

**HCCPS Board of Trustees  
Meeting Agenda  
December 12, 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 Personnel Proposal: Joe/Lara (10 min – decision)**

**7:10 LRP Update: Directors (20 minutes – report/discussion)**

**7:30 BOT Recruitment: Deirdre (5 min – update)**

**7:35 Blizzard bag report: Lara (15 minutes – report/discussion)**

**7:50 Financial Audit Approval: Matt/Dan (10 minutes – decision)**

**8:00 School Year Calendar: Dan (15 min - update/discussion)**

**8:15 New business (5 min – identify only)**

**8:20 Committee Reports (5 min – questions only)**

**8:25 Meeting Wrap-up/ Evaluation/Minutes Finalization (5 min)**

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

**8:30 Review Action Items in this meeting's minutes (5 min)**

**8:35 Adjournment**



## Resource Allocation and District Action Reports (RADAR) Benchmarking

Select a district (use drop-down list or type district name accurately) and then select up to ten additional districts in the blue cells. These district selections will populate the benchmarking reports with comparison data.

Below, RADAR generates two automatic lists of "similar" districts using algorithms with 1) demographic and 2) municipalities' personal income and property value levels. These may suggest districts to consider for benchmarking, but they are not selections for the reports. You have to make selections in the blue boxes to see data in the reports.

Select a district:

**Hilltown Cooperative Charter**

### SELECT COMPARISON DISTRICTS

Delete and re-select comparison names if you select a new target district above	Region	2017 \$ Per In-district Pupil	2018 Relative District Wealth*	2018 Students				2018 NextGen MCAS Grades 3-8			2018 Legacy MCAS Grade 10			All Gr. % Prof+ Science
				Total Enrolled	Econ Disadv %	SWD %	EL %	% Meet or Exceed Expectations	Average Student Growth Percentile (SGP)	% Proficient and Above	Average SGP			
				#				ELA Math	ELA Math	ELA Math	ELA Math			
Hilltown Cooperative Charter	Pioneer Valley	\$14,712	--	218	16.1	18.8	0.0	60% 56%	53.6 49.6	--	--	--	45%	
Easthampton	Pioneer Valley	\$12,302	63%	1,541	30.8	17.8	1.9	37% 36%	46.0 45.3	89% 70%	48.2	45.5	43%	
Northampton	Pioneer Valley	\$14,508	86%	2,658	26.2	21.4	3.6	53% 48%	49.5 50.9	94% 79%	45.2	57.2	61%	
Amherst	Pioneer Valley	\$21,928	74%	1,146	33.4	21.0	16.5	50% 47%	47.1 49.6	--	--	--	40%	
Hatfield	Pioneer Valley	\$14,106	99%	436	16.3	19.3	0.2	55% 56%	48.5 63.5	97% 81%	57.4	52.7	54%	
Williamsburg	Pioneer Valley	\$16,122	74%	163	20.9	18.4	3.1	53% 35%	58.4 69.5	--	--	--	47%	
Pioneer Valley Chinese Immersion Ch	Pioneer Valley	\$15,396	--	493	16.0	5.9	2.8	72% 67%	61.4 51.8	0% 0%	0.0	0.0	67%	
Pioneer Valley Performing Arts Chartr	Pioneer Valley	\$15,964	--	401	21.9	20.2	0.5	62% 49%	56.9 51.2	93% 87%	58.0	75.7	57%	

\*This is an indicator of community wealth (personal income and property value) calculated for the Chapter 70 aid program. A district at 100% has the capacity to fully fund its foundation budget. Districts at less than 100% are less wealthy, with less personal income and property value, and districts at more than 100% are more wealthy.



