

**HCCPS Board of Trustees
Meeting Agenda
November 14, 2018, 6:30pm**

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: Penny Leveritt

6:30 Welcoming (read mission statement) (20 min)

Announcements, appreciations, acknowledgements
Agenda check; Appoint timekeeper, list keeper
Thank You Note check
BOT Visibility this month
Approve Minutes from previous BOT meeting
Welcome new folks

6:50 Public Comment period: (10 min)

7:00 By-laws: discussion of Director's membership: Amy (20 min – report/discussion)

7:20 1st Quarter financials: Matt (10 minutes – report/decision)

7:30 Education Domain Report: MCAS: Lara (30 min – report/discussion)

8:00 School Year Calendar: Dan (10 min - update/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 School Report - Revenues & Expenditures vs. Budget July through September 2018

	Jul - Sep 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
State Sources	492,028	2,903,003	-2,410,975	17%
Per-Pupil Revenue				
Total State Sources	492,028	2,903,003	-2,410,975	17%
State Grants-DOE Administered				
SPED 240		35,175	-35,175	
SPED 274		810	-810	
Teacher Quality 140		4,269	-4,269	
Title I 305		16,068	-16,068	
Title IV		335	-335	
Total State Grants-DOE Administered		56,657	-56,657	
Friends of HCCS Grant				
FOH Playground Upgrade Grant	2,999	1,500	-1,500	
FOH Rolling Arts Grants				
Total Friends of HCCS Grant	2,999	1,500	1,499	200%
Fundraising Income				
Field Trip Fund	5,485	7,600	-2,115	72%
FOH Designated Funds	30,000	30,000	0	100%
Winter Fair		7,500	-7,500	
Total Fundraising Income	35,485	45,100	-9,615	79%
Other sources				
Earnings on Investments	1,419	5,000	-3,581	28%
School Lunch Receipts	900	10,000	-9,101	9%
Special Trip Receipts				
Purples Special Trip Receipts	5,044	9,000	-9,000	
Special Trip Receipts - Other				
Total Special Trip Receipts	5,044	9,000	-3,956	56%
SPED Medicaid reimbursement	5,053	20,000	-14,947	25%
Total Other sources	12,415	44,000	-31,585	28%
Kid's Club Income	13,642	85,000	-71,359	16%
Student Activity Fees	6,005	15,000	-8,995	40%
Miscellaneous Income	932	1,000	-68	93%
Total Income	563,505	3,151,260	-2,587,755	18%
Gross Profit	563,505	3,151,260	-2,587,755	18%

Hilltown Cooperative Charter School Report - Revenues & Expenditures vs. Budget July through September 2018

Expense	Jul - Sep 18	Budget	\$ Over Budget	% of Budget
Personnel Costs				
Personnel	97,444	1,271,318	-1,173,874	8%
Teachers	4,546	50,000	-45,455	9%
Teaching Assistants	21,896	211,529	-189,633	10%
Graduate Intern Stipend				
Teaching Assistants - Other				
Total Teaching Assistants	26,442	261,529	-235,087	10%
Director of Administration	21,845	94,661	-72,816	23%
Director of Teaching & Learning	21,845	94,661	-72,816	23%
Director of Family & Community	9,830	42,598	-32,768	23%
Student Services Coordinator	5,456	70,927	-65,471	8%
Administrative Assistant	10,938	47,400	-36,462	23%
Bookkeeper/Purchasing Agent	10,800	46,800	-36,000	23%
Kids' Club Coord/Admin Support	2,818	31,000	-28,182	9%
Kids' Club Staff	2,155	35,000	-32,845	6%
Nurse/Health Educator	4,041	52,531	-48,490	8%
Counselor	4,960	64,479	-59,519	8%
Stipends - Student Activities	345	7,000	-6,655	5%
Stipends - Program	5,000	10,000	-5,000	50%
Substitute Teachers	237	14,000	-13,763	2%
Technology Teacher/Coordinator	3,655	47,521	-43,866	8%
CSL Teacher/Program Support	2,094	27,533	-25,439	8%
Longevity Pay		10,800	-10,800	
Total Personnel	229,906	2,229,758	-1,999,852	10%
Payroll Taxes				
FICA	4,373	39,290	-34,917	11%
Medicare	3,202	32,332	-29,130	10%
SUTA	233	2,230	-1,997	10%
UHC	180	3,226	-3,046	6%
Total Payroll Taxes	7,988	77,078	-69,090	10%
Fringe Benefits				
HRA Benefit	9,606	52,000	-42,394	18%
Health Diversion	63,808	14,000	-49,808	27%
Health Insurance		235,000	-235,000	
Worker's Compensation Insurance	9,786	17,000	-7,214	58%
Total Fringe Benefits	83,201	318,000	-234,799	26%
Total Personnel Costs	321,096	2,624,836	-2,303,740	12%

Hilltown Cooperative Charter School Report - Revenues & Expenditures vs. Budget July through September 2018

	Jul - Sep 18	Budget	\$ Over Budget	% of Budget
Consultant & Other Svcs-Fixed				
Accounting Consultant	5,980	1,000	-1,000	75%
Admin Services/Data Management	2,650	8,000	-2,020	33%
Annual Audit	300	2,200	-5,350	14%
FSA/HRA Service	589	3,060	-1,900	19%
Payroll Service		1,000	-2,471	
SPED Advisor	8,649	62,520	-1,000	14%
SPED Contractors	2,730	4,000	-53,871	68%
SPED Summer Services	20,898	89,780	-1,270	23%
Consultant & Other Svcs				
Child Care	120	300	-180	40%
Curriculum Consultants	160	7,000	-7,000	3%
FOH Desig. Artist in Residence	900	5,000	-4,840	23%
Legal Fees	2,517	4,000	-3,100	13%
Staff Development - FOH Desig.	3,697	20,000	-17,483	10%
Occupancy				
Cleaning Services	14,760	50,000	-35,241	30%
Copier Service Contract	156	3,060	-2,904	5%
Electricity	7,658	24,000	-16,342	32%
Elevator Maintenance	733	3,284	-2,551	22%
Fire/Sprinkler Alarm services	75	2,244	-2,169	3%
Heat	171	6,120	-5,949	3%
HVAC Maintenance	6,871	7,392	-521	93%
Insurance-Liability/Property/Auto	26,210	26,000	210	101%
Interest Expense - USDA Loan	23,775	94,564	-70,789	25%
Internet	390	1,715	-1,325	23%
Landscaping	1,000	7,000	-6,000	14%
Minor Repair/Maintenance	12,329	19,398	-7,069	64%
Plowing/Snow Removal	1,508	7,650	-7,650	39%
Rental of Equipment	265	3,864	-2,356	22%
Telephone	915	1,224	-959	20%
Trash Removal/Recycling	606	4,500	-3,585	15%
Water/Sewer	97,420	266,095	-3,474	37%
Supplies				
Educational Supplies/Textbooks	2,185	2,400	-215	91%
*Attelier supplies	528	600	-72	88%
*Blues Ed Supps				

Hilltown Cooperative Charter School Report - Revenues & Expenditures vs. Budget July through September 2018

	Jul - Sep 18	Budget	\$ Over Budget	% of Budget
*Indigos Ed Supplies	376	600	-225	63%
*Greens Ed Supps	427	630	-203	68%
*Yellows Ed Supps	346	630	-284	55%
*Oranges Ed Supps	387	630	-243	61%
*Reds Ed Supps	291	630	-339	46%
*Purples Ed Supps	198	480	-282	41%
Purples - PI	320	480	-160	67%
Purples - PK				
Total *Purples Ed Supps	518	960	-442	54%
*Prisms Ed Supps				
*Prisms-BA	204	465	-261	44%
*Prisms-JM	289	465	-176	62%
*Prisms-RM	137	465	-328	29%
*Prisms-JVB	182	465	-283	39%
Total *Prisms Ed Supps	811	1,860	-1,049	44%
*Minicourses		400	-400	
*Music/movement supplies		470	-414	12%
*Music Supplies - MD	56	190	-67	65%
*Music Supplies - JW	123			
Total *Music/movement supplies	179	660	-481	27%
*Physical Education Supplies	275	875	-600	31%
*SPED Ed Supps	1,453	2,750	-1,297	53%
*Title I Ed Supps	53	300	-247	18%
*Other Ed Supplies/Textbooks**	5,556	8,950	-3,394	62%
Total Educational Supplies/Textbooks	13,384	22,875	-9,491	59%
Food and Supplies	129	728	-599	18%
Household Supplies	1,222	5,722	-4,500	21%
Office Supplies	943	3,641	-2,698	26%
Playground Supplies	132	875	-743	15%
Postage	45	1,561	-1,516	3%
Printing and Reproduction		624	-624	
Testing & Evaluation Supplies	1,251	3,876	-2,625	32%
Total Supplies	17,107	39,902	-22,795	43%

