 Impairment of Assets

A recognized impairment of an asset is reflected when circumstances warrant. The appropriate adjustment is made for any impaired assets, accompanied by a description of the impaired assets and the measurement assumptions used in determining the impairment. All impairments should be reported to the Board of Trustees for approval of the adjustment to the fixed asset ledger.

406 Betterments

Expenditures for significant betterments of existing leased/owned properties are recorded in fixed assets at cost. Maintenance and repairs are expensed as incurred. Depreciation associated with the betterment will be calculated based on its useful life and straight-line depreciation method. The depreciation expense will be recorded in the statement of revenues, expenses, and changes in net assets.

407 Liabilities

Economic obligations that are recognized and measured in conformity with GAAP. Liabilities also include certain deferred amounts that are not obligated, but are recognized and measured in conformity with GAAP. The following sections describe policies related to the recognition of liabilities.

408 Accounts Payable

A. All Charter School purchasing transactions will be categorized as follows:

1. Recurring Bill

Recurring Bill transactions are based on recurring or periodic usage such as utilities or rent and have been approved in the annual operating budget. Recurring Bills are recorded monthly and paid according to the agreed upon terms.

2. Approved Purchase Order/Requisition

Purchase Requisition transactions are purchases approved by the Head of School, submitted via completed Purchase Requisition Form (Appendix E). The corresponding bill is recorded and paid according to vendor payment terms.

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3. Approved Contract

Contract transactions are goods or services provided to the Charter School under a written contractual agreement, approved by the Head of School. Contracts are to be recorded by the Business Manager and paid according to vendor payment terms upon receipt of invoice.

4. Approved Reimbursement

Reimbursement transactions are the repayment of approved out-of-pocket expenses incurred by Charter School staff or agents. Reimbursable expenses are submitted along with completed Reimbursement Form for approval by the Head of School. Reimbursement Forms are to be recorded by the Business Manager and paid on a weekly basis. Such requests are limited to \$100.

- B. Only valid accounts payable transactions based on documented vendor bills, receiving reports, or other approved documentation are recorded as accounts payable.

409 Accounts Payable Payment Policy

Vendors and suppliers are paid as their payment terms require, taking advantage of any discounts offered as appropriate. If cash flow problems exist, payments are made on a greatest dependency/greatest need basis.

410 Accrued Liabilities

Salaries, wages earned, and payroll taxes, together with professional fees, rent, and insurance costs incurred, but unpaid, are reflected as a liability when entitlement to payment occurs.

411 Liability for Compensated Absences

- A. Compensated absences arise from employees' absences from employment due to vacation leave or other school-designated circumstances. When the Charter School expects to pay an employee for such compensated absences, a liability for the estimated probable future payments is accrued if all of the following conditions are met:
 1. The employee's right to receive compensation for future absences is attributable to services already performed by the employee.
 2. The employee's right to receive compensation for future absences is vested or accumulates.
 3. It is probable that the compensation will be paid.

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4. The amount of compensation is reasonably estimable.

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

412 Accrued Teachers' Salary

The portion of any teachers' salaries paid for a school year that extends into the next fiscal year (e.g., a twelve-month salary schedule from August 1 to July 31 of the following year) should be accrued at the end of the fiscal year for which services were rendered.

413 Debt

A. When applicable, short-term debt consists of financing expected to be paid within one year of the date of the annual audited financial statements. Long-term debt consists of financing that is not expected to be repaid within one year.

B. All short-term and long-term debt is approved by the Board of Trustees and may not exceed the duration of the charter without the consent of the Board of Education.

C. Loan agreements approved by the Board of Trustees must be in writing and must specify all applicable terms, including the purpose of the loan, the interest rate, and the repayment schedule.

414 Net Assets

Net assets are recorded in accordance with GAAP applicable to special purpose governmental units. Net assets include the following:

- Unrestricted
- Restricted
- Investment in Capital Assets, net of related debt

500 COST ACCOUNTING POLICIES

501 Consistency in Cost Accounting

Practices used by the Charter School in estimating costs in grant/contract proposals are consistent with its accounting practices used in accumulating and reporting costs. Accounting practices used by the Charter School in accumulating and reporting actual costs are consistent with its practices used

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in estimating costs in its grant and contract proposals.

502 Unallowable Costs

Costs expressly unallowable or mutually agreed to be unallowable are identified in separate general ledger accounts and excluded from billings to a grant or contract with the respective funding source. Available guidance includes, but is not limited to, OMB Circular A-87-*Cost Principles for State, Local and Indian Tribal Governments*, OMB Circular A-102-*Grant and Cooperative Agreements with State and Local Governments*, OMB Circular A-133-*Audits of State and Local Governments and Nonprofit Organizations*.

503 Separate Records of Unallowable Costs

Charter School maintains separate records of all expressly and mutually agreed upon unallowable costs, in the event of any such costs.

504 Cost Accounting Period

The fiscal year of the Charter School is July 1st through June 30th. The same accounting period is used for all adjusting entries and accruals.

505 Gain or Loss on Disposition of Assets

Gains and losses from the sale or other disposition of property are recorded as revenue in the year in which they occur, and are reflected as such on the statement of revenues, expenditures, and changes in net assets.

600 PROPERTY MANAGEMENT POLICIES

601 Property and Equipment

The Charter School maintains detailed records of all government-furnished property and equipment, with an identification and segregation of property and equipment acquired through government contracts.

602 Recording and Reporting of Property

A. The Charter School shall maintain a log identifying all property in its possession as per asset policies, as follows:

1. Name and description
2. Serial number, model number, or other identification as applicable

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603 Physical Inventories

- A. The Charter School performs a physical inventory of all property in its possession or control on a periodic basis, with a minimum annual review for technology-related inventory.
- B. The physical inventory records include each asset, the related control number if applicable, location, and a brief description of its condition.
- C. The physical inventory is reconciled to the detailed fixed asset ledger, and differences, if any, are investigated and reconciled.

604 Disposal of Property and Equipment

- A. No fixed asset shall be removed from the premises without prior approval from the Head of School and/or the Board of Trustees.
- B. The Charter School has adopted standard disposition procedures for the school staff to follow, which include an *Asset Disposal Form*, which identifies the asset, the reason for disposition, and signature of the requester. The form also allows for an identification of the asset's book value, the condition of the asset, and appropriate approval or denial.
- C. When property is retired, the appropriate asset in the fixed asset ledger will be adjusted and properly reflected in the general ledger.

700 PROCUREMENT POLICIES**701 Procurement – Goods and Services**

The Charter School procures only those items and services that are required to perform the mission and/or fulfill a bona fide need. The Charter School is required to designate a procurement officer (the Business Manager) who must participate in the public purchasing official certification program conducted by the Office of the Inspector General. Procurements are made using best value contracting which includes assessing the best value considering quality, performance and price. M.G.L. Chapter 30B is not required to be followed by Commonwealth Charter Schools, based on DESE *Technical Advisory 98-1: Procurement Guidelines for Commonwealth Charter Schools*. However, the Charter School will use a competitive procurement process, which requires sound business practices for purchases less than \$1,000. The Charter School will also select the best value by obtaining three written quotes for items greater than \$2,500 and less than \$5,000. Finally, a formal bid process will be

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used for items greater than \$5,000, in which three bids will be received and evaluated using a formal evaluation process.

A. The Charter School will adhere to the following objectives:

1. Procurements will be completely impartial based strictly on the merits of supplier and contractor proposals and applicable related considerations such as delivery, quantity, etc.
2. Make all purchases in the best interests of the Charter School and its funding sources.
3. Obtain quality supplies/services needed for delivery at the time and place required.
4. Buy from responsible and dependable sources of supply.
5. Obtain maximum value for all expenditures.
6. Deal fairly and impartially with all vendors.
7. Be above suspicion of unethical behavior at all times; avoid any conflict of interest, related parties or even the appearance of a conflict of interest in the Charter School supplier relationships.

B. The Charter School will execute a *Purchase Order* for certain purchases and it shall be approved by the Head of School. (See Appendix E)

C. All lease agreements will be evidenced by a lease or sublease agreement approved by the Board of Trustees and signed by the Board Chair. The agreement will identify all the terms and conditions of the lease. Any real estate agreement to rent or sell will require a beneficial interest disclosure as required in M.G.L. Chapter 7, §40J.

702 Emergency Purchases

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

703 Procurement – Construction

The Charter School is required to comply with certain laws while constructing a new facility or performing construction on its current facility. These laws include numerous federal and state laws inclusive of the Commonwealth’s public bidding and prevailing wage laws. When undertaking construction or renovation projects, the Charter School should seek advice from the Commonwealth of Massachusetts Office of the Attorney General and the Commonwealth of Massachusetts Division of Occupational Safety regarding

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the applicability of these laws and also the advice of legal counsel regarding the specific construction project.