# Resource Allocation and District Action Reports (RADAR) Benchmarking

These similar-district lists are generated by algorithms using district type and size with  
 1) student demographics, or  
 2) municipalities' personal income and property value

District	Region	2017 \$ Per In-district Pupil	2018 Relative District Wealth*	2018 Students				2018 NextGen MCAS			2018 Legacy MCAS			All Gr. % Prof+ Science		
				Total Enrolled	Econ Disadv	SWD	EL	% Meet or Exceed Expectations	Average Student Growth Percentile (SGP)	% Proficient and Above	Average SGP					
				#	%	%	%	ELA	Math	ELA	Math	ELA	Math			
Hilltown Cooperative Charter	Pioneer Valley	\$14,712	--	218	16.1	18.8	0.0	60%	56%	53.6	49.6	--	--	--	45%	
Brimfield	Central	\$14,176	57%	286	17.8	14.6	0.0	64%	69%	49.3	62.0	--	--	--	69%	
Conway	Pioneer Valley	\$19,713	79%	138	25.4	18.8	0.0	76%	72%	49.6	44.4	--	--	--	65%	
Lanesborough	Berkshires	\$17,354	59%	210	25.2	20.5	0.0	61%	51%	57.8	66.2	--	--	--	50%	
Leverett	Pioneer Valley	\$18,651	91%	125	19.2	14.4	0.0	74%	69%	63.6	59.8	--	--	--	64%	
Marblehead Community Charter	Northeast	\$15,482	--	229	10.5	23.6	0.4	58%	60%	43.0	51.5	--	--	--	63%	
Pelham	Pioneer Valley	\$17,963	85%	127	18.9	22.8	0.0	65%	75%	49.7	56.4	--	--	--	71%	
Plympton	Southeast	\$15,012	71%	207	21.3	16.7	0.0	64%	58%	53.5	57.7	0%	0%	0.0	0.0	22%
Richmond	Berkshires	\$25,844	227%	179	19.0	5.0	0.0	63%	52%	51.8	50.8	--	--	--	43%	
Rochester	Southeast	\$14,893	62%	498	13.1	18.1	0.4	58%	54%	52.9	61.7	0%	0%	0.0	0.0	47%
Westhampton	Pioneer Valley	\$15,691	70%	122	13.9	22.8	0.8	71%	72%	63.9	63.3	--	--	--	78%	

## 2) Districts with similar wealth (income and property value), using Chapter 70 aid formulas (does not include charter schools)

Pioneer Valley	--	60%	56%	53.6	49.6	--	--	--	--	45%
Southeast	--	64%	67%	0.0	0.0	--	--	--	--	0%
Gr Boston	--	68%	65%	60.1	55.7	--	--	--	--	77%
#N/A	--	33%	31%	38.5	43.8	--	--	--	--	40%
Gr Boston	--	39%	30%	50.0	35.9	--	--	--	--	13%
Northeast	--	78%	74%	62.4	59.1	--	--	--	--	70%
Northeast	--	75%	77%	63.4	69.2	--	--	--	--	71%
Gr Boston	--	32%	23%	40.6	48.5	--	--	--	--	13%
Northeast	--	45%	23%	50.4	42.0	--	--	--	--	24%
Northeast	--	58%	60%	43.0	51.5	--	--	--	--	63%
Northeast	--	65%	50%	59.6	60.5	--	--	--	--	52%



## Resource Allocation and District Action Reports (RADAR) Special Education

Select your district, then use the dropdown lists in the chart below to select comparison districts. Reports throughout the tool will populate with data from these districts. The Home table shows data about students with disabilities in each district.

How can you use these reports? The following reports provide details about the students with disabilities in your district and comparison districts. What is similar and different about special education programs in other districts? What patterns do we see in student placements? What staffing models do we see?

Select a district:

