

**HCCPS Board of Trustees
Meeting Agenda
November 9, 2016**

The Hilltown Cooperative Charter Public School was founded in 1995 as a Massachusetts Public Charter School. Our mission is:

- ❖ To engage students in a school which uses experiential, hands-on activities, the arts, and interdisciplinary studies to foster critical thinking skills and a joy of learning.
- ❖ To sustain a cooperative, intimate community of students, staff, families and local community members, which guides and supports the school and its educational program.
- ❖ To cultivate children's individual voices and a shared respect for each other, our community, and the world around us.

Facilitator: Scott Remick

6:30 Welcoming (read mission statement) (15 min)

Announcements, appreciations, acknowledgements
Agenda check; Appoint timekeeper, listkeeper
Thank You Note check
BOT Visibility this month
Approve Minutes from Oct 17

6:45 Public Comment period (10 min)

6:55 Financial Audit: Amy A (5 min – update/discussion)

7:00 1st Quarter Financials: Amy A/David (10 min - decision)

7:10 Education Coordinator Hiring Status: Susannah/Michael (10 min – update/discussion)

7:20 Coordinator Salary Review: Amy R/Steve/Andi (20 min - discussion)

7:40 LRP Update: Dan/Deirdre/Amy A (10 min – discussion)

7:50 DESE Site Visit: Amy A (10 min – discussion)

8:00 Personnel Proposal – Sick Time: Dan/Steve (10 min – discussion)

8:10 New Business (5 min – identify only)

8:15 Committee Reports (5 min – questions only)

8:20 Meeting Wrap-up/ Evaluation/Minutes Finalization (5 min)

Confirm date/facilitator, snack bringer, newsletter blurb, agenda check for next meeting

8:25 Review Action Items in this meeting's minutes (5 min)

8:30 Adjournment

Hilltown Cooperative Charter Public School

Financial Statements
And
Independent Auditor's Report
June 30, 2016 and 2015

Richard Abbott
Certified Public Accountant
Easthampton, MA

Hilltown Cooperative Charter Public School

Table of Contents

	<u>Page No.</u>
Independent Auditor's Report	1
Management Discussion And Analysis	3
Financial Statements:	
Statement of Net Position	7
Statement of Revenues, Expenses, and Changes In Net Position	8
Statement of Cash Flows	9
Notes To Financial Statements	10
Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With Governmental Auditing Standards	17
Schedule of Prior Audit Findings	19
Board Acceptance Letter	20



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Independent Auditor's Report

To The Board Of Trustees
Hilltown Cooperative Charter Public School
1 Industrial Parkway
Easthampton, MA 01027

I have audited the accompanying financial statements of Hilltown Cooperative Charter Public School (the School) as of and for the years ended June 30, 2016 and 2015, and the related statements of revenues, expenses, and changes in net position and cash flows for the years then ended and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion the financial statements referred to above present fairly, in all material respects, the financial position of the Hilltown Cooperative Charter Public School as of June 30, 2016 and 2015, and the changes in its net position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted in inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated October 25, 2016, on my consideration of the School's internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of my audit testing of internal controls over financial reporting and compliance and the results of the testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

October 25, 2016

Richard Abbott, CPA

Hilltown Cooperative Charter Public School
Management Discussion And Analysis (Unaudited)

June 30, 2016

The following discussion and analysis of the Hilltown Cooperative Charter Public School (the School) financial performance provides an overview of the School's financial activities for the fiscal year ended June 30, 2016 and comparative information for 2015. Please read it in conjunction with the School's basic financial statements and the related notes to the financial statements, which begin on page 7.

The School As A Whole

The School received their charter on December 9, 1994 to operate as a public charter school in the Commonwealth of Massachusetts. The initial charter was awarded for a five year period and is subject to renewal by the Commonwealth of Massachusetts Board of Education. The School's most recent charter renewal is in effect from July 1, 2015 through June 30, 2020. During the fiscal years ended June 30, 2016 and 2015, the School operated kindergarten through eighth grade and their enrollment was comprised of 210 and 193 students, respectively. Maximum capacity of the School is 218 students.

Using This Annual Report

This annual report consists of a series of financial statements. In accordance with *Governmental Accounting Standards Board Statement No. 34 Basic Financial Statement – Management's Discussion and Analysis - for State and Local Governments* (GASB 34), the School is considered a special purpose government entity that engages in only business type activities. All of the financial activity of the School is recorded in an enterprise fund within the proprietary fund group. In accordance with GASB No. 34 and GASB No. 63 *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, the School issues a *Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position and a Statement of Cash Flows*. These statements provide information about the financial activities of the School, as a whole. This annual report also contains notes to the financial statements which provide additional information that is essential to a full understanding of the information provided in the basic financial statements.

Financial Statements

The *Statement of Net Position* presents the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position of the School as a whole, as of the end of the fiscal year. The *Statement of Net Position* is a point-in-time financial statement. The purpose of this statement is to present a fiscal snapshot of the School to the readers of the financial statements. Assets are resources with present service capacity that the School presently controls. Liabilities are present obligations to sacrifice resources that the School has little or no discretion to avoid. A deferred outflow of resources is a consumption of net assets by the School that is applicable to a future reporting period. A deferred inflow of resources is an acquisition of net assets by the School that is applicable to a future reporting period. Net position represents the difference between all other elements in a statement of financial position and is displayed in three components - *net investment in capital assets; restricted* (distinguishing between major categories of restrictions); and *unrestricted*.

The *net investment in capital assets* component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Hilltown Cooperative Charter Public School
Management Discussion And Analysis (Unaudited)

June 30, 2016

Financial Statements - continued

The *restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

The *unrestricted* component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

Over time, readers of the financial statements will be able to evaluate the School's fiscal health (liquidity and solvency) or financial position by analyzing the increases and decreases in net position to determine if the School's financial health is improving or deteriorating. The reader will also need to consider other non-financial factors such as changes in economic conditions and new or amended charter school legislation when evaluating the overall financial health of the School. This statement is also a good source for readers to determine how much the School owes to vendors and creditors and the available assets that can be used to satisfy those liabilities.

The *Statement of Revenues, Expenses and Changes in Net Position* reports the financial (revenue and expenses) activities of the School and divides it into two categories: *Operating activities* and *Non-operating activities*. Operating activities include all financial activities associated with the operation of the School and its related programs. Consequently, all non-operating activities include all financial activities not related to the operation of a charter school. Changes in total net position as presented on the *Statement of Net Position* are based on the activity presented in this statement. This statement helps to determine whether the Schools had sufficient revenues to cover expenses during the year and its net increase or decrease in net position based on current year operations.