Hiltown Cooperative Charter School Report - Revenues & Expenditures vs. Budget July through September 2018

	Jul - Sep 18	Budget	\$ Over Budget	% of Budget
Equipment				
FOH Desig. Chromebook Replace	5,000	5,000		100%
Furnishings/Rugs	3,267	2,200	1,067	148%
Minor Equipment	983	3,060	-2,077	32%
SPED Equipment	1,225	5,000	-3,775	25%
Tech Repair/Replacement	2,320	7,000	-4,680	33%
Vehicle Expenses	57	2,500	-2,443	2%
Total Equipment	12,852	24,760	-11,908	52%
Grant-funded expenses				
Community Fdn. Class Projects	-434			
Friends of HCCS Grant Expense	2,669			
FOH Playground Upgrade Grant	1,000	1,500	-500	67%
FOH Rolling Arts Grants				
Total Friends of HCCS Grant Expense	3,669	1,500	2,169	245%
Total Grant-funded expenses	3,234	1,500	1,734	216%
Other expenses				
Advertising	750	1,530	-780	49%
BOT Discretionary Fund		500	-500	
Community Domain Expense	557	3,000	-2,443	19%
Community Service Projects	92	1,500	-1,408	6%
Graduation Expenses		1,020	-1,020	
Field trips				
Prisms Field Trips	232			
Field trips - Other		7,600	-7,600	
Total Field trips	232	7,600	-7,368	3%
Kids Club Food/Supplies	416	5,000	-4,584	8%
MCSA Dues	5,907	5,807	100	102%
Miscellaneous Expenses	119	1,020	-901	12%
School Lunch Expense	646	12,000	-11,354	5%
SPED Contingency		10,000	-10,000	
Special Trip Expenses	3,891			
Prisms Special Trip Expense	8,207	9,000	-9,000	
Purples Special Trip Expenses				
Special Trip Expenses - Other				
Total Special Trip Expenses	12,098	9,000	3,098	134%

Hilltown Cooperative Charter School
Report - Revenues & Expenditures vs. Budget
 July through September 2018

	Jul - Sep 18	Budget	\$ Over Budget	% of Budget
Student Activity Expenses	501	5,000	-4,499	10%
Travel		510	-510	
Fundraising Expenses		2,100	-2,100	
Total Other expenses	21,318	65,587	-44,269	33%
Directors' Discretionary Fund	637	2,500	-1,863	25%
Total Expense	498,258	3,151,260	-2,653,002	16%
Net Ordinary Income	65,247		65,247	100%
Other Income/Expense				
Other Expense				
Depreciation Expenses	25,428			
Board Designated Expenditures				
BOT Appovd Improvement Projects				
Total Board Designated Expenditures	10,775			
Total Other Expense	36,204			
Net Other Income	-36,204			
Net Income	29,043		29,043	100%

**Hilltown Cooperative Charter School
Balance Sheet
As of September 30, 2018**

	Sep 30, 18	Jun 30, 18	Sep 30, 17
ASSETS			
Current Assets			
Checking/Savings			
Easthampton Savings			
ESB Checking - XXXXX4269	386,319	551,088	-170
ESB-21 month CD	303,286	302,049	91,859
ESB-Checking XXXX1894	0	0	837,097
Total Easthampton Savings	689,605	853,137	928,786
Florence Savings			
Money Market-FSB	304	304	303
Total Florence Savings	304	304	303
Total Checking/Savings	689,908	853,440	929,089
Other Current Assets			
Suspense	17	0	0
Due from employees			
COBRA	610	0	0
Total Due from employees	610	0	0
Grant Receivable	0	38,430	0
Prepaid Expenses	0	15,394	0
Security Deposit	2,075	1,460	3,195
Total Other Current Assets	2,702	55,284	3,195
Total Current Assets	692,610	908,724	932,284
Fixed Assets			
Property 1-3 Industrial Pkwy			
Building	3,317,751	3,317,751	3,317,751
Land	472,975	472,975	472,975
Total Property 1-3 Industrial Pkwy	3,790,726	3,790,726	3,790,726
Accum. Depreciation - Building	-166,430	-147,092	-89,081
Property Improvements	91,519	69,051	80,939
Accum. Dep - Property Imprmnts	-14,650	-10,284	-3,573

**Hilltown Cooperative Charter School
Balance Sheet
As of September 30, 2018**

	Sep 30, 18	Jun 30, 18	Sep 30, 17
Property and Equipment			
2011 Toyota Sienna Minivan	14,012	14,012	0
Accum Depreciation - Vehicles	-2,102	-1,401	-350
Classroom Equip./Furnishings	34,508	34,508	18,472
Accumulated Depreciation - F&E	-12,984	-11,959	-4,874
Total Property and Equipment	33,435	35,160	13,248
Total Fixed Assets	3,734,601	3,737,561	3,792,259
TOTAL ASSETS	<u>4,427,211</u>	<u>4,646,285</u>	<u>4,724,543</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	47,243	42,777	31,390
Accounts Payable	47,243	42,777	31,390
Total Accounts Payable	1,603	7,010	1,032
Credit Cards			
VISA -DK	1,603	7,010	1,032
Total Credit Cards	1,603	7,010	1,032
Other Current Liabilities			
Accrued Expenses	0	4,147	0
Accrued Payroll	0	218,790	0
Deferred Revenue - Grants	250	250	0
Payroll Liabilities			
Dental Plan Payable	-274	158	-535
Employee Health	-5,613	2,027	-5,684
Employee Life	24	261	117
FICA Withheld	-149	-149	0
Long Term Disability	-57	-57	-57
MA Retirement	0	0	-210
Sect 125 - FSA	-6,646	-3,578	-4,415
Total Payroll Liabilities	-12,715	-1,339	-10,785
Total Other Current Liabilities	-12,465	221,849	-10,785
Total Current Liabilities	36,381	271,636	21,637

11/07/18

Hilltown Cooperative Charter School
Balance Sheet
As of September 30, 2018

	Sep 30, 18	Jun 30, 18	Sep 30, 17
Long Term Liabilities			
Note Payable - USDA	3,449,540	3,462,401	3,500,460
Total Long Term Liabilities	3,449,540	3,462,401	3,500,460
Total Liabilities	3,485,921	3,734,037	3,522,097
Equity			
BOT Approved Capital Projects	2,086	0	14,061
Res'd for Expansion Related	0	0	11,373
Contingency Fund	303,151	282,915	282,915
Investments in Fixed Assets	297,628	275,160	303,573
Undesignated Fund Balance	309,382	377,227	323,380
Net Income	29,043	-23,054	267,145
Total Equity	941,291	912,248	1,202,446
TOTAL LIABILITIES & EQUITY	4,427,211	4,646,285	4,724,543

Hilltown Cooperative Charter Public School

Financial Statements
and
Independent Auditor's Report
June 30, 2018 and 2017

Richard Abbott
Certified Public Accountant
Easthampton, MA

Hilltown Cooperative Charter Public School

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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, 2018, and 2017, 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, 2018 and 2017, 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 18, 2018, 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 18, 2018

Richard Abbott, CPA

Hilltown Cooperative Charter Public School
Management Discussion and Analysis (Unaudited)
June 30, 2018

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, 2018 and comparative information for 2017. 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, 2016 through June 30, 2020. During the fiscal years ended June 30, 2018 and 2017, the School operated kindergarten through eighth grade and their enrollment was comprised of 218 and 218 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, 2018

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, 2018

Financial Highlights

The following financial highlights are for the fiscal year 2018 with comparative information from the fiscal year 2017:

- * The School held total assets of \$4,646,286 and \$4,695,153 at June 30, 2018 and 2017, respectively, of which \$275,160 and \$222,633 were investments in capital assets, respectively, and the majority of the remaining assets consisted of cash, certificates of deposit, accounts receivable, and prepaid expenses.
- * The School held total liabilities of \$3,734,037 and \$3,759,849 at June 30, 2018 and 2017, respectively. \$323,608 and \$297,444 of the liabilities were current and \$3,410,429 and \$3,462,405 were non-current respectively.
- * Total net position for the School were \$912,249 and \$935,304 at June 30, 2018 and 2017, respectively, of which \$637,089 and \$712,671 was unrestricted and \$275,160 and \$222,633 was investments in capital assets, respectively. At June 30, 2018 and 2017, the board had designated net position for use in the amount of \$317,915 and \$362,344, respectively.
- * The School owns their own building. The total that the School has invested in the building and improvements at June 30, 2018 was \$3,859,777. The School had an investment in building improvements at June 30, 2017 in the amount of \$3,790,726.
- * The School earned total revenues of \$3,613,789 and \$3,457,127 for the years ended June 30, 2018 and 2017, respectively, of which 99% and 99% were operating revenues. For the years ended June 30, 2018 and 2017, 1% and 1% was from non-operating revenues in each year, respectively. The revenue amount for 2018 and 2017 included contribution income of \$21,522 and \$46,302, respectively which was 1% and 1% of total revenue for each year. Included in total revenues was on behalf of pension contributions in the amount of \$514,515 and \$454,907, respectively. These amounts represent 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 \$3,636,844 and \$3,440,669 for the years ended June 30, 2018 and 2017, respectively. Included in the 2018 and 2017 total expenses was on behalf of pension contributions of \$514,515 and \$454,907, 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 (loss), for the years ended 2018 and 2017 of \$(23,055) and \$16,458, respectively. In fiscal year 2018, the net income (loss) was comprised of operating income (loss) of \$(38,451) and non-operating income of \$15,396. In fiscal year 2017, the net income was comprised of operating income(loss) of \$(21,184) and non-operating income of \$37,642.