Public Bidding Laws – This law applies to the “construction, reconstruction, installation, demolition, maintenance or repair of any building by a public agency estimated to cost more than \$25,000” (M.G.L. Chapter 149, §44A (2)). Charter Schools are considered public agencies under the statutes of the Commonwealth.

Prevailing Wage Statute – This law requires payment of a minimum hourly wage rate for certain classifications of labor performed on state and local construction projects (M.G.L. Chapter 149, §26-27D). The Division of Occupational Safety issues prevailing wage schedules for construction projects covered by the prevailing wage statute and determines whether the prevailing wage statute applies to certain construction projects.

800 PAYROLL AND TRAVEL POLICIES

801 Payroll Policies

- A. Employees are paid based on a semi-monthly basis.
- B. Employees’ time is properly approved by both the individual and the supervisor and reported to the Business Manager or designated representative.
- C. All employee payroll amounts are calculated based upon approved rates included in the individual’s personnel file.
- D. Any changes to the pay rates or benefits are properly authorized.
- E. All payroll taxes, including MTRS deductions – and benefits are properly calculated and any deposits made in a timely manner. Records of MTRS transfers will be available for review in the Business Manager’s office.
- F. Payroll liabilities and expenses are recorded in the general ledger by the Business Manager after review and approval of the payroll register.
- G. All payroll tax reports are prepared in a timely manner and reviewed by a designated individual for accuracy prior to filing.

802 Employee Mileage Reimbursement

- A. All employees are reimbursed at the standard mileage rate per mile, as determined by the IRS for use of their own vehicle for business related travel. In addition, parking fees and tolls paid are reimbursable if properly

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supported.

- B. All employees requesting such mileage reimbursement are required to furnish a *Travel Report* containing the destination of each trip, its purpose and the miles driven, parking fees and tolls, within one month after the travel date. Each employee is responsible for detailing the travel and related expenses and including the required supporting documentation.
- C. The *Travel Report* must be signed by the employee and approved by their direct supervisor.

900 CONSULTANT AND CONTRACTORS POLICIES

901 Consultant Utilization

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

- A. Details of all agreements (e.g., work requirements, rate of compensation, and nature and amount of other expenses, if any) with the individuals or organizations providing the services and details of actual services performed.
- B. Invoices or billings submitted by consultants, including sufficient detail as to the time expended and nature of the actual services performed.
- C. The use of a management contract for educational and administrative services performed by a private management agency will clearly identify the contractor's performance requirements, including students' academic achievement, contractor's compensation and the Charter School's rights to educational curricula and intellectual property developed. If the contract provides substantially all educational services, then the contract will be approved by the Commonwealth of Massachusetts Board of Education prior to signature by the Charter School.

902 Independent Contractors

The use of consultants is closely monitored so as not to vary from the rules of the Internal Revenue Code and M.G.L. Chapter 193. In particular, the consultants will:

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

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- B. Provide a service that is outside the employer's usual course of business.
- C. Must be engaged in an independent trade, occupation, profession, or business of the same type.
- D. Not receive any fringe benefits as such, although their fee may include provision for fringe benefits.
- E. Not be assigned a permanent workstation.
- F. Use his or her own stationery or time sheet in billing for services.

PART II – PROCEDURES

The following section will provide procedures which will support the policies contained in Part I of the Fiscal Policies and Procedures. There should be a separation of duties to the extent possible for an organization the size of the Charter School.

1100 GENERAL ACCOUNTING PROCEDURES

In this section, procedures are described for the overall accounting system design, General Ledger activity and General Ledger closeout for the Charter School.

1101 Overall Accounting System Design

A. Business Manager Involved in Designing the Chart of Accounts/Coding Structure

To support decision-making, the Business Manager, along with assistance from additional resources, including the Board of Trustees, management, and outside consultants, should be involved from the outset in setting the chart of accounts/coding structure. The coding generally follows a four-digit general ledger account number with classes designated for grants or other funding to be accounted for separately. An example of an existing chart of accounts structure is included in Appendix A.

B. Establishment of Control Accounts

Control accounts for fixed assets, accounts receivable and accounts payable will be established with detail listings and will be reconciled monthly.

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C. Use of Contra Accounts

If necessary, the accounting structure provides for offsetting contra accounts (e.g., an allowance for doubtful accounts, accumulated depreciation) to adjust historical cost to current levels for financial reporting purposes.

D. Segregation of Unallowable Costs

Accounts are established to capture and segregate unallowable costs.

1102 General Ledger Activity

- A.** Financial data on source documentation is verified against original documents (e.g., invoice, purchase order, etc.) by the Business Manager before entering into the accounting system.
- B.** Provision is made for using recurring Journal entries for certain transactions, such as recording the monthly portion of prepaid insurance.
- C.** Non-recurring entries, such as for correcting entries, recording accruals, and recording non-cash transactions, are prepared as circumstances warrant and on an as needed basis.
- D.** All entries in the books of original entry (e.g., cash receipts journal and disbursements) are made soon after, but no later than 30 days, or upon completion of service or receipt of goods, and are prepared and reviewed by qualified accounting personnel.
- E.** All General Journal entries are supported with documentation and are approved by the Business Manager.
- F.** A complete audit trail is maintained by the use of reference codes, from source documentation through the books of original entry and general ledger, to periodic reporting statements.

1103 General Ledger Close-Out

- A.** At the end of each month, a trial balance of all general ledger accounts is prepared by the Business Manager.
- B.** Reconciliation between the general ledger control accounts and ledgers are completed by the Business Manager on a monthly basis.
- C.** At fiscal year end and after the annual audit, all income and expense accounts are closed out, and the general ledger balances are agreed to the

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audited financial statements.

1200 CASH MANAGEMENT PROCEDURES

In this section, procedures are described for cash receipts, cash disbursements, petty cash funds, and prepaid items.

1201 Cash Receipts

- A. Mail is sorted by the Office Manager and forwarded as appropriate to the Business Manager who distributes any cash receipts to the individual responsible for that particular program (e.g., Nutrition Director, After School Coordinator, etc.).
- B. The individual recording the receipt against their program or the Business Manager makes a copy of each check to be deposited, attaches the copy of the deposit slip, and gives to the Business Manager to file to provide support for all deposits.
- C. The Business Manager prepares journal entries.
- D. The Business Manager reviews and signs off on journal entries.
- E. The Business Manager inputs journal entries into the accounting system.
- F. The Business Manager or other designated individual makes deposits on a daily or no later than on a weekly basis. If deposits are made other than daily, the deposit should be maintained in a secure area with limited access.
- G. Reconciliation of cash receipts to deposit slip, bank statements, and general ledger control accounts is performed by the Business Manager on a monthly basis.
- H. The Charter School annually prepares and updates monthly a cash flow projection for operations and capital cash needs to monitor and ensure adequate cash flow.

1202 Cash Disbursements

- A. When the transaction and/or service is complete and payment is issued, a pre-numbered check is prepared by the Business Manager who attaches all supporting documentation: (e.g., vendor invoices, purchase orders, purchase requisitions, etc.) and submits the package to the Head of School or the Treasurer for approval.

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- B. All invoices submitted for signature will include approvals for payment, expense account(s) charged, grant account(s) charged, if applicable, check number, and date of payment.
- C. The Head of School and/or the Treasurer and/or the Chair of the Board sign checks after examining the supporting documentation. Two signatures are required on all checks in excess of \$2,500.
- D. After having been signed, the checks are mailed directly to the payee by the Business Manager or the appropriate designee.
- E. All supporting documents are canceled (i.e. stamped *PROCESSED*) by the signatory and filed by the Business Manager or assistant.
- F. On a periodic basis, cash disbursement records are matched against accounts payable/open invoice files for any discrepancies and supporting documentation canceled to prevent resubmission for payment.
- G. Hard copy or printed bank statements are given **independently** to the Head of School or his/her designee, who reviews the bank statements, signs them as received and forwards them to the Business Manager. Bank statements are reconciled no later than 1 week after approval by the Business Manager and any outstanding checks and/or deposits are verified. Statements are periodically provided to the Treasurer for review.
- H. A detailed comparison of actual vs. budget disbursements is completed on a monthly basis.