The *Statement of Cash Flows* provides information about the School's cash receipts and cash payments during the reporting period. The statement reports cash receipts, cash payments, and net changes in cash resulting from *operations, investing, and capital and noncapital financing activities* and provides answers to such questions as "from where did cash come?," "for what was cash used?," and "what was the change in the cash balance during the reporting period?" This statement also is an important tool in helping users assess the School's ability to generate future net cash flows, its ability to meet its obligations as they come due, and its need for external financing.

Notes to the Financial Statements provide additional information that is essential to a full understanding of the information provided in the School's financial statements.

Hilltown Cooperative Charter Public School
Management Discussion And Analysis (Unaudited)
June 30, 2016

Financial Highlights

The following financial highlights are for the fiscal year 2016 with comparative information from the fiscal year 2015:

- * The School held total assets of \$1,131,910 and \$1,030,296 at June 30, 2016 and 2015, respectively, of which \$210,776 and \$189,658 were investments in capital assets, respectively, and the majority of the remaining assets consisted of cash, certificates of deposit, accounts receivable, prepaid expenses, and lease deposits.
- * The School held total liabilities of \$213,064 and \$222,093 at June 30, 2016 and 2015, respectively. All of the liabilities were current.
- * Total net position for the School were \$918,846 and \$808,203 at June 30, 2016 and 2015, respectively, of which \$708,070 and \$618,545 was unrestricted and \$210,776 and \$189,658 was investments in capital assets, respectively. At June 30, 2016 and 2015, the board had designated net position for use in the amount of \$261,765 and \$296,948, respectively.
- * The school invested in leasehold improvements at their school site in 2016 and 2015 in the amount of \$34,577 and \$160,171, respectively. Total leasehold improvements at the school site are \$223,796 and \$189,219 for 2016 and 2015.
- * The School earned total revenues of \$3,199,972 and \$2,908,414 for the years ended June 30, 2016 and 2015, respectively, of which 98% and 93% were operating revenues. For the years ended June 30, 2016 and 2015, 2% and 7% was from non-operating revenues in each year, respectively. The revenue amount for 2016 and 2015 included contribution income of \$69,812 and \$184,480, respectively which was 2% and 6% of total revenue for each year. Included in total revenues was on behalf of pension contributions in the amount of \$274,755 and \$179,019, respectively. These amounts represents the Commonwealth of Massachusetts contributions to the Massachusetts Teachers' Retirement System on behalf of eligible employees of the school.
- * The School had total expenses of \$3,089,329 and \$2,659,353 for the years ended June 30, 2016 and 2015, respectively. Included in the 2016 and 2015 total expenses was on behalf of pension contributions of \$274,755 and \$179,019, respectively which represents the Commonwealth of Massachusetts contribution to the Massachusetts Teachers' Retirement System on behalf of eligible employees of the school.
- * The School had a net income, for the years ended 2016 and 2015 of \$110,643 and \$249,061, respectively. In fiscal year 2016, the net income was comprised of operating income of \$53,972 and non-operating income of \$56,671. In fiscal year 2015, the net income was comprised of operating income of \$102,033, non-operating income of \$147,028.

Hilltown Cooperative Charter Public School
Management Discussion And Analysis (Unaudited)
June 30, 2016

Financial Highlights - continued

Budgetary Highlights

The School's annual budget was amended as the year progressed. For the fiscal year ended June 30, 2016, the School incurred \$2,801,114 in actual expenditures (exclusive of on behalf of pension contributions of \$274,755 and depreciation of \$13,460) compared to budgeted expenditures of \$2,802,291. The school received \$2,900,657 in income for the fiscal year ended June 30, 2016 (exclusive of on behalf of pension contributions and capital campaign income) compared to budget income of \$2,776,365.

The School had a capital budget of \$176,671 related to the improvements to the new site in Easthampton. \$166,671 of that capital budgeted was expended in the year ending June 30, 2015 and an additional \$34,577 was expended in the year ending June 30, 2016.

The School budgeted tuition for fiscal years 2016 and 2015 based on enrollment of 210 and 193 for each year, respectively and using the average per pupil rate from the sending districts of the previous year.

School's Financial Activities

The majority of the School's funding is received from the Commonwealth of Massachusetts Department of Elementary and Secondary Education and is based on a standard rate per pupil. The School received \$2,595,522 in per pupil funding in fiscal year 2016, versus \$2,312,689 in per pupil funding in fiscal year 2015. This represents 89% and 85% of the School's revenue for each year (exclusive of on behalf of pension contributions), respectively. In addition, the School received various federal, Commonwealth of Massachusetts, and private grants, which totaled \$75,730 and \$78,966 for fiscal years 2016 and 2015, respectively.

Other Financial Factors

On August 1, 2014 the school entered into a twenty year operating lease through July 31, 2034 that included monthly lease payments ranging from \$22,500 to \$27,500 with cost of living adjustments. As part of the lease the school was responsible for real estate taxes on the building and land as well as all of the building operating costs. As noted below in the Current Know Facts, Decisions, and Conditions section the School purchased the building site subsequent to the end of the fiscal year being reported on.

Current Known Facts, Decisions, and Conditions

Subsequent to the fiscal year end being reported on, the School purchased the building site which it had been leasing. The purchase took place on September 15, 2016 with a purchase price of \$3,550,000 and it was funded by a USDA mortgage note with a 2.75% interest rate which is payable over 40 years. The annual mortgage payment including principal and interest is \$146,544.

Contacting The School's Financial Management

This financial report is designed to provide the reader with a general overview of the School's finances and to show the accountability for the funds received. If you have questions about this report or need additional information, contact the Business Office of the Hilltown Cooperative Charter Public School.