Hilltown Cooperative Charter Public School
Management Discussion and Analysis (Unaudited)
June 30, 2018

Budgetary Highlights

The School's annual budget was amended as the year progressed. For the fiscal year ended June 30, 2018, the School incurred \$3,122,329 in actual expenditures (exclusive of on behalf of pension contributions of \$514,515) compared to budgeted expenditures of \$3,127,497. The school received \$3,099,274 in income for the fiscal year ended June 30, 2018 (exclusive of the on behalf of pension contributions) compared to budget income of \$3,065,421.

The School had a capital budget of \$95,000 for the year ending June 30, 2018. Of that amount \$92,452 was expended in the year ending June 30, 2018.

The School budgeted tuition for fiscal years 2018 and 2017 based on enrollment of 218 and 218 for each year, respectively and using the average per pupil rate from the sending districts of the previous year.

School's Financial Activities

Most 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 \$2,787,900 in per pupil funding in fiscal year 2018, versus \$2,720,117 in per pupil funding in fiscal year 2017. This represents 90% and 91% 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 \$81,034 and \$65,691 for fiscal years 2018 and 2017, respectively.

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, 2018 and 2017

	Assets	
	2018	2017
Current Assets		
Cash	\$ 551,391	\$ 826,329
Certificate of Deposit	302,049	91,825
Accounts Receivable	38,430	142
Prepaid Expenses	15,394	38,551
Total Current Assets	907,264	956,847
Noncurrent Assets		
Building & Improvements (Net)	3,702,401	3,720,983
Furniture & Equipment (Net)	22,550	14,623
Vehicle (Net)	12,611	-
Deposits	1,460	2,700
Total Noncurrent Assets	3,739,022	3,738,306
Total Assets	\$ 4,646,286	\$ 4,695,153
Liabilities And Net Position		
Current Liabilities		
Accounts Payable	\$ 42,777	\$ 41,813
Accrued Wages Payable	218,790	203,587
Accrued Payroll Liability	(1,339)	(7,110)
Accrued Expenses	11,157	8,586
Deferred Revenue	250	-
Notes Payable - Current	51,973	50,568
Total Current Liabilities	323,608	297,444
Noncurrent Liabilities		
Notes Payable - Non-Current	3,410,429	3,462,405
Total Noncurrent Liabilities	3,410,429	3,462,405
Total Liabilities	3,734,037	3,759,849
Net Position		
Investment In Capital Assets	275,160	222,633
Unrestricted	637,089	712,671
Total Net Position	912,249	935,304
Total Liabilities And Net Position	\$ 4,646,286	\$ 4,695,153

See Accompanying Independent Auditor's Report And Notes To Financial Statements

Hilltown Cooperative Charter Public School
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Operating revenues		
Tuition	\$ 2,787,900	\$ 2,720,117
On Behalf Pension Payment	514,515	454,907
Government Grants	56,819	53,753
Medicaid & Other Reimbursements	43,737	36,423
Private Grants	24,215	11,938
After School Fees	89,250	93,811
Field Trip Income	45,058	20,593
School Lunch Receipts	8,124	7,316
Student Activity Fees	19,587	10,706
Total operating revenues	<u>3,589,205</u>	<u>3,409,564</u>
Operating expenses		
Wages	2,105,539	2,000,983
Payroll Taxes	68,032	65,350
Fringe Benefits	280,444	272,584
On Behalf Pension Payment	514,515	454,907
Consulting & Contracted Services	142,682	119,146
Depreciation Expense	97,144	54,072
Dues & Subscriptions	5,483	5,225
Educational Supplies & Textbooks	33,077	32,945
Equipment	3,392	7,247
Food Services	11,720	9,193
Interest Expense	95,973	72,881
Instructional Technology	9,987	7,944
Occupancy	162,383	261,507
Other Operating Expenses	41,141	45,597
Transportation & Field Trips	56,144	21,167
Total Operating Expenses	<u>3,627,656</u>	<u>3,430,748</u>
Operating Income	<u>(38,451)</u>	<u>(21,184)</u>
Non-Operating Revenues & (Expenses)		
Fundraising Income	21,522	46,302
Investment Income	3,062	1,261
Fundraising Expense	(2,213)	(3,565)
Other Non-Operating Expense	(6,975)	(6,356)
Total Non-Operating Revenues (Net)	<u>15,396</u>	<u>37,642</u>
Change in Net Position	(23,055)	16,458
Net Position at Beginning of Year	<u>935,304</u>	<u>918,846</u>
Net Position at End of Year	<u>\$ 912,249</u>	<u>\$ 935,304</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, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Cash Flow from Operating Activities:		
Receipts from Tuition	\$ 2,787,900	\$ 2,720,117
Receipts from Grants	42,854	65,691
Receipts from Programs	206,131	169,101
Payments to Employees	(2,090,336)	(1,981,673)
Payments for Payroll Related Expenses	(317,791)	(358,227)
Payments to Vendors & Suppliers	(559,198)	(501,211)
Payments on Facility Lease	<u>-</u>	<u>(62,500)</u>
Net Change in Cash - Operating Activities	<u>69,560</u>	<u>51,298</u>
Cash Flows from Investing Activities:		
Proceeds from Certificate of Deposit	-	183,451
Reinvestments in Certificate of Deposit	<u>(210,224)</u>	<u>(183,589)</u>
Net Change in Cash - Investing Activities	<u>(210,224)</u>	<u>(138)</u>
Cash Flows from Non-Capital Financing Activities:		
Non-Operating Receipts	24,584	48,563
Non-Operating Disbursements	<u>(9,188)</u>	<u>(9,921)</u>
Net Change in Cash - Non-Capital Financing Activities	<u>15,396</u>	<u>38,642</u>
Cash Flows from Capital & Related Financing Activities:		
Building Purchase	-	(16,930)
Building Improvement Purchase	(85,087)	-
Equipment Purchase	-	(11,972)
Vehicle Purchase	(14,012)	-
Payments on Note Payable	<u>(50,571)</u>	<u>(37,030)</u>
Net Change in Cash - Capital & Related Financing Activities	<u>(149,670)</u>	<u>(65,932)</u>
Increase (Decrease) in Cash	(274,938)	23,870
Cash at Beginning of the Year	<u>826,329</u>	<u>802,459</u>
Cash at End of the Year	<u>\$ 551,391</u>	<u>\$ 826,329</u>
Reconciliation of Operating Income to Net Change in Cash - Operating Activities:		
Change in Net Position	\$ (38,451)	\$ (21,184)
Adjustments to Reconcile Change in Net Position to Net Change in Cash - Operating Activities:		
Depreciation	97,144	54,072
Change in Assets & Liabilities:		
Prepaid Expense	23,157	(33,252)
Deposits	1,240	17,989
Accounts Payable	964	20,647
Accrued Wages Payable	15,203	19,310
Accrued Payroll Liabilities	5,770	(8,586)
Accrued Expenses	<u>2,571</u>	<u>2,302</u>
Net Change in Cash - Operating Activities	<u>\$ 107,598</u>	<u>\$ 51,298</u>
Supplemental Disclosure of Cash Flow Information		
Non-Cash Operating Activity - On Behalf of Pension Payment for Employees	\$ 514,515	\$ 454,907
Proceeds of Note Payable Used to Purchase School Building	-	3,550,000
Interest Paid and Charged to Expense	95,973	72,881

Hilltown Cooperative Charter Public School

Notes to the Financial Statements

June 30, 2018 and 2017

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 92% 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, 2018 and 2017

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, 2018, and 2017, 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 Receivable

Accounts receivable are presented at their original invoiced amount. 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. The Building is depreciated over a period of 40 years and building improvements are depreciated over an expected life of 10 to 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, 2018 or June 30, 2017.