1203 Prepaid Items

- A. Vendor invoices are reviewed by the Business Manager to identify all required prepayments.
- B. For payment of prepaid items, the transaction is coded to reflect the appropriate portion of the payment representing the prepaid portion.
- C. An amortization schedule is prepared to reflect the incurring of an expense for prepaid items.
- D. A standard journal entry is prepared (recurring where applicable) by the Business Manager to record the monthly expense (e.g., prepaid insurance premiums).
- E. Reconciliation is performed on a monthly basis between the ledger and the prepaid expense general ledger control account.

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1300 GRANTS MANAGEMENT PROCEDURES

In this section the procedures are described that cover revenue recognition and invoicing, billing, accounts and contributions receivables as they pertain to grants.

1301 Revenue Recognition and Invoicing

- A. On a monthly basis, program costs are reviewed by the Business Manager and recorded on a format prescribed by the funding source according to the contract agreement. Unallowable or unbillable costs are excluded from claimed costs.
- B. The totals are entered in the Grants Receivable ledger which, depending on the accounting software, should automatically prepare an entry to record the corresponding revenue.
- C. Arithmetic extensions are verified, services performed are verified, reconciliation of expenditures incurred or units billed to invoice prepared, and invoices are reviewed for accuracy and completeness by the Business Manager.
- D. Invoices are mailed to the funding source or filed through the funding sources' online system by the Business Manager.
- E. Copies of invoices and supporting documents are filed by funding source.

1302 Grant Receivable

- A. Payments and other adjustments are posted to the Grants Receivable ledger.
- B. The Grants Receivable ledger is reconciled monthly to the general ledger control account on a monthly basis.
- C. Any Grants Receivable balance greater than ninety days old is followed up and investigated.
- D. A final report is submitted to the respective funding source after the end of the project period.

1400 PAYROLL PROCEDURES

Payroll procedures are organized under six categories: personnel requirements, personnel data, timekeeping, preparation of payroll, payroll

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payment, and payroll withholdings.

1401 Personnel Requirements

A. New Employees

1. Requests for new employees are initiated by the Head of School and compared with the approved annual personnel budget. The Head of School only hires those employees necessary to support the goals and mission of the School. All new employees must fit within the approved budget for personnel.
2. New employees complete an *Employee Data Sheet*.
3. New employees complete an I9 Form, an IRS W-4 Form, a Massachusetts M-4 Form, and any other forms required by any federal, state, or local agency.
4. A Criminal Offender Record Information (CORI) background check is conducted on all new employees by an authorized individual and the results are relayed to the Head of School or designated Board of Trustee through proper CORI procedure.
5. A Sex Offender Record Information (SORI) background check is conducted on all new employees by an authorized individual and the results are relayed to the Head of School or designated Board of Trustee through proper SORI procedure.

B. Vacation and Sick Pay

1. Employees' vacation time is based on personnel policies of the Charter School.
2. An employee is required to provide at least two weeks advance notice to supervisors for a vacation request unless circumstances are deemed to support an exception approved by the Head of school.
3. Regular part-time employees will earn vacation time on a pro-rata basis based on the personnel policy.
4. Employees' earned vacation balances are adjusted monthly to reflect vacation time earned and taken and reviewed by the Business Manager.

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5. Sick leave taken is monitored against each employee's available sick time on an electronic spreadsheet or other system and reviewed by the Business Manager.
6. Before vacation time approved, a *Time Off Request* is to be prepared by the employee, which is reviewed and approved by the employees' direct supervisor or and tracked by the Business Manager.

C. Terminations (non-returning, non-renewals, resignations, retirements)

Please refer to the Faculty/Staff Handbook for all policies related to termination of employees.

1402 Personnel Data

- A. Changes to personnel data are initiated with a *Personnel Action Form* when making changes in new hires, terminations, pay rate changes, or payroll deductions. A precise paper trail covering all personnel transactions will be maintained by the Business Manager.
- B. The Head of School authorizes any change to payroll data. Separate payroll and personnel files are periodically reviewed by the Business Manager and overseen by the Head of School.
- C. Authorized changes are communicated to the payroll service provider or entered into the in-house payroll software.
- D. A copy of the *Personnel Action Form* is retained in the employee's personnel file.

1403 Timekeeping

A. Time Sheet Preparation

1. Hourly and salary employees complete attendance records daily and prepare time sheets on a bi-weekly basis. Employees are instructed on the proper charging of time to assure the accuracy of recorded time to cost objectives.
2. In preparing time sheets, employees:
 - a) Enter hours in ink and sign the completed timekeeping record.
 - b) Make all corrections in ink by crossing out the error and initialing the change.
 - c) Submit the completed timesheet to the designated person.

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B. Approval and Collection of Time Sheets

1. Each employee's timesheet is forwarded to the appropriate Supervisor on a bi-weekly basis, who ensures all the time sheets are submitted in a timely manner.
2. Authorized and approved timesheets are forwarded to the Business Manager for processing.

C. Reconciliation of Payroll to Time Sheets

1. Labor hours are accurately recorded and any corrections to timekeeping records, including the appropriate authorizations and approvals, are documented.
2. Hours shown on time sheets are reconciled to the hours recorded on the payroll register by the Business Manager for each pay period.

1404 Preparation of Payroll

- A. The Supervisor forwards approved time sheets to the Business Manager.
- B. The total time recorded on time sheets and the number of employees is calculated by the Business Manager.
- C. Recorded hours from the bi-weekly time sheets are accumulated by the Business Manager and communicated to the payroll service provider or entered into the in-house payroll software.
- D. The payroll reports received from the payroll service provider or produced by the in-house payroll software (e.g., calculations, payroll and payroll summaries) are compared with time sheets, pay rates, payroll deductions, compensated absences, etc., by the Business Manager.
- E. The Business Manager verifies gross pay and payroll deductions.
- F. The total hours and number of employees are compared with the totals in the payroll register by the Business Manager.
- G. The payroll register is reviewed and approved by the Business Manager prior to forwarding the payroll checks to staff.

1405 Payroll Payment

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

- A. Payroll change reports are forwarded to the Head of School for review and signature.
- B. Payroll payments by check, direct deposit, or cash are distributed to the employees and the payroll registers are filed by the Business Manager.
- C. The Business Manager controls and monitors all undelivered and uncleared payroll checks, respectively. Pre-numbered checks are used and all check numbers are accounted for.
- D. The payroll bank account is reconciled monthly by the Business Manager.
- E. A complete audit trail on all payroll checks and direct deposits with authorizing signatures at each juncture is maintained.

1406 Payroll Withholdings

- A. The payroll service provider or in-house payroll software calculates payroll withholdings – including MTRS deductions – for each employee. These are summarized by pay period, recorded in the general ledger, and verified by the Business Manager.
- B. Payments for payroll withholdings are reconciled with the amounts recorded in the general ledger control accounts by the Business Manager.

The Business Manager reviews the accuracy and timeliness of payments made to third parties, including MTRS, for payroll withholdings. Reports and deposits are due to MTRS from the school by the 10th of the month following the payroll deductions. The Business Manager is responsible for timely data entry and the transfer of funds. Complete files including copies of required reports and data submissions, evidence of executed Electronic Funds Transfers, and related materials will be kept in the Business Office and available for inspection and audit.

The Finance Committee will confirm deposit compliance when reviewing the monthly Balance Sheet, specifically Line 2160-25 – MTRB Liability. The amount should not exceed one month's anticipated transfer.

- C. Original withholdings and benefit election forms, maintained in the employee file, are prepared by the employee and reviewed and approved on a periodic basis by the Business Manager.
- D. The Business Manager prepares and files required MTRS reports and IRS and Commonwealth of Massachusetts payroll tax forms.

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

1500 PROPERTY AND EQUIPMENT (P&E) PROCEDURES

This section is organized into six parts: P&E acquisitions, record keeping over P&E, depreciation of P&E, inventory of P&E, disposal of P&E, and Government-furnished and Charter School-acquired property and equipment.

1501 Property and Equipment Acquisitions

- A. Capital budget requests are submitted annually for review and approval by the Board of Trustees. Fixed asset acquisitions are reconciled with capital expenditure authorizations.
- B. Authorization requests for the acquisition of fixed assets are reviewed against the capital budget, submitted on a *Purchase Requisition Form*, and approved by the Head of School or Treasurer.
- C. A copy of the *Purchase Order* for capital expenditures is entered into the fixed assets or comparable worksheet for proper identification of all fixed assets.
- D. Information on each asset is entered in the fixed asset or comparable worksheet.

1502 Recordkeeping Over Property and Equipment**Capitalization Policies**

All fixed assets purchased are capitalized in the year of purchase, and recorded in the general ledger. The Charter School follows the policy of capitalizing all fixed assets purchased greater than \$5,000 per unit.