Hilltown Cooperative Charter Public School
Statement Of Net Position
June 30, 2016 and 2015

Assets

	2016	2015
Current Assets		
Cash	\$ 802,459	\$ 671,050
Certificate of Deposit	91,687	91,379
Accounts Receivable	1,000	10,591
Prepaid Expenses	5,299	62,258
Total Current Assets	900,445	835,278
Noncurrent Assets		
Leasehold Improvement (Net)	206,226	183,808
Furniture & Equipment (Net)	4,550	5,850
Deposits	20,689	5,360
Total Noncurrent Assets	\$ 231,465	195,018
Total Assets	\$ 1,131,910	\$ 1,030,296

Liabilities And Net Position

Current Liabilities		
Accounts Payable	\$ 21,027	\$ 25,389
Accrued Wages Payable	184,277	175,003
Accrued Payroll Liability	1,476	7,717
Accrued Expenses	6,284	13,984
Total Current Liabilities	213,064	222,093
Net Position		
Investment In Capital Assets	210,776	189,658
Unrestricted	708,070	618,545
Total Net Position	918,846	808,203
Total Liabilities And Net Position	\$ 1,131,910	\$ 1,030,296

Hilltown Cooperative Charter Public School
Statement Of Revenues, Expenses And Changes In Net Position
For The Years Ended June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Operating revenues		
Tuition	\$ 2,595,522	\$ 2,312,689
On Behalf Pension Payment	274,755	179,019
Government Grants	72,069	70,073
Medicaid & Other Reimbursements	28,971	28,646
Private Grants	13,528	16,548
After School Fees	86,450	67,688
Field Trip Income	32,410	8,430
School Lunch Receipts	13,997	15,618
Student Activity Fees	11,062	8,330
Total operating revenues	<u>3,128,764</u>	<u>2,707,041</u>
Operating expenses		
Wages	1,807,522	1,562,453
Payroll Taxes	59,099	55,273
Fringe Benefits	252,103	214,116
On Behalf Pension Payment	274,755	179,019
Consulting & Contracted Services	109,174	99,606
Depreciation Expense	13,460	6,060
Dues & Subscriptions	5,098	4,522
Educational Supplies & Textbooks	30,718	28,894
Equipment	4,718	32,296
Food Services	17,156	18,129
Instructional Technology	8,000	6,777
Occupancy	424,201	363,814
Other Operating Expenses	24,461	22,274
Transportation & Field Trips	44,327	11,775
Total Operating Expenses	<u>3,074,792</u>	<u>2,605,008</u>
Operating Income	<u>53,972</u>	<u>102,033</u>
Non-Operating Revenues & (Expenses)		
Fundraising Income	69,812	184,480
Investment Income	1,396	1,424
Other Non-Operating Income	-	15,469
Fundraising Expense	(4,109)	(37,021)
Other Non-Operating Expense	(10,428)	(17,324)
Total Non-Operating Revenues (Net)	<u>56,671</u>	<u>147,028</u>
Change in Net Position	110,643	249,061
Net Position at Beginning of Year	<u>808,203</u>	<u>559,142</u>
Net Position at End of Year	<u>\$ 918,846</u>	<u>\$ 808,203</u>

See Accompanying Independent Auditor's Report Notes To Financial Statements

Hilltown Cooperative Charter Public School
Statement Of Cash Flows
For The Years Ended June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Cash Flow from Operating Activities:		
Receipts from Tuition	\$ 2,595,522	\$ 2,849,022
Receipts from Grants	85,597	86,621
Receipts from Programs	172,724	129,019
Payments to Employees	(1,798,249)	(1,550,805)
Payments for Payroll Related Expenses	(299,428)	(273,763)
Payments to Vendors & Suppliers	(386,130)	(388,513)
Payments on Facility Lease	(270,000)	(256,087)
Net Change in Cash - Operating Activities	<u>100,036</u>	<u>595,494</u>
Cash Flows from Investing Activities:		
Proceeds from Certificate of Deposit	183,018	181,979
Reinvestments in Certificate of Deposit	(183,325)	(182,296)
Net Change in Cash - Investing Activities	<u>(307)</u>	<u>(317)</u>
Cash Flows from Non-Capital Financing Activities:		
Non-Operating Receipts	76,508	190,263
Non-Operating Disbursements	(10,251)	(54,345)
Net Change in Cash - Non-Capital Financing Activities	<u>66,257</u>	<u>135,918</u>
Cash Flows from Capital & Related Financing Activities:		
Leasehold Improvements & Equipment Purchases	(34,577)	(166,670)
Net Change in Cash - Capital & Related Financing Activities	<u>(34,577)</u>	<u>(166,670)</u>
Increase (Decrease) in Cash	131,409	564,425
Cash at Beginning of the Year	<u>671,050</u>	<u>106,625</u>
Cash at End of the Year	<u>\$ 802,459</u>	<u>\$ 671,050</u>
Reconciliation of Operating Income to Net Change in Cash - Operating Activities:		
Change in Net Position	\$ 53,972	\$ 102,033
Adjustments to Reconcile Change in Net Position to Net Change in Cash - Operating Activities:		
Depreciation	13,459	6,060
Change in Assets & Liabilities:		
Accounts Receivable	-	536,960
Prepaid Expense	56,959	(39,036)
Deposits	(15,329)	(5,360)
Accounts Payable	(4,358)	(17,783)
Accrued Wages Payable	9,274	11,334
Accrued Payroll Liabilities	(6,241)	2,699
Accrued Expenses	(7,700)	(1,413)
Net Change in Cash - Operating Activities	<u>\$ 100,036</u>	<u>\$ 595,494</u>
Supplemental Disclosure of Cash Flow Information		
Non-Cash Operating Activity - On Behalf of Pension Payment for Employees	\$ 274,755	\$ 179,019

Hilltown Cooperative Charter Public School

Notes To The Financial Statements

June 30, 2016 and 2015

1. Nature of Organization

The Hilltown Cooperative Charter Public School (the School) was established on December 9, 1994 after receiving their charter from the Commonwealth of Massachusetts under Chapter 71, Section 89 of the General Laws of Massachusetts. The initial charter was issued for a five year period and has been renewed three times by the Commonwealth of Massachusetts Department of Elementary and Secondary Education (DESE) until June 30, 2020 at which time it will again be subject to renewal. The School is considered a special purpose governmental entity and operates as a public school. DESE provides approximately 91% of the funding to the School through a per pupil rate and federal and state grants. The School is located at One Industrial Parkway, Easthampton, Massachusetts.

The School's mission is:

To engage students in a school that uses experiential hands-on activities in the arts and interdisciplinary studies to foster critical thinking skills and a joy of learning.

To sustain a cooperative, intimate community of students, staff, families, and local community members, which guides and supports the School and its educational program.

To cultivate children's individual voices and a shared respect for each other, our community, and the world around us.

2. Summary of Significant Accounting Policies

The accounting policies of the School conform to accounting principles generally accepted in the United States as applicable to governmental units. The following is a summary of the School's significant accounting policies:

Financial Statement Presentation

The School, in accordance with *Governmental Accounting Standards Board (GASB) Statement No. 34 - Basic Financial Statements and Management's Discussion and Analysis - for State and Local Governments*, is considered a special purpose governmental entity that engages in only business type activities and is not a component unit of another governmental entity. Therefore, the financial statements are prepared using the accrual basis of accounting and all of the activity is recorded in the enterprise fund. The School's financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Net Position and a Statement of Cash Flows.