Hilltown Cooperative Charter

### Select Comparison Districts

Delete comparison names if you select a new target district above, and enter new ones	Region	2018 Students					2018 Disabilities Summary					2018 NextGen MCAS				Legacy MCAS SWDs
		Enrolled #	Econ Disadv %	EL %	SWD %	Incl out-of-district* SWD #	# of Disability Types	Most Common	Second Most Common	Third Most Common	SWDs Grades 3-8	ELA % Meeting or Exceeding Expectations	Math %	Average Student Growth Percentile (SGP) ELA	Math	
Hilltown Cooperative Charter	Pioneer Valley	218	16%	0%	19%	41	7	24% Hlth	24% LD	17% LD	17% Delay	15%	14%	41.4	42.4	7%
Easthampton	Pioneer Valley	1,541	31%	2%	18%	279	9	20% Delay	19% Neur	13% Comm	12%	8%	50.0	41.3	15%	
Northampton	Pioneer Valley	2,658	26%	4%	22%	576	11	19% LD	19% Hlth	16% Delay	14%	16%	43.3	44.3	23%	
Amherst	Pioneer Valley	1,146	33%	17%	21%	241	9	26% Delay	21% Comm	14% Aut	10%	12%	36.2	39.9	10%	
Hatfield	Pioneer Valley	436	16%	0%	19%	85	8	29% LD	28% Hlth	12% Comm	16%	17%	43.8	59.2	9%	
Williamsburg	Pioneer Valley	163	21%	3%	18%	30	8	30% LD	20% Aut	20% Comm	26%	26%	61.0	0.0	0%	
Pioneer Valley Chinese Immers	Pioneer Valley	493	16%	3%	6%	29	7	41% LD	17% Comm	14% Hlth	16%	11%	0.0	0.0	0%	
Pioneer Valley Performing Arts	Pioneer Valley	401	22%	1%	20%	81	8	37% Hlth	23% LD	14% Aut	20%	16%	58.7	56.5	28%	
State		954,034	32%	10%	18%	171,061	11	24% LD	15% Comm	13% Hlth	14%	14%	44.4	44.8	21%	

\* In RADAR Special Education, "All students" refers to the students enrolled in-district plus out-of-district SWDs. "Enrolled" or "in-district" does not include out-of-district SWDs. The Department's reported total enrollment is students enrolled in the district only, but SWD district-level data, e.g. number of SWDs or performance of SWDs, includes SWDs out-of-district.



# Resource Allocation and District Action Reports (RADAR) Special Education

## Districts Similar to Hilltown Cooperative Charter Based on Student Demographics

District	Region	2018 Students					2018 Disabilities Summary							2018 NextGen MCAS					Legacy MCAS	
		Enrolled #	Econ Disadv %	EL %	SWD %	SWD #	Incl out-of-district* #	# of Disability Types	List of Disability Types							EIA % Meeting or Exceeding Expectations	Math %	EIA Average Student Growth Percentile (SGP)	Math %	% Proficient or Above
									Most	Common	Second Most Common	LD	Third Most Common	Delay	EIA					
Hilltown Cooperative Charter	Pioneer Valley	218	16%	0%	19%	41	7	24%	Hlth	24%	LD	17%	Delay	15%	14%	41.4	42.4	7%		
Brimfield	Central	286	18%	0%	15%	42	8	29%	Comm	21%	LD	17%	Hlth	17%	28%	0.0	0.0	0%		
Conway	Pioneer Valley	138	25%	0%	19%	26	8	19%	Emo	19%	Hlth	15%	Comm	68%	68%	0.0	0.0	0%		
Lanesborough	Berkshires	210	25%	0%	20%	43	10	30%	LD	19%	Comm	12%	Aut	17%	13%	0.0	0.0	0%		
Leverett	Pioneer Valley	125	19%	0%	14%	18	6	28%	Delay	28%	LD	17%	Aut	27%	36%	0.0	0.0	0%		
Marblehead Community Chart	Northeast	229	11%	0%	24%	54	6	35%	LD	26%	Hlth	15%	Comm	33%	28%	47.1	47.8	34%		
Pellham	Pioneer Valley	127	19%	0%	23%	29	6	28%	Neur	24%	Delay	21%	Comm	41%	47%	0.0	0.0	0%		
Plympton	Southeast	207	21%	0%	17%	35	9	23%	Delay	20%	Comm	20%	LD	22%	33%	0.0	0.0	0%		
Richmond	Berkshires	179	19%	0%	5%	9	5	33%	Comm	22%	Aut	22%	LD	0%	0%	0.0	0.0	0%		
Rochester	Southeast	498	13%	0%	18%	91	9	34%	Delay	21%	LD	16%	Comm	18%	14%	48.6	60.5	19%		
Westhampton	Pioneer Valley	122	14%	1%	23%	28	6	46%	Delay	14%	Comm	14%	LD	33%	40%	0.0	0.0	0%		
State		954,034	32%	10%	18%	171,061	11	24%	LD	15%	Comm	13%	Hlth	44%	14%	44.4	44.8	21%		

\* In RADAR Special Education, "All students" refers to the students enrolled in-district plus out-of-district SWDs. "Enrolled" or "in-district" does not include out-of-district SWDs. The Department's reported total enrollment is students enrolled in the district only, but SWD district-level data, e.g. number of SWDs or performance of SWDs, includes SWDs out-of-district.