- A. Fixed assets are accounted for by the following classifications: land, building, betterment, leasehold improvements, equipment, furniture, and computer hardware and software.
- B. The fixed assets ledger contains the full history of each capital asset acquired, original acquisition cost, and any costs incurred to prepare the asset for use. Asset acquisitions, transfers, and dispositions are entered in the fixed asset ledger on a periodic basis.
- C. The fixed assets ledger is reconciled with the control account in the general ledger on a monthly basis. Any differences are analyzed and resolved by the Business Manager.

1503 Depreciation

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

The Charter School capitalizes all fixed assets when acquired, and records the historical cost of these items in the general ledger. In accordance with GAAP as they relate to special purpose business-type activity governmental entity, under GASB No. 34, depreciation expense must be recorded in the general ledger. The Charter School will use the straight-line method of depreciation over the assets useful life as determined as follows:

Computers	3 years
Office Equipment	5 years
Vehicles	5 years
Office Furniture	7 years
Leasehold Improvements	Useful life or life of lease, whichever is less
Building Improvements	20 years
Building	40 years

1504 Inventory of Property and Equipment

- A. The Business Manager prepares a printout of recorded fixed assets by asset classification.
- B. An inventory of fixed assets is taken annually.
- C. The inventory of fixed assets is compared to the amounts recorded in the general ledger control account. Differences are investigated and resolved by the Business Manager on an ongoing basis.

1505 Disposal of Property and Equipment

- A. A determination is made by the school personnel as to the usefulness of a fixed asset.
- B. An *Asset Disposal Form*, including a description of the asset, purpose for disposal and methodology of disposal is prepared with proper written authorization from the Business Manager.
- C. The *Asset Disposal Form* is reviewed, approved, and signed by the Head of School or Treasurer.
- D. A copy of the *Asset Disposal Form* is routed to the Business Manager, who enters the dollar amount of the disposed fixed asset as a reduction in the fixed asset ledger, and adjusts the control account in the general ledger. The treatment of any proceeds from the disposition, and the recognition of any gain or loss on the sale of the disposed asset is recorded in the general ledger.

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

- E. Periodic counts of fixed assets that are reconciled with the fixed assets recorded in the control account in the general ledger are maintained by the Business Manager.

1506 Property and Equipment Acquired Through Government Grants/Contracts

- A. All property and equipment acquired through government grants or contracts are recorded in the fixed asset ledger.
- B. On an annual basis, the Business Manager inventories all property and equipment and ensures that fixed assets are being used for the purpose intended. All Property and equipment, when not in use, is stored in a secure area.
- C. If necessary, the Charter School obtains approval from the appropriate government agency for the disposition of property and equipment acquired through a government grant or contact, and the Business Manager authorizes the disposition as described in the previous section.

1600 ACCOUNTS PAYABLE PROCEDURES

This section is organized into three major parts: accounts payable, purchasing, and expense reimbursement.

1601 Accounts Payable

A. Recurring Bill

1. Bills are received by the Business Manager who reviews the bill. The bill is reviewed for:
 - a) Accuracy of all arithmetic calculations and extensions
 - b) Allowability of expenditure
 - c) Proper general ledger account and department/classification coding
 - d) Internal review to determine if duplicate invoicing exists
2. The Business Manager records the transaction in the General Ledger and prepares a check for approval by the Head of School. See Cash Disbursement section 1202 for issuing of checks.
3. Approved checks are forwarded by the Business Manager for delivery. The Business Manager files the bill and payment documentation.
4. Checks are run on a weekly basis and vendors are paid based on terms of the bill, as recorded within the system.

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

Approved invoices will be recorded in the accounting system on a weekly basis or upon approval to ensure that the Accounts Payable line item on the Balance Sheet is accurate and the payables are up to date. Invoices entered into the system will be stamped as *PROCESSED* and placed in the *To Be Paid* file pending issuance of a check. An Accounts Payable Aging Report will be forwarded to the Treasurer along with the other regular monthly data. Details will be provided for any invoices that are aged beyond 30 days.

B. Approved Purchase Requisition

1. Bills are forwarded to the Business Manager along with a completed Purchase Requisition Form (Appendix E) and a packing list (when applicable). The bill and Purchase Requisition form are reviewed for:
 - a) The nature, quality and quantity of goods ordered and the related price
 - b) Accuracy of all arithmetic calculations and extensions
 - c) Allowable ability of expenditure
 - d) Proper general ledger account and department/classification coding based on the Purchase Requisition Form
 - e) Internal review to determine if duplicate invoicing exists
2. The Business Manager records the transaction in the General Ledger and prepares a check for approval by the Head of School. See Cash Disbursement section 1202 for issuing of checks.
3. Approved checks are forwarded by the Business Manager for delivery. The Business Manager or assistant files the bill and payment documentation.
4. Checks are run on a weekly basis and vendors are paid based on terms of the bill, as recorded within the system.

C. Approved Contracts

1. Bills are forwarded to the Business Manager and reviewed for:
 - a) The nature, quality and quantity of goods and/or services invoiced and correspondence to existing contractual agreement
 - b) Accuracy of all arithmetic calculations and extensions
 - c) Proper general ledger account and department/classification coding based on existing contract
 - d) Internal review to determine if duplicate invoicing exists

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

2. The Business Manager records the transaction in the General Ledger and prepares a check for approval by the Head of School. See Cash Disbursement section 1202 for issuing of checks.
3. Approved checks are forwarded to the Office Manager for delivery. The Business Manager or assistant files the bill and payment documentation.
4. Checks are run on a weekly basis and vendors are paid based on terms of the bill, as recorded within the system.

D. Approved Reimbursements

1. Reimbursement Request Forms, along with supporting documentation (receipts) are forwarded to the Head of School for approval. Upon approval the documents are passed to the Business Manager for review. The Reimbursement Request and receipts are reviewed for:
 - a) The nature and amount of the expense
 - b) Accuracy of all arithmetic calculations and extensions
 - c) Allowability of expenditure and proper supporting documentation
 - d) Proper general ledger account and department/classification coding based on existing contract
 - e) Internal review to determine if duplicate reimbursement exists
2. The Business Manager records the transaction in the General Ledger and prepares a check for approval by the Head of School. See Cash Disbursement section 1202 for issuing of checks.
3. Approved checks are forwarded to the Office Manager for delivery. The Business Manager or assistant files the bill and payment documentation.
4. Checks are run on a weekly basis and vendors are paid based on the terms of the invoices, as recorded within the system.

E. Purchase Discounts

1. The Business Manager establishes all vendors within the accounting systems upon initial use of the vendor.
2. The Business Manager reviews the invoice for any purchase discount date and ensures that the vendor file is established and properly capturing any discount allowed as appropriate.

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

F. Reconciliation of Accounts Payable Records

1. The total balance in the accounts payable ledger is reconciled with the general ledger control account monthly.
2. Debit balances in the accounts payable ledger are resolved appropriately (e.g., an offset against other amounts due the vendor, requesting payment from the vendor, etc.).

1602 Purchasing**A. Purchase Requirements**

1. After approval of the annual budget, the Business Manager reviews the Charter School's needs to uncover patterns of orders, and opportunities for clustering orders, to achieve volume discounts.
2. In preparing purchase requisitions, the Business Manager identifies minimum needs.

B. Processing Purchase Requisitions

1. *Purchase Requisitions* are forwarded to the Business Manager.
2. The *Purchase Requisition* includes the following:
 - a) A description of items requested
 - b) A cost estimate
 - c) The required delivery information
 - d) A statement of the nature and purpose of the procurement
3. *Purchase Requisitions* are reviewed by the Business Manager in comparison to the remaining budget.
4. The Business Manager approves or rejects all *Purchase Requisitions*.
5. Approved *Purchase Requisitions* are processed by the Business Manager.
6. The Business Manager will document the reason(s) for rejecting *Purchase Requisitions* and share said information with the individual(s) involved.

C. Negotiation and Award of Contracts

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

1. Consistent with the Charter School's goal of expanding opportunities for minority business enterprises, companies which are minority or women owned, to the extent they are available locally and qualified, are given an opportunity to bid on a procurement in the Charter School's selection process.
2. Award may be made to other than the low bidder in circumstances where the higher bid demonstrates best value contracting procedures to the Charter School (can use M.G.L. Chapter 30B as a guide). In such situations, the Business Manager shall prepare a justification statement for such awards, furnishing a brief explanation of the factors leading to such a decision.
3. The Charter School has developed cost-effective and efficient purchase requirements in order to achieve full and open competition, meet delivery schedules, control inventory and material, and expedite purchases.
4. The Charter School selects the most responsive and responsible vendor to provide required materials and services, and promotes competition in order to obtain fair and reasonable prices.
5. Adoption of policy requires the reporting of unethical conduct to management and subsequent restitution of any gain resulting from such conduct.