Basis Of Accounting

The accrual method of accounting is used for all governmental entities that operate as business type entities. Accordingly, revenue is recognized when earned and capital assets and expenditures are recorded when received and incurred, respectively. Pursuant to GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, the School has elected to apply the provisions of all relevant pronouncements of Financial Accounting Standards Board (FASB) that do not conflict with or contradict GASB pronouncements.

Hilltown Cooperative Charter Public School

Notes To The Financial Statements

June 30, 2016 and 2015

2. Summary of Significant Accounting Policies (continued)

Tax Status

The School was established under a charter granted by DESE and operates as part of the Commonwealth of Massachusetts and is, therefore, generally exempt from income taxes under Section 115 of the Internal Revenue Code.

Cash and Cash Equivalents

For the purpose of the Statement of Net Position and the Statement of Cash Flows, the School considers all investments with an original maturity of three months or less to be cash equivalents. As of June 30, 2016 and 2015, the School held no cash equivalents. For the purposes of these financial statements, the School's cash consisted of checking accounts and a money market account. The school also has a term certificate of deposit which is not considered cash for the purposes of these financial statements.

Accounts, Grants, and Pledges Receivable

Receivables are presented at their original billed amounts or pledged amounts. Management's periodic evaluation of the adequacy of the allowance is based on its past experience. There is no allowance for doubtful accounts as management considers all receivables to be collectible and the School has no history of significant uncollectible receivables.

Operating Revenue and Expenses

Operating revenue and expenses generally result from providing educational and instructional services in connection with the School's principal ongoing operations. The principal operating revenues include tuition and grants. Operating expenses include educational costs, occupancy costs, administrative expense, and depreciation on capital assets. All other revenue and expenses not meeting this definition are reported as non-operating revenue and expenses.

Capital Assets

Property and equipment are recorded at cost or at fair market value at the date of donation. Capital assets purchased with a cost or value greater than \$5,000 are capitalized. Depreciation is computed on the straight-line basis using estimated useful lives of 3 to 5 years for equipment and 10 years for furniture and fixtures. Leasehold improvements are amortized over an expected life of 10 or 20 years.

Classification of Net Position

The Unrestricted Net Position of the organization as reported on the Statement of Net Position represents the portion of the of overall net position that is available to support operations. The Investment in Capital Assets Net Position represents the book value of capital assets net of any related debt. The Restricted Net Position represents the funds received or committed to specific uses or programs, the school had no restricted funds at June 30, 2016 or June 30, 2015.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Hilltown Cooperative Charter Public School

Notes To The Financial Statements

June 30, 2016 and 2015

2. Summary of Significant Accounting Policies (continued)

Fair Value of Financial Instruments

The School's financial instruments, none of which are held for trading purposes, include cash and accounts receivable. The School estimates that the fair value of all financial instruments at June 30, 2016 and 2015 does not differ materially from the aggregate carrying value of its financial instruments recorded in the accompanying financial statements.

Reclassification

Reclassifications are made to account balances in the prior year financial statements when necessary to conform to the current year presentation.

3. Deposits With Financial Institutions

At June 30, 2016 and 2015, the school's total bank account balance was \$894,146 and \$762,429, respectively. The School maintains its cash accounts at two financial institutions. This balance, at times, may exceed the Federal Deposit Insurance Corporation (FDIC) insured limit of \$250,000. Management acknowledges the possibility of risk in this arrangement, however, the size and longevity of the depository institutions minimizes such risk. In addition, the bank accounts are maintained at Massachusetts chartered savings banks that maintain additional insurance through the Depositors Insurance Fund (DIF), a private industry sponsored insurance company.

As required by Governmental Accounting Standards Board Statement No. 40, *Deposits and Investment Risk Disclosures*, the following represents a summary of deposits as of June 30, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
Insured through the Federal Deposit Insurance Corporation	\$250,303	\$250,303
Insured through Depositors Insurance Fund	<u>643,843</u>	<u>512,126</u>
Total	<u>\$894,146</u>	<u>\$762,429</u>

Hilltown Cooperative Charter Public School

Notes To The Financial Statements

June 30, 2016 and 2015

4. Capital Assets

Changes in capital assets during fiscal years 2016 and 2015 are as follows:

	<u>Balance</u> <u>June 30, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2016</u>
Capital Assets				
Leasehold Improvements	\$189,219	\$34,577	\$ -	\$223,796
Furniture & Equipment	<u>6,500</u>	<u>-</u>	<u>-</u>	<u>6,500</u>
Total Capital Assets	<u>195,719</u>	<u>34,577</u>	<u>-</u>	<u>230,296</u>
Less Accumulated Depreciation				
Leasehold Improvements	5,411	12,159	-	17,570
Furniture & Equipment	<u>650</u>	<u>1,300</u>	<u>-</u>	<u>1,950</u>
Total Accumulated Depreciation	<u>6,061</u>	<u>13,459</u>	<u>-</u>	<u>19,520</u>
Net Capital Assets	<u>\$189,658</u>	<u>\$21,118</u>	<u>\$ -</u>	<u>\$210,776</u>

	<u>Balance</u> <u>June 30, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2015</u>
Capital Assets				
Leasehold Improvements	\$29,048	\$160,171	\$ -	\$189,219
Furniture & Equipment	<u>20,929</u>	<u>6,500</u>	<u>20,929</u>	<u>6,500</u>
Total Capital Assets	<u>49,977</u>	<u>166,671</u>	<u>20,929</u>	<u>195,719</u>
Less Accumulated Depreciation				
Leasehold Improvements	-	5,411	-	5,411
Furniture & Equipment	<u>20,929</u>	<u>650</u>	<u>20,929</u>	<u>650</u>
Total Accumulated Depreciation	<u>20,929</u>	<u>6,061</u>	<u>20,929</u>	<u>6,061</u>
Net Capital Assets	<u>\$29,048</u>	<u>\$160,610</u>	<u>\$ -</u>	<u>\$189,658</u>

Hilltown Cooperative Charter Public School

Notes To The Financial Statements

June 30, 2016 and 2015

5. Operating Lease

The School leases its school site in Easthampton effective August 1, 2014. This property was subsequently purchased by the school on September 15, 2016, see the note on subsequent events. Rent expense for the school site for the year ended June 30, 2016 was \$270,000 and \$233,137 for the year ended June 30, 2015.

The school also leases a copier machine under a five year operating lease effective August 1, 2013 through July 31, 2018. The lease expense for the copier was \$3,788 each year for 2016 and 2015.