Hilltown Cooperative Charter Public School

Notes to the Financial Statements

June 30, 2018 and 2017

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, 2018 and 2017 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, 2018 and 2017, the school's total bank account balance was \$853,440 and \$918,153, 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, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Insured through the Federal Deposit Insurance Corporation	\$250,303	\$250,303
Insured through Depositors Insurance Fund	<u>603,137</u>	<u>667,850</u>
Total	<u>\$853,440</u>	<u>\$918,153</u>

Hilltown Cooperative Charter Public School

Notes to the Financial Statements

June 30, 2018 and 2017

4. Capital Assets

Changes in capital assets during fiscal years 2018 and 2017 are as follows:

	<u>Balance</u> <u>June 30, 2017</u>	<u>Additions</u>	<u>Reclassifications</u>	<u>Balance</u> <u>June 30, 2018</u>
Capital Assets				
Building & Improvements	\$3,790,726	\$ 85,087	\$(16,036)	\$3,859,777
Less Accumulated Depreciation	<u>(69,743)</u>	<u>(91,642)</u>	<u>4,009</u>	<u>(157,376)</u>
Buildings & Improvements (Net)	<u>3,720,983</u>	<u>(6,555)</u>	<u>(12,027)</u>	<u>3,702,401</u>
 Furniture & Equipment	 18,472		 16,036	 3,859,777
Less Accumulated Depreciation	<u>(3,849)</u>	<u>(4,101)</u>	<u>(4,009)</u>	<u>(11,959)</u>
Furniture & Equipment (Net)	<u>14,623</u>	<u>(4,101)</u>	<u>12,027</u>	<u>22,549</u>
 Vehicle	 -	 14,012	 -	 14,012
Less Accumulated Depreciation	<u>-</u>	<u>(1,401)</u>	<u>-</u>	<u>(1,401)</u>
Vehicle (Net)	<u>-</u>	<u>12,611</u>	<u>-</u>	<u>12,611</u>
 Net Capital Assets	 <u>\$3,735,606</u>	 <u>\$ 1,955</u>	 <u>\$ -</u>	 <u>\$3,737,561</u>
	<u>Balance</u> <u>June 30, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2017</u>
Capital Assets				
Building & Improvements	\$223,796	\$3,566,930	\$ -	\$3,790,726
Less Accumulated Depreciation	<u>(17,570)</u>	<u>(52,173)</u>	<u>-</u>	<u>(69,743)</u>
Buildings & Improvements (Net)	<u>206,226</u>	<u>3,514,757</u>	<u>-</u>	<u>3,720,983</u>
 Furniture & Equipment	 6,500	 11,972	 -	 18,472
Less Accumulated Depreciation	<u>(1,950)</u>	<u>(1,899)</u>	<u>-</u>	<u>(3,849)</u>
Furniture & Equipment (Net)	<u>5,850</u>	<u>10,703</u>	<u>-</u>	<u>14,623</u>
 Net Capital Assets	 <u>\$210,776</u>	 <u>\$3,524,830</u>	 <u>\$ -</u>	 <u>\$3,735,606</u>

Hilltown Cooperative Charter Public School

Notes to the Financial Statements

June 30, 2018 and 2017

5. Note Payable

The School has a note payable with the USDA dated September 15, 2016. The note is secured by the School's assets. The note was for \$3,550,000 and is payable in monthly installment over 40 years. Monthly principal and interest payments are \$12,212. The interest rate on the note is fixed at 2.75%. The note balance at June 30, 2018 was \$3,462,402, the current portion is \$51,973 and the noncurrent portion is \$3,410,429.

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 51,973	\$ 94,571	\$ 146,544
2020	53,417	93,127	146,544
2021	54,901	91,643	146,544
2022	56,427	90,117	146,544
2023	57,995	88,549	146,544
2023 - 2028	315,071	417,649	732,720
2028 - 2033	361,371	371,349	732,720
2033 - 2038	414,487	318,233	732,720
2038 - 2043	475,423	257,297	732,720
2043 - 2048	545,329	187,391	732,720
2048 - 2053	625,528	107,192	732,720
2053 - 2058	<u>450,480</u>	<u>21,145</u>	<u>471,630</u>
Total Future Scheduled Maturities	<u>\$3,462,402</u>	<u>\$2,138,263</u>	<u>\$5,600,670</u>

6. 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, 2018, and 2017, there were no amounts outstanding on the line of credit.

7. Operating Lease

The school 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 2018 and 2017.

Future minimum payments required under the operating lease which ends August 2018 are \$631.

Hilltown Cooperative Charter Public School

Notes to the Financial Statements

June 30, 2018 and 2017

8. Government Grants

For the years ended June 30, 2018, and 2017, amounts received from the following grants were included in revenues:

	<u>2018</u>	<u>2017</u>
Massachusetts Dept. Of Education		
Special Education	\$36,180	\$36,582
Teacher Quality	4,269	4,028
Title I	16,035	13,143
Title IV	<u>335</u>	<u>-</u>
Total Government Grants	<u>\$56,819</u>	<u>\$53,753</u>

Government grant receivable balance as of June 30, 2018 was \$38,430 and \$0 or June 30, 2017.

9. Designated Net Position

During the fiscal year 2018, the Board of Trustees voted to designate \$282,915 of net position as a contingency fund and \$35,000 of net position as a capital projects fund. In fiscal year 2017 \$267,344 of net position was designated as a contingency fund and \$95,000 of net position as a capital projects fund.

10. 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 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 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, 2018 measurement date was determined by an actuarial valuation prepared as of January 1, 2011, rolled forward to June 30, 2017. The School's share of MTRS net pension liability is \$4,929,581.

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

Hilltown Cooperative Charter Public School

Notes to the Financial Statements

June 30, 2018 and 2017

11. 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, 2018, and 2017, the School recognized \$514,515 and \$454,907, respectively of on-behalf revenues and expenses.

12. 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, 2018 and 2017, the school received \$14,874 and \$23,638, respectively in contributions from the Friends of the Hilltown Cooperative Charter School, Inc.

The School contracts the cleaning service for the school building with a company that is owned by one of the members of the Board of Trustees. During the year ending June 30, 2018 and 2017 the company was paid \$44,138 and \$39,718, respectively for its services. Of this amount \$2,745 and \$3,010 were included as accounts payable at June 30, 2018 and 2017 respectively.

13. Subsequent Events

The school has evaluated subsequent events through October 18, 2018 which is the date the financial statements were issued. There are no recognized subsequent events, events that provide additional evidence about conditions that existed at the statement of net 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.



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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, 2018, 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, 2018, and have issued my report thereon October 18, 2018.

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 18, 2018

Richard Abbott, CPA

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, 2018 and 2017.

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, 2018 and 2017.



Board President or Treasurer
or another Designated Person

10/17/18

Date



Massachusetts Department of Elementary and Secondary Education

75 Pleasant Street, Malden, Massachusetts 02148-4906

Telephone: (781) 338-3000
TTY: N.E.T. Relay 1-800-439-2370

Jeffrey C. Riley
Commissioner

November 2, 2018

Lara Ramsey, Director of Teaching and Learning
Hilltown Cooperative Charter Public School
1 Industrial Parkway
Easthampton, MA 01027

Dear Ms. Ramsey:

This letter is in response to your appeal of the 2018 accountability determination for Hilltown Cooperative Charter Public School. The school was classified as *requiring assistance or intervention* due to low assessment participation for students with disabilities and economically disadvantaged students on the spring 2018 English language arts (ELA) MCAS test. Your appeal contested the classification on the grounds that two students were unable to participate in the assessment due to medical reasons.

After reviewing the information provided by the district, we determined that the school was unable to assess the students during the testing and make-up windows. On the basis of your appeal, we determined that the school now meets the minimum threshold for classification as *not requiring assistance or intervention*. This change to the school's accountability determination was made when we updated accountability reports on the School and District Profiles website in late October.

Please feel free to contact my staff at (781) 338-3550 or esea@doe.mass.edu if you have any further questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Russell Johnston".