1603 Expense Reimbursement

- A. Soon after traveling, but not exceeding thirty days, an employee who seeks reimbursement for authorized expenses completes a *Reimbursement Request Form* detailing the expenses incurred and also attaches supporting documentation.
- B. The employee's *Reimbursement Request Form* and receipts are reviewed and approved by the Business Manager.
- C. Requests shall not exceed \$100.

1700 OTHER LIABILITIES PROCEDURES

This section describes procedures for recognizing and recording accrued liabilities and deferred revenue.

1701 Accrued Liabilities

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

- A. An accrual register is set up to monitor accrued liabilities and accrual accounts related to salaries and wages, vacation pay, and payroll taxes.
- B. An accrual schedule is established and maintained by the Business Manager for each type of accrual. Reconciliation is performed between the schedule and the general ledger control account.
- C. The Charter School records all accruals at fiscal year-end, or when determined necessary by the Business Manager.
- D. A general journal entry is prepared at year-end to record all accruals and approved by the Business Manager.

1702 Deferred Revenue

- A. A deferred revenue schedule is established and maintained by the Business Manager for each type of revenue for which the Charter School receives advanced funding and reconciliation is performed between the schedule and the general ledger control account.
- B. The Business Manager determines the extent of revenue recognized and consequently the revenue deferred for all revenue sources for which the Charter School receives advanced funding and to record it in accordance with GAAP.
- C. A general journal entry is prepared at year-end to record all deferred revenue and approved by the Business Manager.

1800 MANAGEMENT REPORTING PROCEDURES

In this section, procedures are covered for supporting the annual budget, financial reporting, and tax compliance.

1801 Annual Budget

- A. In preparation of the annual operating and capital budgets and cash flow projection, the Business Manager prepares preliminary budgets and the projection for review by the Head of School in consultation with the Finance Committee.
- B. To support the budgets and projection estimates, the Business Manager prepares current year-to-date financial data with projections of year-end totals.

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

- C. The Head of School and Finance Committee review the budgets and projections submitted for accuracy, completeness, and reasonableness.
- D. The Board of Trustees approves and adopts the final budgets and projections.
- E. The adopted budget totals are entered in the general ledger by the Business Manager for the new fiscal year, in order to prepare budget to actual reports.

1802 Financial Reporting

- A. The Business Manager prepares monthly data which is forwarded to the Treasurer for development of budget vs. actual financial reports and cash flow projections, which are first reviewed by the Finance Committee for accuracy and completeness, then presented in summary to the Board of Trustees.
- B. The Charter School submits to an annual audit of its financial statements by a qualified certified public accounting firm, in accordance with GASB and the *Massachusetts Charter School Audit Guide* by the DESE.
- C. The Charter School shall submit the audited financial statements to the Office of the State Auditor and the DESE Charter School Office by the November 1st statutory deadline.

1803 Payroll Tax Compliance

- A. The Business Manager shall retain the services of a payroll service provider or in-house payroll software to assist in the preparation of periodic payroll tax filings.
- B. The Charter School (or third party providers, when appropriate) maintains a schedule of required filing due dates for:
 - a) IRS Form W-2
 - b) IRS Form W-3
 - c) IRS Form 941
 - d) IRS Form 1099 MISC (also 1099 DIV, 1099 INT, 1099 OID) _
 - e) Monthly, quarterly, and annual state unemployment tax return(s)
(Note: Charter schools are not required to pay federal unemployment (FUTA), but are required to pay state unemployment either by the contributory method or reimbursement method).
 - f) MTRS retirement deduction reporting

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

- C.** Before submission, all payroll tax documents and supporting schedules are reviewed and approved by the Business Manager for accuracy and completeness.

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

Appendix A: Chart of Accounts**MCCPS Chart of Accounts FY19**

Number	Name	Type
1000	AfterSchool	BANK
1010	Charter Hall (8202)	BANK
1020	MCCPS Payroll (8825)	BANK
1030	Payroll	BANK
1040	Petty Cash (4534)	BANK
1050	Petty Cash1	BANK
1055	8th Grade	BANK
1060	UStTrust/Citizens	BANK
1065	Citizens2	BANK
1070	Checking (4542)	BANK
1075	BPB&T1 (8210)	BANK
1078	BPB&T2 (4927)	BANK
1080	Checking1	BANK
1085	PayPal	BANK
1090	FoodService (5077)	BANK
1100	Deposit Receivable	AR
1200	Accounts Receivable	AR
1201	Grants Receivable	AR
1211	Due From Employee	AR
1215	Receivables - Y/E	OCASSET
1120	Inventory Asset	OCASSET
1210	State Allocation Receivable	OCASSET
1499	Undeposited Funds	OCASSET
1530	Leasehold improvements	FIXASSET
1531	Fixed Assets	FIXASSET
1599	Accumulated Depreciation	FIXASSET
1700	Security Deposit	OASSET
2000	Accounts Payable	AP
2010	Accounts Payable FS	AP
2020	US TRUST LOAN PAYABLE	AP
2110-25	Payroll Liabilities	OCLIAB
2110	Accrued Payroll	OCLIAB
2111	Accrued Payroll Taxes	OCLIAB
2150-25	403(b) Liability	OCLIAB
2160-25	MTRB Liability	OCLIAB
2190-25	Payroll Clearing Account	OCLIAB
2200	Deferred Revenue	OCLIAB
2210	Due to MCCPS Ed Foundation	OCLIAB
2220	Accrued Interest	OCLIAB

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

2230	Accrued Expenses	OCLIAB
2410	Notes payable - short term	OCLIAB
2411	Notes payable - short term:Boston Private Bank Credit Line	OCLIAB
2412	Notes payable - short term:National Grand Bridge Loan	OCLIAB
2413	Notes payable - short term:MassDevelopment	OCLIAB
2610	Notes payable - long term	LTLIAB
2611	Notes payable - long term:MassDevelopment	LTLIAB
2612	Notes payable - long term:Apple lease	LTLIAB
3000	Opening Bal Equity	EQUITY
3900	Retained Earnings	EQUITY
4005	STATE ALLOCATION	INC
4010	FEDERAL & STATE GRANTS	INC
4020	SCHOOL LUNCH	INC
4021	SCHOOL LUNCH:STATE REIMB	INC
4022	SCHOOL LUNCH:FED REIMB	INC
4030	STUDENT ACTIVITIES	INC
4031	STUDENT ACTIVITIES:Athletics	INC
4032	STUDENT ACTIVITIES:Field Trips	INC
4033	STUDENT ACTIVITIES:Nature's Classroom	INC
4034	STUDENT ACTIVITIES:Camp Kieve	INC
4035	STUDENT ACTIVITIES:Project Adventure	INC
4036	STUDENT ACTIVITIES:Canada	INC
4040	INVESTMENT INCOME	INC
4041	INVESTMENT INCOME:Int Inc	INC
4050	OTHER INCOME	INC
4052	OTHER INCOME:Charter Hall	INC
4053	OTHER INCOME:Enrichment	INC
4054	OTHER INCOME:Misc. Inc.	INC
4056	OTHER INCOME:Homework Club	INC
4055	STUDENT ACTIVITY FUND	INC
4060	CONTRIBUTIONS	INC
4061	CONTRIBUTIONS:MCCPS Foundation	INC
4070	PRIVATE GRANTS	INC
4080	REIMBURSEMENTS	INC
4085	MEDICARE REIMB.	INC
4090	FUNDRAISING	INC
4091	FUNDRAISING:Charter Hall	INC
4092	FUNDRAISING:Events	INC
4093	FUNDRAISING:fundraising - 8th grade	INC
4094	FUNDRAISING:Musical	INC
4999	Uncategorized Income	INC
4000	Reconciliation Discrepancies	EXP
5000	PERSONNEL	EXP