How can you use this report? This at-a-glance view of 5-year trends can highlight inter-relationships that affect planning and budget decisions. How have enrollment trends affected staffing and funding decisions? If enrollment has been falling, has staffing also decreased? Have staffing and funding decisions had a positive impact on student performance?

2014 - 2018	Change	2014 - 2018	Change	2014 - 2018	Change																					
<b>All students enrollment</b> 	<b>District +25%</b> <b>State 0%</b>	<b>District and school leadership FTEs</b> 	<b>+31%</b> <b>State +4%</b>	<b>Expenditures by source of funds</b> <small>(excludes debt and capital; includes reg'l assessments)</small> 	<b>NA</b>																					
<b>Economically disadvantaged %</b> 	<b>NA</b>	<b>Teachers: FTEs, average salaries, yrs in district</b> 	<b>NA</b>	<b>Avg Salary</b> <b>NA</b>	<b>NA</b>																					
<b>Students with disabilities %</b> 	<b>+95%</b> <b>State +4%</b> <small>Change in number</small> <b>NA</b>	<b>Tchr FTEs</b> 	<b>+36%</b> <b>State +4%</b>	<b>General Funds</b> <b>Reg'g Funds</b> <b>Req'd NSS</b>	<b>NA</b>																					
<b>English learners %</b> 	<b>State +28%</b>	<b>Yrs of experience in district</b> 	<b>Tchrs / Students +9%</b> <b>State +4%</b>	<b>In-district expenditures per pupil</b> 	<b>NA</b>																					
<b>Enrollment vs Econ Disadv</b> <table border="1"> <tr><th>Year</th><th>2014</th><th>2015</th><th>2016</th><th>2017</th><th>2018</th><th>Change</th></tr> <tr><td>Enrollment</td><td>18</td><td>14</td><td>25</td><td>35</td><td>N/A</td><td></td></tr> <tr><td>Econ Disadv</td><td>21</td><td>29</td><td>36</td><td>41</td><td>95%</td><td></td></tr> </table>	Year	2014	2015	2016	2017	2018	Change	Enrollment	18	14	25	35	N/A		Econ Disadv	21	29	36	41	95%		<b>2014 - 2018</b> <b>Next Gen MCAS Gr 3-8 % meet/exceed expectations</b> <b>English language arts</b> 	<b>FTEs per 100 students: non- and special education teachers and paraprofessionals</b> 	<b>Paras / Students -4%</b> <b>State +8%</b>	<b>2014 - 2018</b> <b>Mathematics</b> 	<b>NA</b>
Year	2014	2015	2016	2017	2018	Change																				
Enrollment	18	14	25	35	N/A																					
Econ Disadv	21	29	36	41	95%																					
<b>% proficient/advanced in science, tech, engineering</b> 	<b>+10</b> <b>State -2</b>	<b>4-year graduation rate</b> 	<b>State +10%</b>																							



# Recruitment Plan

## 2018-2019

School Name: Hilltown Cooperative Charter Public School

### 2017-2018 Implementation Summary:

General interest in Hilltown remains strong. This year, we received 350 applications for 38 openings. We continue enrolling more students with learning disabilities across all the grade levels, with a significant increase in grades 6-8. And the number of Low Income/Economically Disadvantaged students has also increased over the past year.

We are a regional school in a largely rural area. The vast majority of ELL students live in one elementary district within the city of Northampton. They are served by a wonderful, neighborhood school, within walking distance for many families, and that serves as a community gathering spot as well. We believe it would be disservice to that community to actively recruit directly from that district. Instead we chose to advertise in specific places as specified below. Beginning this past year, our strategy has involved more "in person" times to share about the school and recruit prospective families.

Twelve of our thirty eight incoming students are siblings of existing families.