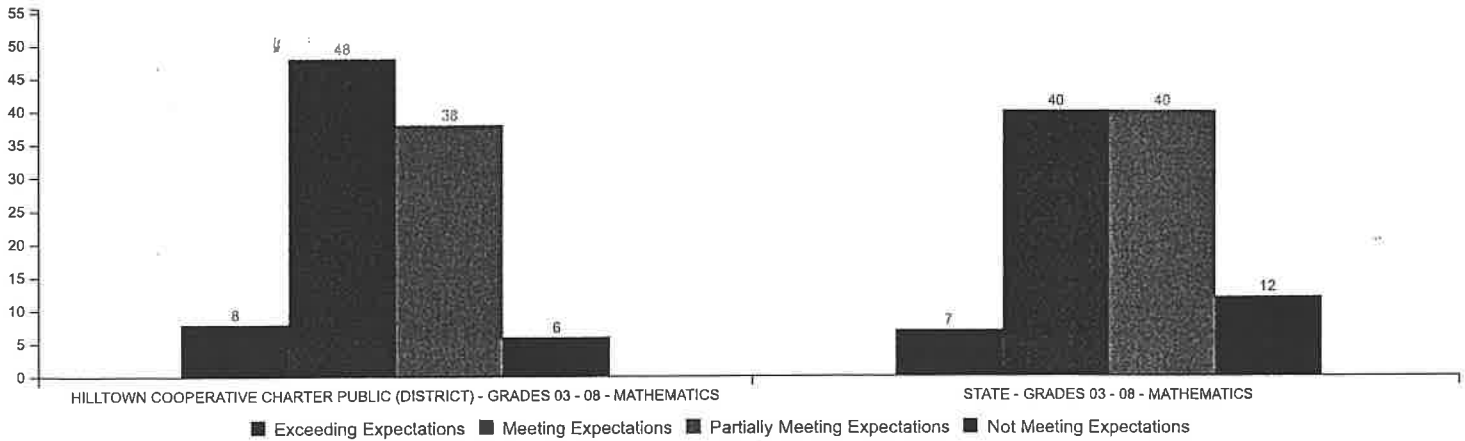
Russell Johnston, PhD
Senior Associate Commissioner

**Massachusetts School and District Profiles
Hilltown Cooperative Charter Public (District)**

**Next Generation MCAS Tests 2018
Percent of Students at Each Achievement Level for Hilltown Cooperative Charter Public (District)**

Data Last Updated on September 27, 2018.

[More about the data](#)



Grade and Subject	Meeting or Exceeding Expectations		Exceeding Expectations		Meeting Expectations		Partially Meeting Expectations		Not Meeting Expectations		No. of Students Included	Avg. Scaled Score	Avg.SGP	Included in Avg.SGP
	District	State	District	State	District	State	District	State	District	State				
GRADE 03 - READING	55	52	5	9	50	43	45	41	0	7	20	502.6	N/A	N/A
GRADE 03 - MATHEMATICS	60	50	15	10	45	40	40	38	0	12	20	506.9	N/A	N/A
GRADE 04 - ENGLISH LANGUAGE ARTS	57	53	19	10	38	43	43	38	0	9	21	508.7	57.7	21
GRADE 04 - MATHEMATICS	48	48	5	7	43	41	52	39	0	13	21	500.5	51.8	21
GRADE 05 - ENGLISH LANGUAGE ARTS	67	54	0	6	67	48	33	38	0	8	21	506.3	58.4	20
GRADE 05 - MATHEMATICS	57	46	14	5	43	41	38	44	5	10	21	505.5	60.0	21
GRADE 06 - ENGLISH LANGUAGE ARTS	77	51	3	10	74	40	19	37	3	12	31	508.9	62.9	28
GRADE 06 - MATHEMATICS	66	47	9	7	56	41	34	42	0	11	32	507.6	63.3	28
GRADE 07 - ENGLISH LANGUAGE ARTS	53	46	7	8	47	38	40	39	7	15	30	500.7	43.6	27
GRADE 07 - MATHEMATICS	63	46	3	7	60	39	33	40	3	14	30	502.6	49.9	27
GRADE 08 - ENGLISH LANGUAGE ARTS	48	51	6	10	42	41	39	34	13	15	31	498.6	47.7	30
GRADE 08 - MATHEMATICS	41	50	3	8	38	41	34	38	25	12	32	489.4	27.9	30
GRADES 03 - 08 - ENGLISH LANGUAGE ARTS	60	51	6	9	53	42	36	38	5	11	154	504.0	53.6	126
GRADES 03 - 08 - MATHEMATICS	56	48	8	7	48	40	38	40	6	12	156	501.6	49.6	127

Click on any Grade and Subject rows in the table to view Achievement Level in graph.

**MCAS Tests of Spring 2018
Percent of Students at Each Achievement Level for Hilltown Cooperative Charter Public (District)**

Grade and Subject	Proficient or Higher		Advanced		Proficient		Needs Improvement		Warning/ Failing		No. of Students Included	CPI	Avg.SGP	Included in Avg.SGP
	District	State	District	State	District	State	District	State	District	State				
GRADE 05 - SCIENCE AND TECH/ENG	62	47	24	18	38	30	36	39	0	13	21	86.9	N/A	N/A
GRADE 08 - SCIENCE AND TECH/ENG	34	35	3	4	31	31	53	44	13	21	32	70.3	N/A	N/A

NOTE: Grade 10 STE results are reported based on students' best performance on any STE test taken in grade 9 or grade 10; only students continuously enrolled in the state, district, or school from fall of grade 9 through spring of grade 10 are included in state, district, or school results.

Please familiarize yourself with Hilltown 2018 MCAS data-at-a-glance.
 A full report will be shared at the next Board Meeting.

ALL GRADES 3-8 - ENGLISH LANGUAGE ARTS																		
Student Group	District									State								
	Students Included	Part. Rate	% at Each Level				SS	SGP	Incl. in SGP (#)	Students Included	Part. Rate	% at Each Level				SS	SGP	Incl. in SGP (#)
			#	%	E	M						PM	NM	#	%			
Accountability Subgroups																		
Students w/ Disabilities	34	92	0	15	68	18	48.7	41.4	29	83,798	98	1	14	50	35	48.8	44.5	61,55
Economically Disadvantaged	27	90	0	22	63	15	48.7	33.3	23	150,549	99	3	29	48	20	49.2	46.8	113,33
High Needs	48	94	0	23	65	13	48.0	41.0	42	215,019	99	3	28	49	20	49.1	47.3	161,67
African Amer./Black	1								1	37,975	99	3	28	49	20	49.3	46.8	28,44
Asian	2								2	29,024	99	20	51	24	6	51.6	57.8	22,46
Hispanic/Latino	10	77	0	40	50	10	49.4		9	85,747	99	3	28	47	21	48.7	47.3	64,39
Multi-Race, Non-Hisp./Lat.	14	93	7	57	36	0	52.1		10	16,021	99	12	43	36	10	50.2	50.6	12,30
White	126	100	7	54	34	5	50.2	54.8	104	256,175	99	10	48	35	7	50.2	50.4	206,92
Other Subgroups																		
Female	79	98	5	49	39	6	50.4	54.7	66	218,828	99	6	38	42	14	49.5	47.6	170,81
Female	74	97	8	58	31	3	50.7	52.4	60	207,476	99	12	46	34	8	50.4	52.5	164,73
Title 1	8								8	169,860	99	5	33	46	16	49.3	48.0	125,02
Non-Title 1	145	97	7	54	35	4	50.5	53.5	118	256,415	99	12	48	32	8	50.2	51.2	210,51
Non-Economically disadvantaged	126	99	8	60	29	2	50.6	58.1	103	275,726	99	12	50	32	6	50.6	51.7	222,21
All Students																		
All	154	97	6	53	36	5	50.4	53.6	126	426,356	99	9	42	38	11	50.5	50.0	335,56

ALL GRADES 3-8 - MATHEMATICS																		
Student Group	District									State								
	Students Included	Part. Rate	% at Each Level				SS	SGP	Incl. in SGP (#)	Students Included	Part. Rate	% at Each Level				SS	SGP	Incl. in SGP (#)
			#	%	E	M						PM	NM	#	%			
Accountability Subgroups																		
Students w/ Disabilities	35	97	0	14	71	14	48.3	42.4	31	83,803	99	1	13	47	38	47.2	44.8	61,48
Economically Disadvantaged	29	97	3	24	48	24	48.7	34.4	25	150,661	99	2	25	50	22	48.7	46.4	113,39
High Needs	50	98	2	22	60	16	48.7	40.6	44	215,159	99	3	25	50	22	48.8	47.2	161,71
African Amer./Black	1								1	38,007	99	2	24	51	23	48.6	47.0	28,46
Asian	2								1	29,058	100	24	50	22	4	51.3	58.0	22,52
Hispanic/Latino	12	92	0	42	42	17	49.5		11	85,858	99	2	25	50	23	48.7	46.4	64,47
Multi-Race, Non-Hisp./Lat.	15	100	7	47	47	0	50.2		10	16,032	99	10	39	39	12	49.9	50.4	12,31
White	126	100	9	49	36	6	50.2	49.9	104	256,172	99	8	47	38	8	50.1	50.7	206,83
Other Subgroups																		
Female	80	99	14	50	30	6	50.5	55.8	67	218,982	99	8	40	39	13	49.8	49.9	170,98
Female	76	100	1	46	46	7	49.7	42.7	60	207,520	99	7	41	41	11	49.8	50.2	164,62
Title 1	8								8	170,024	100	3	30	48	18	49.1	47.8	125,16
Non-Title 1	148	99	8	51	35	6	50.2	51.1	119	256,430	99	10	47	35	8	50.3	51.3	210,44
Non-Economically disadvantaged	127	100	9	54	35	2	50.4	53.3	102	275,793	100	10	49	35	6	50.4	51.9	222,20
Former EL	1								1	76,218	100	4	28	46	21	48.9	49.1	56,51
All Students																		
All	156	99	8	48	38	6	50.1	49.6	127	426,545	99	7	40	40	12	49.8	50.0	335,61

MCAS 2018 Board Report

How to Read the Scores

155/154 3rd-8th graders took the MCAS tests last spring. Because of the small size of our school, a change of 10 percentage points within a grade reflects about two students. Within the whole testing population, a change of 10 percentage points is about 15 students (spread over six grades). Especially because of our small size, digging into the data to look at individual students' testing experiences is an important complement to looking at the schoolwide data. Because the tests are different and are scored differently, we are currently looking at just two years of MCAS data to assess trends over time.