Future minimum payments required under the operating leases for the Easthampton site and copier are as follows:

Year ending June 30, 2017	\$63,788
Year ending June 30, 2018	3,788
Year ending June 30, 2019	<u>631</u>
Total Lease Commitment	<u>\$68,208</u>

6. Government Grants

For the years ended June 30, 2016 and 2015, amounts received from the following grants were included in revenues:

	<u>2016</u>	<u>2015</u>
Massachusetts Dept. Of Education		
Special Education	\$32,637	\$30,588
Teacher Quality	4,207	4,127
Title I	15,314	15,447
Rural Education Achievement Program	<u>19,911</u>	<u>19,911</u>
Total Government Grants	<u>\$72,069</u>	<u>\$70,073</u>

There was no government grant receivable balances as of June 30, 2016 or June 30, 2015.

7. Designated Net Position

During the fiscal year 2016 the Board of Trustees voted to designate \$261,765 of net position as a contingency fund. In fiscal year 2015 \$296,498 of net position was designated as a contingency fund.

8. Retirement Plans

The School's teaching staff and certain administrators participate individually in the Massachusetts Teachers Retirement System (MTRS). All qualified teachers and administrators are covered by and must participate in MTRS. All qualified teachers and administrators who qualify for the plan, along with the School are exempt from federal social security taxes for these employees. Benefits vest fully after 10 years of qualified employment and an employee may receive retirement benefits after 20 years of service or having reached the age of 55 if the participant (1) has a record of 10 years of creditable service, (2) was first employed by the school after January 1, 1978, (3) voluntarily left School employment on or

Hilltown Cooperative Charter Public School

Notes To The Financial Statements

June 30, 2016 and 2015

after that date, and (4) left an accumulated annuity deduction in the fund. This retirement plan requires an employee contribution of eight to eleven percent (depending on the plan and the employment date) of their compensation. The Massachusetts Teachers Retirement Board paid

The MTRS retirement plan, under GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, is required by statute to determine the net pension liability for all participants. The net pension liability for the retirement plan at the June 30, 2015 measurement date was determined by an actuarial valuation prepared as of January 1, 2015 rolled forward to June 30, 2015. The School's share of MTRS net pension liability is \$3,387,478.

The School also maintains a IRC Section 403(b) Tax Deferred Annuity Plan that is entirely funded by employees contributions.

9. On Behalf Pension Payments

In accordance with GASB Statement 68, *Accounting and Financial Reporting for Pensions*, the School is required to recognize its proportional share of pension revenue and expenses, as reported by MTRS, as on-behalf payments in their combining financial statements. As of June 30, 2016 and 2015, the School recognized \$274,755 and \$179,019, respectively of on-behalf revenues and expenses.

10. Related Party Transactions

The Friends of the Hilltown Cooperative Charter School, Inc. is a tax exempt 501(c)(3) charitable organization that solely supports the efforts of the school by soliciting charitable donations. These funds are contributed to the school for specific uses and for general operations. During the year ended June 30, 2016 and 2015, the school received \$42,802 and \$44,077, respectively in contributions from the Friends of the Hilltown Cooperative Charter School, Inc.

11. Line of Credit

The school has a line of credit with a bank. The line of credit is for amounts up to \$75,000 and carries an interest rate of the bank's prime rate plus 1% with a 4.50% floor on the rate. The loan is secured with the certificate of deposit that the school has with the bank. As of June 30, 2016 and 2015, there were no amounts outstanding on the line of credit.

Hilltown Cooperative Charter Public School

Notes To The Financial Statements

June 30, 2016 and 2015

12. Subsequent Events

On September 15, 2016, the School purchased the building site which it had been leasing. The purchase price was \$3,550,000 and it was funded by a USDA mortgage note. This note is payable over 40 years with a 2.75% interest rate. The monthly mortgage payment including principal and interest is \$12,212.

Future scheduled maturities of this long-term debt are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 36,898	\$ 73,010	\$ 109,908
2018	50,397	96,147	146,544
2019	51,803	94,741	146,544
2020	53,249	93,295	146,544
2021	54,734	91,810	146,544
2021 - 2026	297,447	435,273	732,720
2026 - 2031	341,319	391,401	732,720
2031 - 2036	391,663	341,057	732,720
2036 - 2041	449,432	283,288	732,720
2041 - 2046	515,722	216,998	732,720
2046 - 2051	591,790	140,930	732,720
2051 - 2056	679,077	53,643	732,720
2057	<u>36,469</u>	<u>167</u>	<u>36,636</u>
Total Future Scheduled Maturities	<u>\$3,550,000</u>	<u>\$2,311,760</u>	<u>\$5,861,760</u>

The school has evaluated subsequent events through October 25, 2016 which is the date the financial statements were issued. Other than the purchase of the school building, there are no recognized subsequent events, events that provide additional evidence about conditions that existed at the statement of net assets date, or non-recognized subsequent events, or events that provide evidence about conditions that did not exist at the statement of net assets date, which are necessary to disclose to keep the financial statements from being misleading.



Richard Abbott

Certified Public Accountant

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

To The Board Of Trustees
Hilltown Cooperative Charter Public School
1 Industrial Parkway
Easthampton, MA 01027

I have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Hilltown Cooperative Charter Public School which comprise the statement of net assets as of June 30, 2016, and the related statements of revenues, expenses, and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements for the year ended June 30, 2016, and have issued my report thereon October 25, 2016.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Hilltown Cooperative Charter Public School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Hilltown Cooperative Charter Public School's internal control. Accordingly, I do not express an opinion on the effectiveness of Hilltown Cooperative Charter Public School's internal control.

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

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material deficiencies or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses, as defined above. However, material weakness may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

October 25, 2016

Richard Abbott, CPA

Hilltown Cooperative Charter Public School
Schedule Of Prior Audit Findings
For The Year June 30, 2016

A. Findings - Financial Statement Audit

There were no audit findings in the prior year.

B. Findings - Compliance Audit

There were no audit findings in the prior year.

ACCEPTANCE OF THE BOARD OF TRUSTEES

We, the Board of Trustees of Hilltown Cooperative Charter Public School or its designated committee or individual, have voted to accept the representations of management and the expression of the opinions made by Richard Abbott, CPA as embodied in the financial statements and independent auditor's reports for the years ended June 30, 2016 and 2015.

We also certify that the representations made by management and the disclosures in the financial statements are accurate and have been correctly and completely disclosed as required by accounting principles generally accepted in the United States of America and the Commonwealth of Massachusetts Charter School Audit Guide for the periods ended June 30, 2016 and 2015.