**Describe the school's general recruitment activities, i.e. those intended to reach all students.**

### General Recruitment Activities for 2018-2019:

In addition to the practices from past years including display ads in local newspapers, posters/flyers in area post offices/libraries, neighborhood markets and public bulletin boards, public service announcements, and our own website, this coming year we will focus on direct in-person recruitment using our teachers, parents, and administrators. Our plan is to focus on the major Head Start agencies in our area and on the Center for New Americans. We will both develop relationships with these agencies and spend time at these locations introducing our school to the communities. We will have admissions materials on hand, as well as the capacity for interested families to apply online.

### Recruitment Plan – 2018-19 Strategies

**List strategies for recruitment activities for each demographic group.**

Special education students/students with disabilities

**(a) CHART data**

School percentage:  
18.8%  
GNT percentage: N/A  
CI percentage: 12.6%

The school is above CI percentages

**(b) Continued 2017-18 Strategies**

- Met GNT/CI: no enhanced/additional strategies needed
- Ensure that brochures are available at the REACH project and the area early intervention program.
- Outreach to Whole Children, a non-profit organization providing afterschool services for children with special needs.
- Our SEPAC (Special Education Parent Advisory Council) is present and available at our January Open House for prospective parents.
- SEPAC hosted monthly meetings and speakers that SEPACs from area districts were invited to.



**(c) 2018-2019 Additional Strategy(ies), if needed**

<p><b>(a) CHART data</b></p> <p><b>School percentage:</b> 0%</p> <p><b>GNT percentage:</b> 1.1%</p> <p><b>CI percentage:</b> 1.5%</p> <p>The school is below GNT percentages and below CI percentages</p>	<p align="center"><b>Limited English-proficient students/English learners</b></p> <p align="center"><b>(b) Continued 2017-18 Strategies</b></p> <ul style="list-style-type: none"> <li>• Met GNT/CI: no enhanced/additional strategies needed</li> <li>• Post brochure and notices of tours and Open House at the Center for New Americans in Northampton. Ask them to post a link to us on their Facebook page.</li> <li>• Outreach at 2 local housing projects (Florence Heights and Hampshire Heights).</li> <li>• Distribute brochures at Franklin-Hampshire Community Action Program</li> <li>• All ads will include a statement welcoming LEP applicants</li> <li>• Our website will include a statement welcoming LEP applicants</li> <li>• Bi-lingual (Spanish) staff member will be present at our Information Night</li> <li>• Meet with a representative of Holyoke Community College (not in our bi-county region but very near and on the local bus route) to see if outreach possibilities exist to young parents who attend HCC and live in our region.</li> <li>• Have a google translate link on our website.</li> </ul> <hr/> <p align="center"><b>(c) 2018-2019 Additional Strategy(ies), if needed</b></p> <ul style="list-style-type: none"> <li>• Hold two information sessions at the Center for New Americans in Northampton. Have teachers and parents available to speak with prospective parents.</li> <li>• Hold two information sessions at local housing projects (Florence Heights and Hampshire Heights). Have teachers and parents available to speak with prospective parents.</li> </ul> <p>Our goal is for a closer relationship with these agencies that will result in changes in the data in the next year (this will be year 2)</p>
<p align="center"><b>Students eligible for free or reduced lunch (Low Income/Economically Disadvantaged)</b></p>	
<p><b>(a) CHART data</b></p> <p><b>School percentage:</b> 16.1%</p> <p><b>GNT percentage:</b> 12.9</p> <p><b>CI percentage:</b> 23.8%</p> <p>The school is <u>below</u> CI percentage The school is <u>above</u> CNT percentage</p>	<p align="center"><b>(b) Continued 2017-18 Strategies</b></p> <p>Met GNT/CI: no enhanced/additional strategies needed</p> <ul style="list-style-type: none"> <li>• Outreach at WIC and SNAP sites, Goodwill and Salvation Army stores in the county.</li> <li>• Brochures and applications made available at Easthampton Community Food Pantry, Northampton Survival Center, Edwards Church Food Pantry, and Headstart programs</li> <li>• Free child care and refreshments available at Information Night</li> </ul> <hr/> <p align="center"><b>(c) 2018-2019 Additional Strategy(ies), if needed</b></p> <ul style="list-style-type: none"> <li>• Work with Administrators at the two major pre-school programs in our immediate area: Community Action in Northampton and Head Start in Easthampton to both know more about Hilltown, and how families can apply.</li> <li>• Hold two information sessions at these agencies. Have teachers and parents available to speak with prospective parents</li> </ul> <p>Our goal is for a closer relationship with these preschools that will result in changes in the data in the next years (this is year 2)</p>