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

5005	PERSONNEL:School Leader	EXP
5010	PERSONNEL:Business Manager	EXP
5012	PERSONNEL:SPED Director	EXP
5015	PERSONNEL:Development Director	EXP
5020	PERSONNEL:Admin-Clerical	EXP
5025	PERSONNEL:Technology	EXP
5030	PERSONNEL:Instructional Leader	EXP
5035	PERSONNEL:Instructional-Clerical	EXP
5040	PERSONNEL:Teacher	EXP
5041	PERSONNEL:TA	EXP
5042	PERSONNEL:IntArts	EXP
5045	PERSONNEL:Specialist	EXP
5050	PERSONNEL:Guidance	EXP
5055	PERSONNEL:Nurse	EXP
5060	PERSONNEL:Food Service	EXP
5065	PERSONNEL:Facilities	EXP
5066	PERSONNEL:PhysEd	EXP
5067	PERSONNEL:Stipends	EXP
5068	PERSONNEL:Other Earnings	EXP
5069	PERSONNEL:HomeworkClub	EXP
5070	PERSONNEL:Enrichment	EXP
5071	PERSONNEL:Athletics	EXP
5080	PERSONNEL:Canada Trip	EXP
5081	PERSONNEL:Camp Kieve	EXP
5082	PERSONNEL:Nature's Classroom	EXP
5083	PERSONNEL:Field Trip	EXP
5084	PERSONNEL:House Manager	EXP
5085	PERSONNEL:Musical	EXP
5086	PERSONNEL:Chaperone	EXP
5087	PERSONNEL:Teacher Award	EXP
5140	Benefits	EXP
5115	Benefits:Soc Sec	EXP
5116	Benefits:Medicare	EXP
5117	Benefits:Unemployment	EXP
5120	Benefits:Work Comp	EXP
5141	Benefits:Health	EXP
5142	Benefits:Dental	EXP
5143	Benefits:Life & Disability	EXP
5150	StaffDev	EXP
5160	Search Costs (Recruiting)	EXP
5170	Substitute	EXP
5200	DIRECT STUDENT SUPPORT	EXP
5201	DIRECT STUDENT SUPPORT:MCCPS Foundation (tech)	EXP

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

5202	DIRECT STUDENT SUPPORT:Furnishings	EXP
5203	DIRECT STUDENT SUPPORT:StActFund	EXP
5210	DIRECT STUDENT SUPPORT:Teachers supplies	EXP
5212	DIRECT STUDENT SUPPORT:Teachers supplies:paper	EXP
5211	DIRECT STUDENT SUPPORT:Instructional Equipment	EXP
5215	DIRECT STUDENT SUPPORT:Curriculum supplies	EXP
5220	DIRECT STUDENT SUPPORT:Student supplies	EXP
5221	DIRECT STUDENT SUPPORT:SPED supplies	EXP
5222	DIRECT STUDENT SUPPORT:SPED	EXP
5240	DIRECT STUDENT SUPPORT:Computer Support	EXP
5241	DIRECT STUDENT SUPPORT:Technology - Hardware	EXP
5242	DIRECT STUDENT SUPPORT:Technology-Software	EXP
5250	DIRECT STUDENT SUPPORT:Nursing supplies	EXP
5260	DIRECT STUDENT SUPPORT:Enrichment Supplies	EXP
5290	DIRECT STUDENT SUPPORT:Enrichment	EXP
5204	Private Grant Expense	EXP
5261	STUDENT ACTIVITY	EXP
5262	STUDENT ACTIVITY:Athletics	EXP
5263	STUDENT ACTIVITY:Field Trips	EXP
5264	STUDENT ACTIVITY:Nature's Classroom	EXP
5265	STUDENT ACTIVITY:Camp Kieve	EXP
5266	STUDENT ACTIVITY:Canada	EXP
5267	STUDENT ACTIVITY:Project Adventur	EXP
5270	SCHOOL LUNCH EXP	EXP
5271	SCHOOL LUNCH EXP:bankchg	EXP
5272	SCHOOL LUNCH EXP:equip	EXP
5273	SCHOOL LUNCH EXP:food	EXP
5274	SCHOOL LUNCH EXP:Labor	EXP
5275	SCHOOL LUNCH EXP:materials	EXP
5276	SCHOOL LUNCH EXP:service	EXP
5277	SCHOOL LUNCH EXP:stove	EXP
5278	SCHOOL LUNCH EXP:taxes	EXP
5279	SCHOOL LUNCH EXP:Dues, Training, Conf.	EXP
5300	OCCUPANCY	EXP
5310	OCCUPANCY:Rent	EXP
5320	OCCUPANCY:Maintenance	EXP
5321	OCCUPANCY:Maintenance:alarm	EXP
5322	OCCUPANCY:Maintenance:equip	EXP
5323	OCCUPANCY:Maintenance:HVAC	EXP
5324	OCCUPANCY:Maintenance:plow	EXP
5325	OCCUPANCY:Maintenance:supplies	EXP
5326	OCCUPANCY:Maintenance:Repairs	EXP
5327	OCCUPANCY:Maintenance:Summer2010	EXP

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

5328	OCCUPANCY:Maintenance:Summer 2012	EXP
5330	OCCUPANCY:CustSvc	EXP
5340	OCCUPANCY:CustSupplies	EXP
5351	OCCUPANCY:Utilities	EXP
5352	OCCUPANCY:Utilities:Electric	EXP
5353	OCCUPANCY:Utilities:Gas	EXP
5354	OCCUPANCY:Utilities:Water	EXP
5355	OCCUPANCY:Utilities:Communications	EXP
5400	OFFICE & ADMIN	EXP
5495	OFFICE & ADMIN:17 Lime St Purchase	EXP
5405	OFFICE & ADMIN:FundraisingExp	EXP
5406	OFFICE & ADMIN:FundraisingExp:Charter Hall	EXP
5407	OFFICE & ADMIN:FundraisingExp:Events	EXP
5408	OFFICE & ADMIN:FundraisingExp:Musical	EXP
5410	OFFICE & ADMIN:Supplies	EXP
5430	OFFICE & ADMIN:Accounting	EXP
5431	OFFICE & ADMIN:Legal	EXP
5440	OFFICE & ADMIN:PayrollSvc	EXP
5450	OFFICE & ADMIN:Printing&Copy	EXP
5460	OFFICE & ADMIN:Postage	EXP
5470	OFFICE & ADMIN:General Liability Insurance	EXP
5480	OFFICE & ADMIN:Board	EXP
5486	OFFICE & ADMIN:HoS Discretionary	EXP
5487	OFFICE & ADMIN:Admissions	EXP
5490	OFFICE & ADMIN:Finance Charges	EXP
5497	OFFICE & ADMIN:Bank Chrg	EXP
6100	Depreciation	EXP
6999	Uncategorized Expenses	EXP
7120	In-Kind Pension Expenditures	EXINC
7110	In-Kind Revenues	EXINC

Appendix B: Authorized Credit Card Users

As of June 2019, MCCPS does not have any credit or charge cards issued in its name.

B.1 Authorized Debit Card Users

Name	Account	Acct #	Last 4 of Card	EXP
Laura Wood	Food service	xxxx-5077	6788	08/20
Jeffrey Barry	Petty cash	xxxx-4534	4659	03/23
Katherine Koch	Petty cash	xxxx-4534	6291	06/22
Katherine Koch	Fundraising	xxxx-8202	8919	06/21

This data will be updated by the Business Office as existing cards are cancelled/renewed and/or new cards are issued.

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

Appendix C: Charter School Bank Accounts

National Grand Bank
 91 Pleasant Street
 Marblehead, MA 01945
 617-631-6000

Main checking account XXXX-4542

Petty cash XXXX-4534

Payroll XXXX-8825

Fundraising XXXX-8202

Food Service Program XXXX-5077

East Boston Savings Bank
 10 Elm Street
 Danvers, MA 01923
 978-977-6005

Operating account **XXXXXX8934** (deposit account for all Comm
 of MA payments including quarterly allocation,
 fed/state grants, nutrition reimb)

Payroll account **XXXXXX8947** (funds are transferred from
 8934 into this account twice per month.)

Mortgage account XXX57500033-0001
 Maturity date: 8/28/44

Appendix D: Charter School Investment Accounts

As of UPDATE MCCPS does not have any investment accounts.

The Marblehead Charter Education Fund (MCEF) is the School's associated 501(c)3. The MCEF is considered a component unit of the school for the purposes of the audit.

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL FISCAL POLICIES AND PROCEDURES

Appendix E: Charter School Purchase Order / Requisition Form

<h1>Marblehead Community Charter Public School</h1>	
	<p>17 Lime Street Marblehead, MA 01945 Tel: (781) 631-0777 Fax: (781) 631-0500 Marbleheadcharter.org</p>

PURCHASE ORDER #XXX13 (last 2 digits represent the Fiscal Year)

DATE:

VENDOR:

Qty	Item #	Desc.	Price
Total			

Total		Sub-
S&H		TOTAL

Authorized signature: _____ Date: _____
, Head of School

Special Instructions

Appendix F: Faculty / Staff Handbook

Available at: <http://faculty.marbleheadcharter.com/staff-document>

To: MCCPS Finance Committee

From: Julie Santosus, Committee Member

Date: August 20, 2019

RE: Fiscal Policy 2019 Revisions

The below revisions to the Fiscal Policies and Procedures have been made in response to input by Finance Committee members, and in collaboration with MCCPS' Business Manager, Jeff Barry. These changes are in addition to the revisions reviewed at the June 2019 Finance Committee meeting.