Board President or Treasurer
or Other Designated Person

10/21/16

Date

Hilltown Co-op Charter Public School

Balance Sheet

As of September 30, 2016

11/03/16

Accrual Basis

	<u>Sep 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
Easthampton Savings	871,350.36
Florence Savings	302.56
Total Checking/Savings	<u>871,652.92</u>
Other Current Assets	
Suspense	35.59
Security Deposit	22,424.00
Total Other Current Assets	<u>22,459.59</u>
Total Current Assets	<u>894,112.51</u>
Fixed Assets	
Property 1-3 Industrial Pkwy	3,756,225.98
Accum. Depreciation - Building	-10,302.88
Pledge Receivable	100.00
Property and Equipment	6,500.00
Accumulated Depreciation - F&E	-2,275.00
Total Fixed Assets	<u>3,750,248.10</u>
TOTAL ASSETS	<u>4,644,360.61</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	34,107.95
Total Accounts Payable	<u>34,107.95</u>
Credit Cards	
VISA	826.83
Total Credit Cards	<u>826.83</u>
Other Current Liabilities	
Payroll Liabilities	-15,520.02
Total Other Current Liabilities	<u>-15,520.02</u>
Total Current Liabilities	<u>19,414.76</u>
Long Term Liabilities	
Note Payable - USDA	3,550,000.00
Total Long Term Liabilities	<u>3,550,000.00</u>
Total Liabilities	<u>3,569,414.76</u>
Equity	
Res'd for Expansion Related	50,000.00
Contingency Fund	267,343.92
Investments in Fixed Assets	189,658.00
Undesignated Fund Balance	411,845.25
Net Income	156,098.68
Total Equity	<u>1,074,945.85</u>
TOTAL LIABILITIES & EQUITY	<u>4,644,360.61</u>

Hilltown Co-op Charter Public School
Report - Revenues & Expenditures vs. Budget
July through September 2016

	Jul - Sep 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
State Sources	654,256	2,612,440	-1,958,184	25%
State Grants-DOE Administered		53,626	-53,626	
Friends of HCCS Grant		1,500	-1,500	
Private Grants	2,472	2,000	472	124%
Fundraising Income	12,433	43,100	-30,667	29%
Other sources	4,532	50,200	-45,668	9%
Kid's Club Income	13,566	78,000	-64,434	17%
Student Activity Fees	3,030	11,000	-7,970	28%
Miscellaneous Income	53	1,000	-947	5%
Total Income	690,342	2,852,866	-2,162,524	24%
Expense				
Personnel Costs	288,004	2,303,149	-2,015,145	13%
Consultant & Other Svcs-Fixed	22,268	100,200	-77,932	22%
Consultant & Other Svcs	7,021	19,800	-12,779	35%
Occupancy	146,092	329,295	-183,203	44%
Supplies	14,090	35,920	-21,830	39%
Equipment	8,676	17,000	-8,324	51%
Grant-funded expenses	1,472	4,500	-3,028	33%
Other expenses	15,131	52,597	-37,466	29%
Coordinator Discretionary Fund	91	2,500	-2,409	4%
Total Expense	502,845	2,864,961	-2,362,116	18%
Net Ordinary Income	187,497	-12,095	199,592	-1,550%
Other Income/Expense				
Other Expense				
BOT approved Exp Related	31,399	50,000	-18,601	63%
Total Other Expense	31,399	50,000	-18,601	63%
Net Other Income	-31,399	-50,000	18,601	63%
Net Income	156,099	-62,095	218,194	-251%



Board of Trustees
Hilltown Cooperative Charter Public School

Coordinator Salary Comparison Proposal

Priority Level: High

Presented by Andi Porter, Steve Hoyt, Amy Reesman

November 9th, 2016

In order to evaluate the salaries for the Coordinator structure of Hilltown, a sub-committee of the Board may make an informed recommendation by using the following sources on a bi-annual basis (every two years).

Data used for analysis:

- Local Principal Salary Data from at least three area schools of similar size and scope
- Massachusetts Charter Public School Compensation Survey
 - Compiled annually and shared with MA Charter Schools in the Spring
 - Filtered by school size, location, elementary and middle, number of years in operation, and as a stand-alone operation

A comparison is determined by reviewing salaries of school principals for Hilltown's Administrative and Education Coordinators. A rate within 90%-110% of the average salary of school principals is recommended for each year within the two year period.

If the data used in the salary evaluation is not for recent FY, an adjustment will be made to the average salary data comparison.

For the Community Coordinator position, it is recommended that the FT salary be 75% of the Administrative and Education Coordinator salaries. If the Community Coordinator position is not FT (for instance 0.6 FT), then this new adjusted salary would be multiplied accordingly (in this case, by 0.6).

Problems/Consenting Views:

1. Atypical structure makes it challenging to find accurate comparisons
2. Final salary recommendation must fit within the school budget

HCPPS Long Range Plan Update

Administrative Domain, Amy Aaron

Nov 4, 2016

LRP Goal: Goal #1, Site –

LRP Goal: Goal #1, Site –

Items Accomplished:

- Purchase of building Sept 15 at very advantageous rate
- Summer/fall work included planted of 25 trees around the property
- Summer work included dividing rooms, creating a book alcove, protective paneling in All School
- Ongoing work with our HVAC mechanic on building problems

Obstacles: Time

Next Steps:

Ongoing negotiation with solar contractor whom we inherited from prior owner

Get driveway potholes patched for winter

Ongoing discussion with city of Easthampton re property tax liability

Begin researching long term capital maintenance/replacement plan

LRP Goal: Goal #2 School Finance

Items Accomplished:

- Reduced budget burden significantly with purchase of the building
- Completed FY 16 financial audit, with no management concerns
- Begun work with Finance Committee on 5 year budget projections

Obstacles: Limited time

HCCPS

LRP Update

Name: Dan Klatz

Date: November 4, 2016

LRP Goal:

K-8 Curriculum Review

Items Accomplished:

None since the last update

Obstacles:

Next Steps: Begin the review of Science curriculum January 2017.

LRP Goal:

Academic Affiliation and Teaching Interns

Items Accomplished: This year, we have three interns working in the school. Two of the interns are graduate students at Smith College, and the other is a graduate student at Mt. Holyoke College.

Obstacles: None

Next Steps: We will begin reviewing the effectiveness of this initiative at the end of the 2016-17 academic year. Prior to this evaluation, we have to make decisions regarding any additional interns for next year (two of this year's interns will return next year).

LRP Goal:

Grades 6-8 Program Reorganization

Items Accomplished: As of August 31, 2016 (the first day of school), we are fully enrolled in our expanded program. A new schedule for grades 7/8 was developed to address some of the issues that arose last year.

Obstacles: Rather than obstacles, there are challenges in finding the optimal organization of time, particularly in grades 7/8. Both how time with students is utilized and time for teachers to meet, plan, and coordinate their collective work are proving to be the most significant challenges.

Next Steps: One additional year to settle into the reorganization.