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	-	(62,500)
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	(210,224)	(183,589)
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	(9,188)	(9,921)
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	(50,571)	(37,030)
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	2,571	2,302
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 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.

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



HILLTOWN COOPERATIVE  
CHARTER PUBLIC SCHOOL

Board Report  
Prisms' Leadership/Long Range Plan update  
12/10/18  
Lara Ramsey

A goal within our Long Range Plan is to develop leadership opportunities for the oldest students in the school (Prisms, 7<sup>th</sup>/8<sup>th</sup> grade). An objective of this goal is to keep the oldest students connected to the younger students in the school, as well as to offer developmentally appropriate rights and responsibilities. This document offers a portrait of the leadership opportunities currently in practice, many of which are new in the last three years.

How are Prisms connected with younger students in the school?

- **Mini-Course Helpers:** Prisms are offered the opportunity to apply to help a teacher lead a mini-course. In the last round of mini-courses, nine students took this opportunity in courses ranging from Jewish Cooking to Backyard and Picnic Games.
- **Community Service Learning Electives:** We have a commitment to making sure some of the CSL offerings are in-house opportunities to connect older and younger students.
  - CPR/First Aid/Babysitting- Prisms students who take this course are invited to provide childcare during evening activities for parents.
  - Love to Read- get tips on how to read aloud to younger audiences. Prisms are then guest readers in classrooms here and at the daycare down the street.
- **All School Buddies:** Prisms students have K/1 buddies to sit with during All School on Fridays. They also have occasional shared recesses during Community Time.
- **Third Grade Computer Assistants:** The technology teacher recruits the help of Prisms students to help lead the third graders through their first four computer experiences.
- **Winter Fair Volunteers:** All Prisms take volunteer shifts at the Winter Fair.
- **Hilltown Activist Team (H.A.T.):** All Prisms students are welcome to join an activist team that works to advance various causes of interest to Prisms' students. The school adjustment counselor and the community service coordinator are faculty sponsors to the group.

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website: [www.hilltowncharter.org](http://www.hilltowncharter.org)  
e-mail: [info@hilltowncharter.org](mailto:info@hilltowncharter.org)



HILLTOWN COOPERATIVE  
CHARTER PUBLIC SCHOOL

**Other Rights & Responsibilities**

Coffeehouse  
Mummers Play  
WE Schools  
Dance Committee  
Rock Ensemble  
Hilltown Harmonies

1 Industrial Parkway  
Easthampton, MA 01027

Phone: 413-529-7178  
Fax: 413-527-1530

website: [www.hilltowncharter.org](http://www.hilltowncharter.org)  
e-mail: [info@hilltowncharter.org](mailto:info@hilltowncharter.org)