Math and ELA percentile rankings have been scored in a new way since the Next Generation test began in 2017. The range of possible scores for students is 440-560. A score of 500 or better means the student met or exceeded expectations; a score of 499 or lower means the student partially met or not met expectations.

Students are also given a number to indicate their Student Growth Percentile (SGP), meaning how much did they improve compared to other students who scored similarly to them in the last test. This is a normed score on a scale of 1-99.

The Science test, taken by only 5th and 8th graders, has not been redesigned and is a norm referenced test, meaning whether students are proficient or not is relative to how other students performed on the same test.

Questions Raised

This year's testing data, combined with 2017 testing data, points the Education Domain's attention to the following areas:

1. What can we understand about 6th graders relatively strong performance on the last two years of MCAS data (both in ELA and in Math)?
2. What can we understand about 8th graders' relatively poor performance on the last two years of math MCAS tests?
3. Watch for a trend in gender gaps. In Math, more boys have been Adv/Prof than girls, while SGP comparisons vary. In ELA more girls have been Adv./Prof. than boys; in 2017, the SGP was disparate, but in 2018, the SGP was similar)
4. What can we learn from our success maintaining similar growth between students with learning disabilities and students without learning disabilities in 2018?
5. What can we do about the gap between ELA scores for economically disadvantaged students and non-economically disadvantaged students?

Science

In Science, in 2018, our subgroups with disabilities and economic disadvantage performed in the average range while our non-disabled and non-economically disadvantaged groups performed in the above average range.

In 2017, 75% of our students were Advanced or Proficient

In 2018, 45 % of our students were Advanced or Proficient

In both 2017 and 2018, the percentage of boys who were Proficient or Advanced (combined) was about 18% higher than the percentage of girls who were Proficient or Advanced.

DISAGGREGATED LOOK

Gender

In 2017, in ELA, 46% of boys met or exceeded expectations, and 63% of girls met or exceeded expectations. Boys' average SGP was 48 and girls' average SGP was 63.

In 2018, in ELA, 54% boys met or exceeded expectations and 66% of girls met or exceeded expectations. Growth percentiles were 54.7 for boys and 52.4 for girls.

In 2017, in Math, 56% of boys met or exceeded expectation while 46% of girls met or exceeded expectations. Girls had a higher average growth percentile than boys- 53 compared to 45.

In 2018, in Math, 64% of boys met or exceeded expectations, and 47% of girls met or exceeded expectations. Boys had an SGP of 55 and girls had an SGP of 42.

Students with Disabilities

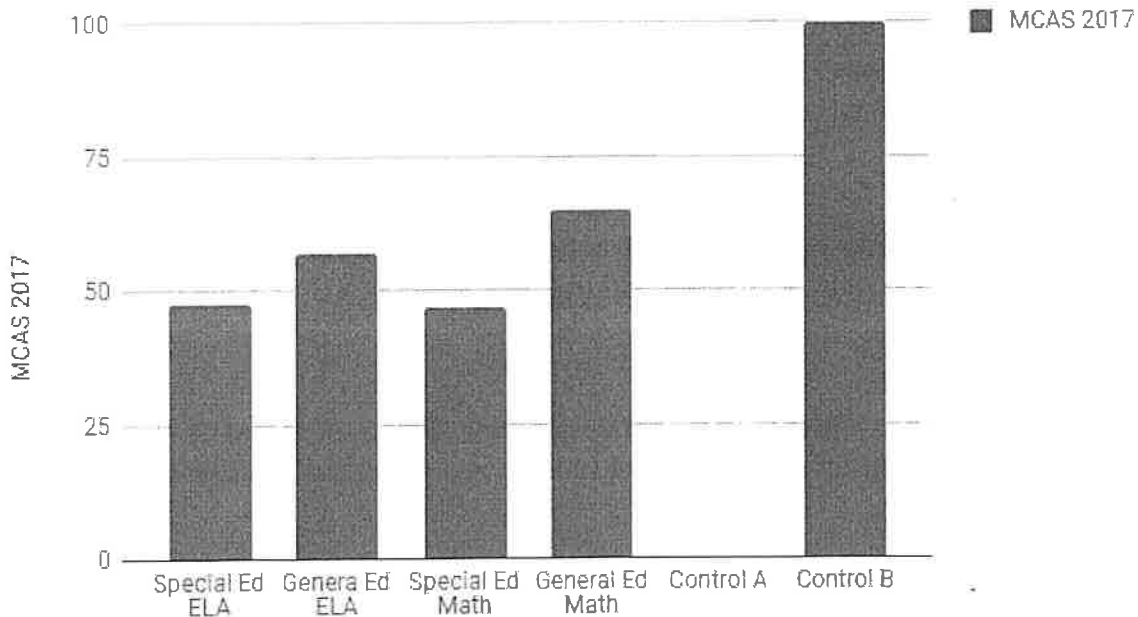
In 2017, in ELA, 9% of students with disabilities met or exceeded expectations, while 60% of students without disabilities met or exceeded expectations. The student growth percentiles for each group were 47.5 and 57, respectively.

In 2018, in ELA, 11% of students with disabilities met or exceeded expectations, while 62% of our students without disabilities met or exceeded expectations. The student growth percentile for both groups was exactly 50.2.

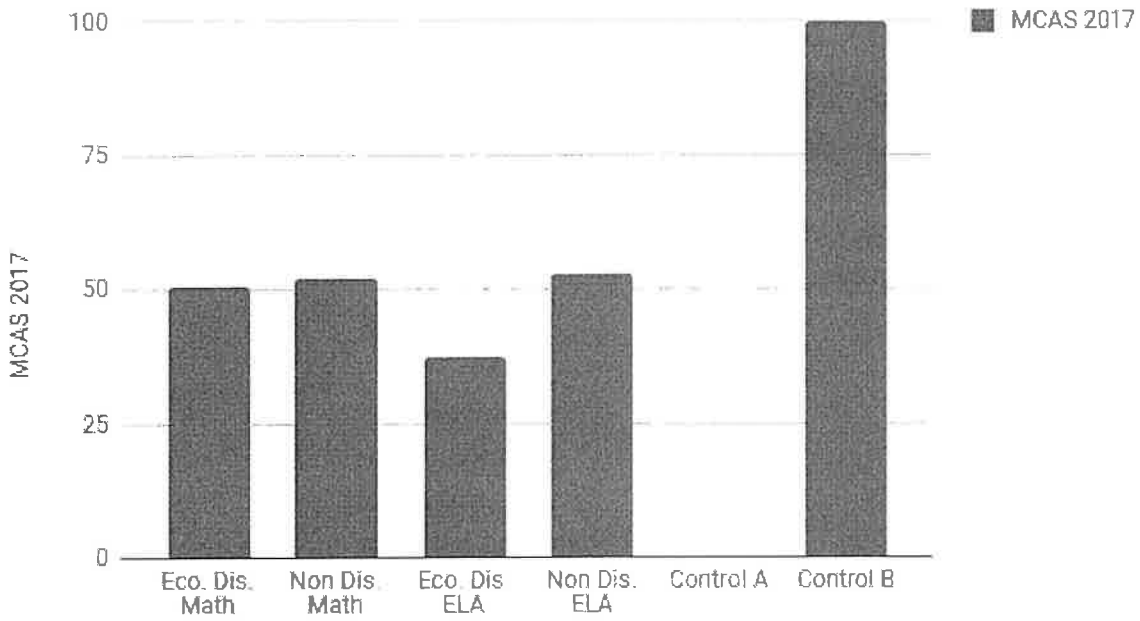
In 2017, in Math, 8% of our students with disabilities met or exceeded expectations, while 54% of our students without disabilities met or exceeded expectations. The student growth percentile for the groups was 47 and 65, respectively.