HCCPS

LRP Update

Name: Dan Klatz

Date: November 4, 2016

LRP Goal:

Plan for Administrative Succession

Items Accomplished: Hired position of Administrator of Special Education! A very successful search which is having a positive impact this Fall.

Obstacles: None at this time.

Next Steps: Education Coordinator search.

HCCPS

LRP Update

Name: Deirdre Pulgram Arthen

Date: 11-4-16

LRP Goal: Community Goal 1
Create and Implement Community Team

Items Accomplished:

Community Team has been meeting for 2 years.

Current membership: Comm Coord., 7 parents plus 1 teacher - there is a good mix of parents of older and younger students.

Regular meetings and ongoing planning continues for projects and events:

- Morning coffees
- Telephone poll of new families
- Hosted New Parent B'fast
- Teacher appreciation
- Created "teacher of the week" interviews and web bios
- Social events
- Fall Swap

Obstacles:

Still no simple method for getting student input due to no student council and also no Student Community Leadership Team yet this year.

Very hard to find good meeting time for both staff and parents

Next Steps:

Figure out student input piece.

Create plan for 2017 Winter and Spring

HCCPS

LRP Update

Name: Deirdre Pulgram Arthen

Date: 11-4-16

LRP Goal: Community Goal 2
New Student/Family Integration

Items Accomplished:

First Friday party and successful individual class parties before school opens

Brought in 2 Americorps members to implement CSL program K-8

For Parents:

New parent breakfast. Telephone poll of new parents (CT)

Morning Coffee hours provide access – encourage parent connections.

Evening socials being hosted by class parents

For Students:

6th grade and Prisms teambuilding trips and CSL builds connections

Obstacles:

Parents of new older students still seem to prefer to show up or volunteer for class-related events and Prisms teachers

Drop off and pick up ease make it unnecessary for many parents to ever come into school, so they don't interact with each other or staff informally. There are some new parents I have never met.

Adding activities to the already packed days of Purples and Prisms is challenging

Next Steps:

Revive and develop leadership teams or equivalent in Prisms

Assess input from current phone polling and create new outreach plan for incoming parents.

HCCPS

LRP Update

Name: Deirdre Pulgram Arthen

Date: 11-4-16

LRP Goal: Community Goal 3
Traditions Supporting School Culture

Items Accomplished:

CSL time continued in Purples
Buddy classes for all Purples
All School Buddies for Prisms
Hilltown Harmonies and 2-5 chorus successes
Mummers Play repeat
Il Teatro and All School improving
Maintained other significant traditions – welcome and goodbyes.
New event: Fall Swap

Obstacles:

Next Steps:

Assess graduation revisions.

HCCPS

LRP Update

Name: Deirdre Pulgram Arthen

Date: 11-1-16

LRP Goal: Community Goal 4

Leadership Training (due to begin in 2015-16)

Items Accomplished:

CSL in Purples – new format of 3 sections during the year seems promising
Some CSL scheduled in Prisms, informal community team forming.

Obstacles:

TIME for work in the Prisms – still.

Next Steps:

Figure out a schedule that can accommodate leadership training for older students.
Work with teaching staff about integration among all ages.



Proposal to the Board of Trustees
Cap for Approved Employee Sick Time

Date: November 9, 2016

Priority Level: Medium

Approximate time needed for discussion: 10 Minutes

Proposal presented by: Personnel Committee

Committee members drafting proposal: Steve Hoyt

Text of Proposal:

The personnel committee recommends that a cap be created for accrued sick time. The following cap structure is proposed:

- 1,500 Hours for 10 Month Employees
- 1,800 Hours for 12 Month Employees
- If an employee is capped for the year and time used put them below their 1,500 or 1,800 hours, it will be replenished at the beginning of the next year.

Goals to be achieved by proposal:

In evaluating the current sick time structure, it was determined that long term employees have accrued a significant amount of hours. For example, there are currently 8 employees with over 1,000 hours of accrued sick time. For many, this time is unused yet still continues to accrue.

The proposed cap would put a manageable structure in place that eliminates unnecessary accrual that typically is unused.

It ensures good employee coverage while protecting the school in the long term from large accruals by employees.

Potential problems/dissenting views:

Teacher support for proposal was granted in staff meeting
Procedure for replenishing sick time

DOMAIN COUNCIL MEETING MINUTES
18 October 2016

Attending: Susannah Howe, Dan Klatz, Amy Aaron, Deirdre Arthen, Scott Remick
8:30 AM – Meeting began

Overall Management Structure: We started the process of mapping the large list of coordinator tasks (identified from the previous succession planning process) to specific coordinator positions. Some tasks map exclusively to one domain; others are shared across domains. We were able to finish an initial mapping of most of tasks and will continue to refine the mapping at the mid-November DC meeting.

9:45 AM – Meeting ended

Respectfully Submitted,
Susannah Howe

DOMAIN COUNCIL MEETING MINUTES
01 November 2016

Attending: Susannah Howe, Dan Klatz, Amy Aaron, Deirdre Arthen, Scott Remick
8:30 pm – Meeting began

BOT Agenda: We determined an agenda for the November BOT meeting. Meeting topics include Financial Audit, Personnel proposal for sick time, coordinator salary research, education coordinator hiring update, 1st quarter financials, LRP status update, and DESE site visit.

Education Coordinator Hiring Update: An email went out to staff to solicit interest in joining the hiring committee. Two staff and one parent representative will be selected to join the hiring committee, along with the two coordinators (Amy and Deirdre) and the two board members (Susannah and Michael). An update will be provided at the November BOT meeting.

Coordinator Task Development: Domain council discussed next steps on refining the roles and specific tasks for each of the coordinator positions. Scott will group the tasks into logical categories and domain will review and further refine during the next DC meeting.

9:20 pm – Meeting ended

Respectfully Submitted,
Scott Remick

Hilltown Special Education PAC Meeting Minutes: September 26, 2016, 6:00 p.m.

Present: Tara Winters, Jen Marshall, SEPAC Co-Chairs; Dan Klatz, Justin Smith, and 4 parents.

Overview: This first meeting of the 2016-17 school year was a meet & greet with Justin Smith, new special education administrator/teacher at Hilltown, as well as a kick-off meeting for the school year with time to hear from Dan and Justin about goals and plans for special education.