- Head of School changed to Dr. Peter Cohen
- Approved August 2019
- Confirmed Mission is current and aligns with website
- **100 Introduction** – changed “management” to “oversight”.
- **101 Scope of Organization** – removed “Data Security List”, since it is now addressed in body of policies (Sections 206 and 207).
- **200 Internal Control Policies:** Reference added to direct employees to report fraud or misconduct to designated authorities (defined in Faculty\Staff Handbook)
- **204 Signature Authorities** – After the first sentence, added “A signatory cannot sign a check for which they are listed as the payee”
- **206 Security of Financial Data** –
 - ✓ A. Updated to reflect annual review by Business Manager with FinCom
 - ✓ B. Removed obsolete reference to physical back-up and deleted vendor name.
 - ✓ D. Added “Financial Data is also stored on a secure platform for access by Finance Committee and Board members.”
- **207 Security of School Documents** –revised to state policy of annual review, at minimum, and updated list of documents maintained.
- **210 Use of Charter School Debit Cards** – Added to address debit card policy. Also added an Appendix that lists authorized users.
- **311 Investments** – Added a disclosure that identifies the association between MCCPS and MCEF:
 - “The Marblehead Charter Education Fund (MCEF) is the School’s associated 501(c)3. The MCEF is considered a unit of the School for the purpose of audit.”
- **313 Insurance and Bonding** – Revised listing of policies in following manner:
 - ✓ Deleted “Unemployment” and “Board Insurance” (Board is addressed under “School Board Legal Liability”)
 - ✓ Revised “Personal Injury Liability” to read “Short-term and Long-term Disability”
 - ✓ Deleted “Fidelity Bond”
 - ✓ Added “Schedule of Values for Coverage/Premiums”
- **317 Audit** – Updated “Revision” references to read “ most current”
- **503 Separate Records of Unallowable Costs** – added “In the event of...”
- **701 Procurement** –
 - ✓ Specified Business Manager holds the role of procurement officer.
 - ✓ Increased the three quote minimum requirement from \$1k to \$2.5k
 - ✓ Section B –Referenced Appendix E, which discloses details of Purchase Order
- **1401 Personnel Requirements** – Changed C to reference the Faculty\Staff Handbook, since Personnel Action Forms are no longer used.
- **1503 Depreciation** – Confirmed “useful life” years for straight-line asset depreciation.
- **Chart of Accounts** – Updated Account Listing
- Rounded all dollar references to nearest dollar, reviewed pagination and grammar.

Marblehead Community Charter Public School

Financial Results As of July 31, 2019



Prepared and reviewed by:
Jeff Barry - MCCPS Business Manager (jbarry@marbleheadcharter.com)
Rodolphe Hervé - MCCPS Treasurer (rherve@marbleheadcharter.com)

MCCPS Balance Sheet Prev Year Comparison

As of July 31, 2019

Accrual Basis

	Jul 31, '19	Jul 31, '18	Increase/ (Decrease)
ASSETS			
Current Assets			
Checking/Savings			
1073 — EBSB Payroll (8947)	17,286	19,466	(2,179)
1072 — EBSB Operating (8934)	359,627	425,444	(65,817)
1010 — Charter Hall (8202)	2,967	4,395	(1,428)
1040 — Petty Cash (4534)	853	1,901	(1,048)
1070 — Checking (4542)	96,585	80,087	16,497
1085 — PayPal	45	1,631	(1,585)
1090 — FoodService (5077)	5,479	11,030	(5,551)
Total Checking/Savings	482,843	543,954	(61,111)
Accounts Receivable			
1200 — Accounts Receivable	7,349		7,349
1201 — Grants Receivable	10,044		10,044
Total Accounts Receivable	17,393		17,393
Other Current Assets			
1310 — Prepaid Expense	33,775		33,775
1210 — State Allocation Receivable	20,221		20,221
Total Other Current Assets	53,996		53,996
Total Current Assets	554,231	543,954	10,278
Fixed Assets			
1532 — 17 Lime Street			
1533 — Land - 17 Lime Street	687,400	687,400	0
1532 — 17 Lime Street - Other	3,562,600	3,562,600	0
Total 1532 — 17 Lime Street	4,250,000	4,250,000	0
1530 — Building Improvements	33,184	33,184	0
1531 — Fixed Assets	86,648	86,648	0
1599 — Accumulated Depreciation	(548,903)	(454,140)	(94,763)
Total Fixed Assets	3,820,929	3,915,692	(94,763)
TOTAL ASSETS	4,375,161	4,459,646	(84,485)
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 — Accounts Payable		169	(169)
Total Accounts Payable		169	(169)
Other Current Liabilities			
2110 — Accrued Payroll	117,331	137,734	(20,403)
2110-25 — Payroll Liabilities	1,000	(11,708)	12,708
2111 — Accrued Payroll Taxes	3,990	4,661	(671)
2160-25 — MTRB Liability	14,360	14,262	97
2190-25 — Payroll Clearing Account	7,208	21,414	(14,207)
2230 — Accrued Expenses	80,836	40,978	39,858
Total Other Current Liabilities	224,725	207,342	17,382
Total Current Liabilities	224,725	207,511	17,214
Long Term Liabilities			
2613 — East Boston Savings Bank	3,809,678	3,905,292	(95,614)
Total Long Term Liabilities	3,809,678	3,905,292	(95,614)
Total Liabilities	4,034,402	4,112,803	(78,401)
Equity			
3000 — Opening Bal Equity	(295)	(27)	(268)
3900 — Retained Earnings	261,093	331,031	(69,937)
Net Income	79,960	15,839	64,121
Total Equity	340,758	346,842	(6,084)
TOTAL LIABILITIES & EQUITY	4,375,161	4,459,646	(84,485)

MCCPS Profit and Loss Prev Year Comparison July 2019

Accrual Basis

	Jul '19	Jul '18	Increase / (Decrease)	%age
Ordinary Income/Expense				
Income				
4057 — VACATION PROGRAMMING	5,020	12,004	(6,984)	-58.2%
4005 — STATE ALLOCATION	307,800	269,144	38,656	14.4%
4040 — INVESTMENT INCOME				
4041 — Int Inc		5		
4040 — INVESTMENT INCOME - Other	4			
Total 4040 — INVESTMENT INCOME	4	5		
4050 — OTHER INCOME				
4051 — 17 Lime Rent		250	(250)	-100.0%
Total 4050 — OTHER INCOME		250	(250)	-100.0%
Total Income	312,824	281,403	31,421	11.2%
Gross Profit	312,824	281,403	31,421	11.2%
Expense				
5000 — PERSONNEL				
5088 — Vactaion Programming	1,300	7,800	(6,500)	-83.3%
Payroll Taxes				
5120 — Work Comp	4,055	4,019	36	0.9%
5117 — Unemployment	1,175	1,280	(105)	-8.2%
5116 — Medicare	2,488	2,471	17	0.7%
5115 — Soc Sec	2,713	2,308	404	17.5%
Total Payroll Taxes	10,431	10,078	352	3.5%
Total 5000 — PERSONNEL	188,675	187,310	1,365	0.7%
5140 — BENEFITS				
5141 — Health				
5141 — Health - Other	10,679	43,012	(32,333)	-75.2%
Total 5141 — Health	10,679	43,012	(32,333)	-75.2%
5142 — Dental	2,534	2,333	201	8.6%
5143 — Life & Disability	1,415	1,244	172	13.8%
Total 5140 — BENEFITS	14,628	46,589	(31,961)	-68.6%
5150 — STAFF DEVELOPMENT				
5150 — STAFF DEVELOPMENT - Other		781	(781)	-100.0%
Total 5150 — STAFF DEVELOPMENT		781	(781)	-100.0%
5200 — DIRECT STUDENT SUPPORT				
5203 — Student Success Fund		113	(113)	-100.0%
5210 — Teachers supplies				
5210 — Teachers supplies - Other	54	164	(110)	-67.1%
Total 5210 — Teachers supplies	54	164	(110)	-67.1%
5211 — Instructional Equipment	1,968	186	1,782	955.3%
5215 — Curriculum supplies				
5215 — Curriculum supplies - Other	75	10	65	631.7%
Total 5215 — Curriculum supplies	75	10	65	631.7%
5220 — Student supplies	47			
5221 — SPED supplies	1,566			
5242 — Technology-Software	3,428	25	3,403	13412.7%
5290 — Vacation Programming	1,575	3,435	(1,860)	-54.1%
Total 5200 — DIRECT STUDENT SUPPORT	8,713	3,935	4,779	121.4%
5300 — OCCUPANCY				
5320 — Maintenance				
5320 — Maintenance - Other	1,030	1,090	(60)	-5.5%
Total 5320 — Maintenance	1,030	1,090	(60)	-5.5%
5330 — CustSvc		2,532	(2,532)	-100.0%
5351 — Utilities				
5354 — Water	703			
5355 — Communications	298	509	(211)	-41.5%
Total 5351 — Utilities	1,001	509	492	96.5%
Total 5300 — OCCUPANCY	2,031	4,131	(2,101)	-50.8%
5400 — OFFICE & ADMIN				
5492 — Mortgage Interest	10,466	10,728	(261)	-2.4%
5410 — Supplies				
5410 — Supplies - Other	168	130	39	29.9%