In 2018, in Math, 30% of our students with disabilities met or exceeded expectations, while 55% of our students without disabilities met or exceeded expectations. The student growth percentile for the groups was 44.7 and 47.6, respectively.

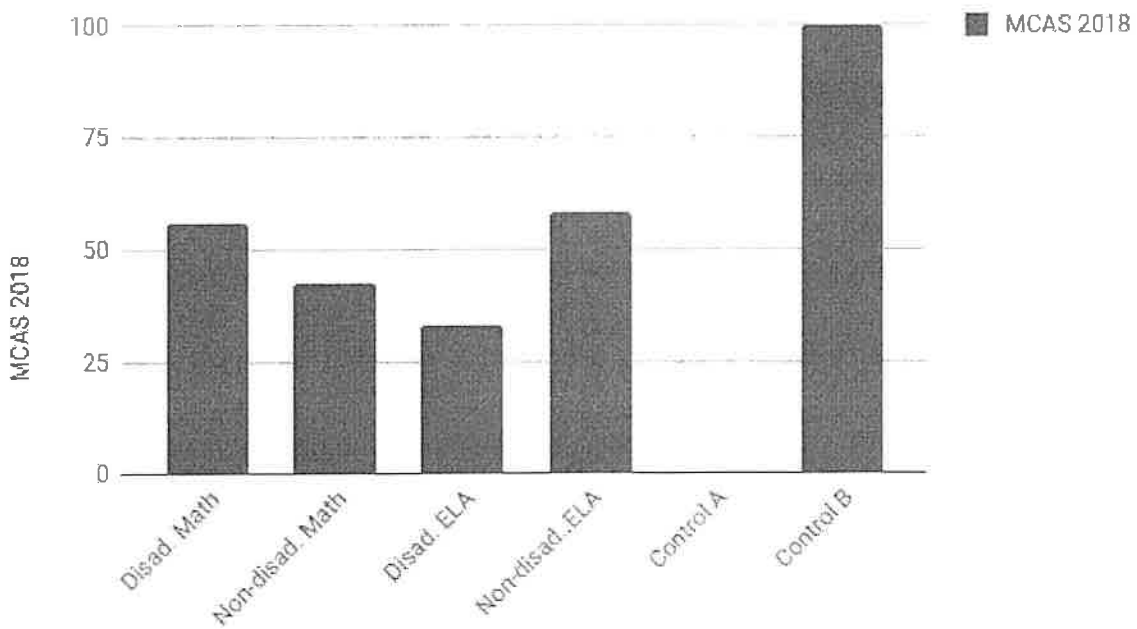
MCAS 2017 Students with Disabilities Average SGP



MCAS 2017 Economically Disadvantaged Average SGP



MCAS 2018 Economically Disadvantaged Average SGP



*Our percentage of economically disadvantaged students went from 9% to 16% between 2017 and 2018.

- i. Of the 14 sixth graders who made significant progress in both ELA and Math, 6 are girls and 8 are boys. 7 have IEPs or 504s, 7 are regular ed. Only one student in this bunch was new to the school.
2. What can we understand about 8th graders' relatively poor performance on the last two math MCAS tests?
 - a. Use the item analysis to compare the test items to our curriculum.
 - b. Note that 8th graders will be using a new curriculum in 2019-2020 and look for changes correlated with new curriculum
 - c. Note that 2018 8th graders may be an anomaly.
 - d. Consider peer culture in 8th grade and other factors (e.g. terminal grade).
3. What can we do about the gender gaps?
 - a. Professional development aimed at diversifying instructional methods in math and ELA (e.g. Jo Boaler, studies on math anxiety and internalizing expectations)
 - b. Professional development aimed at recognizing implicit gender bias in how teachers engage students with material.
4. What accounts for our success maintaining similar growth among students with learning disabilities and students without learning disabilities?
 - a. Note that this is the only subgroup of testers receiving specialized instruction based on their identified needs. Could intentionality of approach and frequent progress notes make a difference in the growth of other subgroups?
5. What can we do about the gap between ELA scores for economically disadvantaged students and non-economically disadvantaged students?
 - a. When we choose a new reading program for grades K-5 (anticipated late spring), hold as criteria the potential for the curriculum to close achievement gap



HILLTOWN COOPERATIVE
CHARTER PUBLIC SCHOOL

**Domain Directors Report to the Board of Trustees
November, 2018**

1. Schoolwide MCAS results are in the packet, and a full report will be made at the Board meeting. Also included is a letter from DESE granting an appeal we made to our Accountability level. Originally, we were classified as requiring “targeted assistance” based on participation level on MCAS for students with disabilities. However, the absences were excused for medical reasons, so DESE removed the label.
2. The four new members of the Western Massachusetts delegation will come for a visit on Thursday, December 20. Jo Comerford, Dan Carey, Lindsay Sabadosa, and Natalie Blais will have a tour of the school, meet with Board members, and then meet with interested parents. The meeting with BOT member will be at 8:50 followed by the meeting with parents at 9:10.
3. Dan and Lara attended a meeting with officials from DESE that focused on the new Charter School Performance Criteria. Most significant among changes to these criteria is the emphasis on access to and equity in school programs. We will discuss this in greater length in preparation for charter renewal next Spring.
4. The school was awarded a STARS grant making it possible for the 4th and 5th grade classes to work with the Enchanted Circle Theater on a spring performance piece integrating research on immigration, writing, and theater.
5. Propelled by the new MCAS requirement that third graders take the MCAS test on computers, we have reviewed state frameworks, drafted curriculum goals for digital literacy at that grade level, purchased eight new Chrome books, and scheduled a parent information night in late November. Instruction in classrooms will begin after Thanksgiving Break.
6. The new timing of the Book Fair and its accompanying Pumpkin Party was quite successful. Book sales were very close to what they were last year, \$3164 - part of which is profit and will be used to purchase books for classroom libraries. The pumpkin carving and decorating was fun for families and ran very smoothly thanks to some rock-star volunteers, Dawn Graichen-Moore and Kelly Vogel, alongside Christine Bryson who chaired the Book Fair.

DOMAIN COUNCIL MEETING MINUTES
17 October 2018

Attending: Penny Leveritt, Dan Klatz, Deirdre Arthen, Lara Ramsey, Tim Reynolds

Regrets:

Meeting Start: 5:15 pm

Location: HCCPS

Domain Council Meeting Agenda:

Community and Family Engagement Visioning Project

Further brainstorming: Who here wants to be on that core team? Focus groups: engagement and involvement – what are the things that make you feel most engaged? Most involved? Perhaps introduce those two categories first.

Head Lice

Some parents brought up concerns in a group parent email about lice, and recommended an outside person to do scheduled lice checks – but the parents would have to pay for the service, which may not be fair to ask. The current thinking from the CDC is that these types of scheduled checks are not that effective, and we should be careful of further stigmatization about lice.

Perhaps the school's role could be more advisory regarding lice, with direct education for parents about how to check for lice and what to do about it.

Next Meeting:, Wednesday, November 7, 2018, 5:15pm

6:15 – Meeting ended

Respectfully Submitted

Penny Leveritt

DOMAIN COUNCIL MEETING MINUTES
7 November 2018

Attending: Penny Leveritt, Dan Klatz, Lara Ramsey, Tim Reynolds

Regrets: Deirdre Arthen

Meeting Start: 5:15 pm

Location: HCCPS

Domain Council Meeting Agenda:

BOT Meeting agenda draft

Ed domain Report (MCAS) – 30 min

By-laws discussion – 20 min

1st Q Financials – 10 min

School year calendar – 10 minutes

MCAS Results

Lara went over topics that she plans to discuss at the BOT meeting for her Ed Domain report about the MCAS results. Suggestions were made for some formatting changes. Ideally, the condensed report provided by the state should go into the board packet. Lara will present hard copies of her full report at the meeting.

School year schedule

There have been introductory discussions with staff about a school calendar that aligns more with the Easthampton public schools. This is an ongoing discussion and will be introduced at the November Board meeting. One area of concern mentioned by the staff was how to incorporate timing for meetings, if for instance, Wednesday was no longer a half-day.

Regarding the recommended by-laws changes:

Continuing the topic that has been discussed regarding the by-laws changes recommended by DESE, especially surrounding whether or not the Directors should be board members, the Domain Council members in attendance were in general agreement that, as long as the Directors still participate in the board meetings, they do not have to be members. The participation could be mandated in the Director job descriptions or in the by-laws, or both.

This will be on the agenda of the November board meeting.