Meeting Notes:

1) Charter School Association grant

The MA Charter Public School Association received a three year grant of which HCCPS has been able to reap the benefits . There are 2 strands to this grant, including training in differentiation for staff, and a Model School Demonstration which provides guidance in developing multi-tiered approaches to classroom problem- solving and includes a review of case studies in which they will have the opportunity to learn from, as well as support other schools who are participating in this grant. Sara Whitcomb, assistant professor at UMass/Amherst, will serve as advisor, and the HCCPS Team participating includes Beth Adel, Rebecca Belcher-Timme, Dan Klatz, and Justin Smith. The HCCPS Team will meet regularly, and consult formally with Sara Whitcomb four times/year.

The differentiation piece, which began with a full-day training in August in conjunction with PVPA Charter School, will continue, including help to identify strategies, document their outcomes, and allow time for sharing with staff. Staff are encouraged to identify students and request input in regards to students who might need additional supports (merging former Child Study process with a Student Support Team [SST] model.) There are weekly meetings planned between Dan, Justin, general education teachers from that student's Team, as well any relevant service providers whose input would be beneficial (such as SPLA/SPLT/PT/OT; Special Education teachers; School Adjustment Counselor Emilie Woodward [SAC], who is now full-time, etc.) The goal is to identify student's areas of challenge and develop an intervention plan personalized for the student.

2) Justin Smith

- Welcomes parents attending SEPAC meeting and asks for questions & concerns
- Mindfulness w/Justin and Emilie
- Justin meets weekly with Gaby, Cait, and Kelly, our Special Education teachers. Additionally, Justin meets twice monthly with each classroom teacher and the Special Education teacher assigned to the classroom to address whole classroom issues (not just those involving kids on ed plans or 504s) and concerns. This makes it so teachers do not have to hold onto concerns for too long. Additionally, teachers can go to Justin as questions arise for quick check-ins and problem solving.

-Justin's roles at HCCPS: Drafting IEPs with teachers - a combined effort - in advance of meetings; sounding board; parent/teacher liaison (i.e. feel free to reach out to Justin if questions or concerns arise, and then a Team meeting can be called if necessary); scheduling meetings; visiting HCCPS classrooms for observation and input.
-Contact: jsmith@hilltowncharter.org; phone HCCPS, ext. 120.

3) Possible SEPAC Meeting topics this year:

-Anxiety (discussed Lynn Lyons presentations to local schools; Leslie Leff trauma-info training to HCCPS staff)
-Another transition night with students and/or parents?
-Other ideas? Please let Jen and Tara know.

4) Parent Hopes - Dreams - Concerns:

-Tech: Equipment issues, safety concerns about students bringing in their own personal computers
-Coordination of service providers--one parent mentioned that it was difficult to find out who was providing what service when to their child.

5) How can we as parents help?

-Promote a positive climate
-Discuss / note if accommodations are being met, and follow up with staff if they are not
-Work through issues together with a spirit of collaboration

Articles / Web sites of interest

1) Lynn Lyons, LICSW, expert on Anxiety

Sign up here to receive her monthly newsletter with articles and more:

<http://www.lynnlyonsnh.com/newsletter-2/>

*See a recent article below on "Creating Autonomous Kids"

2) Dr. Ruth Potee, local doctor & addiction expert

https://www.youtube.com/watch?v=QwFmboVO_jE

*Dr. Potee has spoken at Easthampton HS, Northampton HS, and Hampshire Regional HS in the last 6 months. If you have an opportunity to hear her, you will learn much. This is a one-hour presentation she gave last winter.

3) Below, article by Lynn Lyons on creating autonomous kids:

Lynn Lyons, LICSW

Interrupting the patterns of anxiety in families

lynnlyonsnh.com

Another Fall, Another Opportunity to Create Autonomous Kids

By now, most kids are back in school. I hope you were all able to enjoy the break in routine that summer often offers us. The summer here in New Hampshire was as spectacular as I can remember.

In honor of this new school year, I am going to offer parents a challenge, one that I give to parents in my practice and in my workshops. Today, do a quick inventory of your children's responsibilities, then pick three things that you are currently doing for your child or children that they can do for themselves. And stop doing them. Are you picking out clothes? Checking homework? Tying shoes because it's faster in the morning? Are you serving as your teenager's alarm clock, a human snooze button that returns to the bedroom repeatedly and ever-more-loudly until he or she gets up? (Really, they know how long to wait. They know the volume that means business.)

Now is the perfect time to shift your role and let your children experience greater independence. I know we hear this sentiment everywhere and I doubt any parent would disagree in theory with the concept...and yet I see over and over the results of kids that are not allowed to figure things out on their own. Parents get stuck when they continue to see their child's mismatched outfit or forgotten homework as a poor (and often unacceptable) reflection on THEM.

We sent our oldest off to college last week. A few weeks before drop off, the college sent a carefully worded email that basically said, "Listen, we know you people have been instrumental in your child's success. Now back off." Believe me, if your first "letting go" moment happens when you leave them in the dorm, you've waited WAY too long.

So do that inventory. Pick three things and stop doing them. Tolerate the mess, the mismatch, the imperfection and the screw ups. If they oversleep and are running late, let them scurry to get out the door on time. Stop yelling, warning, pleading and threatening. Have them clear the table, pour their own milk, do their own math homework. And when you find that homework sitting on the kitchen table after the bus has come and gone, please, for your child's sake, leave it there.

Hilltown Cooperative Charter Public School

Site Committee Meeting Minutes – Nov 1st

Present: Mike S, Steve S, Charles W, David S, Paul L, Louise V and Amy A

Regrets

Facilitator: Charles

Note taker: charles

Topic	Discussion	Action (if necessary)
Site committee meeting: Work party to install the backpack wooden support boards and hooks		
Installed art cleats out side of the Greens classroom		
Steve: Moved and reinstalled overhead projector		

Next Meeting Adjourned	Dec, 6th 6:30PM at the school	

Agenda items for next month:

Hilltown Cooperative Charter Public School

Personnel Committee Minutes – Tuesday, November 1, 2016

Present: Dan Klatz, Sam Charron, Rebecca Belcher-Timme, Steve Hoyt , Carla Clark

Regrets:

Topic	Discussion	Action (if necessary)
Evaluation Cycles:	<p>For employees in good standing a formal evaluation with multiple observations and a write-up would happen every three years. Peer consultation would also become a part of this cycle. This would include a colleague helping you solve a problem, being observed by a colleague and reflecting on the process.</p> <p>There would be annual check-ins--one observation will occur in the "off" years and annual goals will be set.</p> <p>New teachers or teachers not in good standing would be observed 3 times a year for at least 2 or 3 years to be considered in good standing. The number of visits would be reduced proportionally for teachers who are not full time.</p> <p>Parent feedback will continue to be sought and incorporated into this process.</p> <p>Can peer feedback include the "professional culture" standard?</p>	Discuss this at the next teacher meeting (not today).

Next Meeting: Dec 6