MCCPS
Profit and Loss Prev Year Comparison
July 2019

Accrual Basis

	Jul '19	Jul '18	Increase / (Decrease)	%age
Total 5410 — Supplies	168	130	39	29.9%
5431 — Legal		5	(5)	-100.0%
5440 — PayrollSvc	491	464	27	5.8%
5460 — Postage	45	273	(228)	-83.5%
5470 — General Liability Insurance	504			
5497 — Bank Chrg	93	124	(30)	-24.6%
Total 5400 — OFFICE & ADMIN	11,768	11,723	45	0.4%
6100 — Depreciation	7,976	7,881	95	1.2%
Total Expense	233,792	262,350	(28,558)	-10.9%
Net Ordinary Income	79,033	19,053	59,979	314.8%
Net Income	79,033	19,053	59,979	314.8%

Category	Decisions
Personnel	<ul style="list-style-type: none"> - Hiring Freeze for all MCCPS positions is in place until revoked by Board. Any exceptions to be approved by Board - All openings to be reviewed and prioritized. Openings will be filled with internal candidates, if qualified - Vacant positions will remain open until further notice, including School Adjustment Counselor and 6th Grade inclusion
Spending	<ul style="list-style-type: none"> - Spending freeze on all non-essential items (excluding mortgage, utilities, taxes, payroll) - Items specifically discussed in Budget meetings/Finance Committee which are not to be spent at this time include: <ul style="list-style-type: none"> <input type="checkbox"/> Deep summer cleaning of the school <input type="checkbox"/> Painting of areas of the school <input type="checkbox"/> Professional development <input type="checkbox"/> Board on Track (Delay Payment) (\$6,000) <input type="checkbox"/> Charter School Assoc membership <input type="checkbox"/> Replace carpet in both 7th grade rooms and 8H <input type="checkbox"/> Do not replace Technology (~\$10,000) <input type="checkbox"/> Review Technology Licenses <input type="checkbox"/> Remove \$10,000 for Strategic Plan

Cover Sheet

Strategic Plan Committee

Section: VI. Committee Updates
Item: F. Strategic Plan Committee
Purpose: Discuss
Submitted by:
Related Material: Strategic Plan Summary v2 2-26-19.pdf



Strategic Plan 2019 - 2022

The MCCPS Strategic Plan is designed to ensure that the human, financial, and capital resources of the organization are efficiently and effectively aligned to fulfill our mission, remain faithful to our charter, and reach our goals over the next three years. With input from faculty, students, parents and community members the following is a summary draft of the goals developed.

Student Success Goals

The learning experiences for students will be innovative, highly-engaging, and appropriately challenging for diverse learners so that each student will be empowered to reach his/her highest potential.

Goal 1: Provide seamless academic learning experience that leads to academic excellence in each grade.

Goal 2: Implement a social/emotional curriculum to facilitate healthy interpersonal relationships.

Goal 3: Implement strategies to support and increase student perseverance, leadership, initiative, and problem solving.

Goal 4: Develop system to quantify and assess multiple areas of student achievement.

Goal 5: Graduate student leaders who will confidently transition to either public or private high schools and be successful in all their endeavors.

Educator Success Goals

The professional experiences for faculty, staff, and administrators will honor their expertise, support their continual growth, and recognize their contributions to the achievement of the school's mission.

MCCPS mission is to foster a community that empowers children to become capable, self-determining, fully engaged individuals who are critical and creative thinkers committed to achieving their highest intellectual, artistic, social, emotional, and physical potential.

Goal 1: Increase professional development so teachers continue to learn and stay current on best pedagogical practices.

Goal 2: Nurture an environment that supports the implementation of project based learning at all grade levels.

Goal 3: Celebrate student, faculty and community success and share best practices as leaders in innovative education.

Parent & Community Success Goals

Strong partnerships between and among students, staff, parents and sending community members will be a hallmark of our school.

Goal 1: Increase opportunities for parent involvement and deepening of relationships with teachers, staff and peers.

Goal 2: Expand outreach, exposure and support of Marblehead and our other sending communities through events, community partnerships, and service learning.

Goal 3: Build a strong alumni association.

School Operations Goals

The use of sound planning, clear policies and effective management are essential to success.

Goal 1: Create and implement a sustainable financial model that will support a high level of student learning.

Goal 2: Enhance the physical plant inline with the financial model.

Goal 3: Establish behavioral/social/emotional norms necessary to be successful now and in the future.

Goal 4: Recruit and retain a strong faculty and student body.

“Navigators Lead the Way”

MARBLEHEAD COMMUNITY CHARTER PUBLIC SCHOOL

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Cover Sheet

Monthly Report

Section: VII. HOS Report
Item: A. Monthly Report
Purpose: FYI
Submitted by:
Related Material: HOS Report to Board of Trustees 8_27_19.docx



Marblehead Community Charter Public School
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HOS Report to the Board of Trustees
Submitted by Peter Cohen, Ed.D
August 19, 2019

Faithfulness to Charter

Charter Renewal:

- The inspection visit is set for Thursday, November 7, 2019
- A 3-member team from Class Measures will be here to:
 - Meet with Admin
 - Meet with members of the Board
 - Conduct random classroom observations
 - Interview: teachers, parents, students
- The faculty will prepare for this with a standing agenda item at weekly faculty meetings

Head of School Entry:

Dr. Cohen's Entry plan:

- Dr. Cohen has started to meet with faculty, staff, and community members.
- To date Dr. Cohen has met with:
 - 37 members of the faculty/staff
 - PTO leaders
 - Parents (approximately 10-12)
 - A few members of the Board
 - Marblehead Fire Chief & Chief of Police
 - Administrators from: Marblehead High School, Veterans Middle School, Village Elementary School
 - Attended Meetings: Finance Committee, Governance Committee, Personnel Committee
- Some themes will be shared with the faculty Aug-20-23
- A full report of findings will be shared by January of 2020

Head of School Goals:

- Dr. Cohen has submitted revised goals based on feedback received from the Personnel Committee.

Opening Days of Professional Development with Faculty:

- The administrative team has planned four full days of team building and professional learning for August 20-23. A summary will be provided at the Board meeting on August 27.

Organizational Viability

- Strategic Plan
 - Dr. Cohen met with Mr. Sullivan, Mr. Ferris, and Ms. Jewell for an update on the status of the Strategic Plan
 - Next steps include:
 - Sept 4th, 7:00 pm, A meeting of the Strategic Planning Committee to review the current plan, refine for a presentation to the Board of Trustees.
 - Sept 24th, Board of Trustees Meeting, Presentation by the Strategic Planning Committee of the Strategic Plan.
 - Oct 29th, Board of Trustees Meeting, Adoption of the Strategic Plan
 - By Nov 30th, Dr Cohen to hold a “State of the School” community meeting. At the meeting, the Strategic Plan will be presented to the Community.
- Staffing
 - While we are fully staffed - this is due to leaving two positions unfilled: School Adjustment Counselor and Inclusion teacher
- Enrollment
 - Enrollment numbers are below

Enrollment Update as of 8.19.19:

4th - 48 (plus 2 offers) = 50

5th - 51 (plus 1 offer) = 52

6th - 50 (plus 1 offer) = 51 - *Will invite one more*

7th - 22 (plus 3 offers) = 25

8th - 36

Possible total: 214

These numbers reflect all possible invites out to 4th, 7th and 8th (including Lynn and Salem).

Waiting lists for 5th and 6th are as follows (not including Lynn/Salem):

5th - 17

6th - 3