Next Meeting:, Wednesday, November 28, 2018, 5:15pm

6:20 – Meeting ended

Respectfully Submitted

Penny Leveritt



Facilities Committee Minutes 11.2.18

Attendees:

- Dan Klatz
- Chris Greenfield
- Eric Huther
- Nan Childs
- Excused Karen Sise

Agenda

Introduction of New Members

Eric and Nan introduced themselves to the Committee

Background/History Review of Site and Facility Committee

Group discussed history/background of Facility Committee

Scope of Facility Committee

Group reviewed the scope of the facility committee. Questions are raised regularly about what is considered capital vs operating. Question should be asked and answered with historical context and future appropriateness considered.

FY2019 Goals

Committee agreed to the FY2019 Committee Goals

- Prioritize capital improvement plan
- Work with finance committee to adjust projections on capital needs
- Prepare 2020 capital budget for BoT review and approval in April/May

Facility Committee Dates

- December 7th, 7:30a
- January 25th, 7:30a
- March 1, 7:30a
- April 5th, 7:30a

New/Other Items:

- Review, discuss items NOT on the replacement/improvement plan
- Long term, management use of natural areas on the property
- Garden/Compost
- Managing invasives
- Property markers / survey
- Functional definition of 'capital fund' (example computer replacement)
- Systematic development of carbon footprint reduction conversation

Attachments:

Replacement Proposal/Recommendation

BoT and Committee Goals

Respectfully submitted,
Chris Greenfield
Chair – Facilities Committee



Finance Committee Meeting Minutes – October 17th, HCCPS, 8:30 AM

Present: Dan Klatz, Matt Dube, Lisa Plaza, Maureen Mahar, Carla Clark, Richard Abbott (guest)
Regrets: Kate Saccento
Agenda: Q1 Financials Review; Audit Review

Topic	Discussion	Action (if necessary)
Q1 Financials Review	<p>September reimbursement delayed, did not arrive until October.</p> <p>We expect what we budgeted for PPE might be off in our favor.</p> <p>Balance Sheet: all numbers as expected, no surprises; in good shape.</p>	Will present Q1 Financials to BoT for November Board Meeting.
Audit Review	<p>Independent auditor Richard Abbott presented draft audit, and noted this was the smoothest audit yet, kudos to Carla and team. No difficulties discovered in the audit.</p> <p>Compliance testing for DESE was performed--policies, record keeping, personnel policies--and minor recommendations were made.</p> <p>Net Change in Cash due to CD investment.</p> <p>Audit accepted on behalf of the Board of Trustees.</p>	Committee will present Audit findings to Board of Trustees at next BoT meeting.



HILLTOWN COOPERATIVE
CHARTER PUBLIC SCHOOL

Review Action Items	Reviewed action items.	
Tentative Agenda Topics for Next Meeting	Approve October Minutes Contingency Fund and Capital Investment Fund discussion	
Next Meeting Date/Time/Location	November 21st, 2018; HCCPS 8:30 AM	
Adjournment	Meeting adjourned at 9:20 AM	

Hilltown Cooperative Charter Public School

Friends of Hilltown Board Meeting – Monday, September 5, 2018

Present: Barbara Oegg, Myssie Casinghino, Maryellen Rousseau

Topic	Discussion	Action (if necessary)
	Minutes from May 21 st and June 11 th meetings approved.	
FOH Annual Calendar	Barbara presented the calendar of meetings and events for the school year.	
Fundraising	Grocery Stores	<ul style="list-style-type: none"> - Stop & Shop and Big Y, how is the money distributed and who signed us up? - Myssie will talk to Carla about sharing when we receive money so that we can then inform the community.
Fundraising	Box Tops	<ul style="list-style-type: none"> - Move box tops collection box to bulletin board. - Check in with Gina Wyman to see if she can still collect them.
Fundraising	Deans Beans	<ul style="list-style-type: none"> - Check in with Kim Sager-Cutt to determine if she wants to take over and get the data file.
Annual Fund	<p>Kick off November 27th (Giving Tuesday)</p> <p>Want to send out post card at least one week before Giving Tuesday.</p>	<ul style="list-style-type: none"> - Maryellen to talk to Seth & come up with a schedule. We would like to have it back from the printer in early November.
Annual Report Filing with Secretary of State		<ul style="list-style-type: none"> - Myssie to handle
Winter Fair – December 8 th	FOH to sell coffee, mugs and bags and promote Florence Community Grant	<ul style="list-style-type: none"> - Maryellen to research costs for mugs and canvas bags. (Goal to have ready for book fair at end of Oct.)
Art Spark – April 6 th potential date		<ul style="list-style-type: none"> - Myssie to check in with the Boylston Rooms
Grandparents Day – May 3 rd		<ul style="list-style-type: none"> - Maryellen to check in with committee from last year.
FOH Annual Meeting in May		<ul style="list-style-type: none"> - Need to pick date

Parent Nights		<ul style="list-style-type: none"> - Table Sign: Maryellen to call Puffer Printing & Find out what the graphic designer needs for a file. - Maryellen to revise "Ways of Giving" document to be more concise - Need board members to come to parent nights on 9/17 & 9/20 to be present at 6:00. Set up table and greet parents as they arrive. Can leave documents on table. Have snacks??
New Member Meeting		<ul style="list-style-type: none"> - Barbara to draft & send email with potential meeting dates to prospective new members. Goal is to meet before the end of September.
Budget	Myssie presented proposed FYE 2019 budget.	-



Governance & Board Sustainability Committee Meeting Minutes – October 23, 2018, 5:00 pm

Present: Amy, Deirdre, Noelle

Regrets: None

Topic	Discussion	Action (if necessary)
Board Recruitment	N/A	
By-Laws	<p>The entire meeting was spent reviewing all by-law edits and comments from the state and building out proposed edits.</p> <p>Next step is to send back to the state for review.</p> <p>Once we get feedback from the state, we will draft up a proposal for the BoT meeting.</p>	<p>Amy will incorporate edits into original document edited by state and will email proposed edits back to the state for review.</p>
Board Member Orientation	N/A	
Board Resources (Hard Copy & Online)	N/A	
Long Range Plan	N/A	
Board Visibility	N/A	



HILLTOWN COOPERATIVE
CHARTER PUBLIC SCHOOL

Review Action Items	Reviewed action items.	
Tentative Agenda Topics for Next Meeting	Long Range Plan Review Review Potential BoT Candidates	
Next Meeting Date/Time/Location	Date: November 27, 2018 Time: 5:00 pm Location: HCCPS	
Adjournment	Meeting adjourned at 6:45 pm	



Personnel Committee

Agenda

November 13, 2018

Present: Gaby Blaustein, Joe Wyman, Nicole Grinaski, Lara Ramsey

Item	Discussion	Action
Staff Salary Scale	<p>We discussed the process as Carla explained it to Lara in the time since our last meeting. We will wait until after Thanksgiving to begin gathering information from other schools.</p> <p>We wonder what is the scope of what we will be looking at? The size of the steps as well as the starting steps?</p> <p>We wonder if the schools we use for comps should change based on how our school has grown and where it is located?</p> <p>We wonder if looking at non-teaching salaries happens at the same time or if it is a staggered process?</p>	<p>Ask Dan about all of the questions to the left and whether it is officially stated that we use the average of the three highest salaries of the five districts we use for comps- or is that a sketch of an idea?</p> <p>Wait until after Thanksgiving and then ask Carla for contacts in order to bring in information.</p> <p>Joe will make a spreadsheet when the data is collected.</p> <p>Personnel Committee will create clear directions and timeline for this process as we go (for future reference).</p>
P.C. Goal to understand- How attractive is Hilltown as a place to work? (Can we attract the best candidates for available positions)	<p>We discuss School Spring as a possible resource to address this question.</p> <p>We discuss follow-up talks with personnel hired this year- what drew them to the position, what were obstacles they overcame? How many other positions did you apply for? How does our interview/hiring process compare to other processes you had?</p>	<p>Joe will contact School Spring to see what kind of data they have that we can use to understand our applicant pool.</p> <p>support@schoolspring.com 1-888-826-4034</p> <p>Develop questions for follow-up talks with staff hiring in the last year.</p>
How do we encourage communication between staff and personnel committee?	Gaby tells us that there used to be more communication between Personnel and staff.	She will ask Rebecca and Emilie (former Personnel Committee members) what they remember about staff involvement with Personnel issues.
Policy to review for next time	We clarify that the goal of this is for our committee to stay closely attuned to our own policies.	Maternity Leave
Staff Satisfaction		Nicole will put the last staff survey into



HILLTOWN COOPERATIVE
CHARTER PUBLIC SCHOOL

Survey		a Google doc if it's not already.
New Members		Nicole Grinaski has joined

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