HILLTOWN COOPERATIVE  
CHARTER PUBLIC SCHOOL

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

1. The National Association of Educational Progress (NAEP) has randomly selected our eighth graders to participate in an assessment of core subject matter knowledge. NAEP is congressional mandated and uses the results of the assessment as part of a nation-wide portrait of what our students know and can do. Our assessment is designated to take place in February, 2019.
2. Dan recently served on a DESE review panel for a new Charter School application. The proposed school is a 1<sup>st</sup>-8<sup>th</sup> grade Montessori school in Haverhill. It is one of two schools whose applications were moved to the final stage of the chartering process this year. The Commissioner will make a final recommendation to the State Board of Education in the coming months.
3. The Ad-hoc Committee on Engagement had a positive and productive first meeting. Committee members include one teacher from the older classes and one from the younger, several parents with varying lengths of experience at Hilltown in addition to the Board President and 2 Directors. Outreach to parents and other constituents will begin in January.
4. Grace Mrowicki (technology teacher), Nan Childs (2/3 teacher) and Lara offered an optional evening meeting for parents of third graders on the topic of how digital literacy will be introduced in the classroom at this age. For the first time, MCAS tests will be conducted on computers by third graders, compelling us to develop a modest scope and sequence that prepares students for the tasks they will be asked to do. About ten parents attended the meeting. The opportunity to share questions and perspectives was well used and the feedback on our plan is positive.
5. As of the first week of December, we have already received 100 applications for the 2019-2020 school year. We are concentrating outreach this year on Head Start programs and will be visiting several centers in January.
6. Next week, 3<sup>rd</sup>-8<sup>th</sup> graders will participate in the IOWA Test of Basic Skills. The test has three 30-minute sections: math, reading, and language. We use this test as one of our accountability measures with the state. The test is best used as a group test and a tool for assessing teaching and curriculum. It also has the potential to yield helpful insights about individual students' progress when combined with other sources of data.

**DOMAIN COUNCIL MEETING MINUTES**  
**28 November 2018**

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

Regrets: none

Meeting Start: 5:15 pm

Location: HCCPS

**Domain Council Meeting Agenda:**

BOT Meeting agenda draft

Personnel Proposal – 10 min

Update/discussion on school schedule/calendar – 15 min

Financial audit approval – 10 minutes

LRP update – 15 minutes

Blizzard bag report-15 minutes

Report from Matt regarding gap between insurance coverage and contingency fund? (Penny will email him)

NOTE: for January BOT meeting, should definitely try to cover by-laws changes, and maybe have a check-in with all BOT members (but esp. new members) about how things are going.

Preparing for legislators' visit on the 20<sup>th</sup>

The goal of the visit – some constituents value the existence of a choice like our charter school, and overall it's an introduction. Discussions from parents: what is it about Hilltown that you like? Also some introduction on our plan to increase the diversity of the school.

Update on school schedule

Dan and Lara have feedback from teachers about the meeting schedule overall and ways to improve it. They will present this feedback at the BOT meeting, along with how these ideas might inform new thinking on the school calendar/schedule. N.B.: Easthampton schools have a fair amount of early release days.

Personnel Proposal

Proposal to raise the cap on reimbursement of insurance expenses for staff who get insurance elsewhere will be presented for approval at the BOT meeting.

Next Meeting:, Wednesday, December 19, 2018, 5:30pm

6:20 – Meeting ended

Respectfully Submitted  
Penny Leveritt



HILLTOWN COOPERATIVE  
CHARTER PUBLIC SCHOOL

Facilities Committee Minutes 12.7.18

**Attendees:**

- Dan
- Chris
- Eric
- Nan
- Karen (excused)

**Agenda**

**Update from Finance Committee**

- HCCPS may not need to carry as large a contingency fund that it has historically
- Insurance covers more that previously considered
- Board will consider lowering the contingency fund
- Additionally, Board will consider the undesignated fund balance
- Finance may put forward the idea of creating a capital replacement fund
- Facilities committee will then have work of prioritizing replacement and enhancement projects on an annual basis
- Dan also raised the idea of including projects that haven't been included already

**Action:** Ask the Board to work with finance on the direction and dollar amount of the capital replacement fund

**Action:** Ask the teachers potential projects to add to the prioritization list

**Action:** Facilities to review COMPLETE list starting January

**Update from 12.5.18 Easthampton Town Committee**

- Town committee considered the new, closely located marijuana dispensary
- The planning for the new dispensary is far along and most likely will happen

\*\*\*\*\*  
**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

**Future Facility Committee Dates**

- January 25<sup>th</sup>, 7:30a
- March 1, 7:30a
- April 5<sup>th</sup>, 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)

Irreverently submitted,  
Chris Greenfield  
Chair – Facility Committee



Finance Committee Meeting Minutes – November 21st, HCCPS, 8:30 AM

**Present:** Dan Klatz, Matt Dube, Lisa Plaza, Maureen Mahar, Carla Clark, Kate Saccento, Mike Lucas (guest)  
**Regrets:** None  
**Agenda:** Insurance Liability Review; Approve October Minutes

Topic	Discussion	Action (if necessary)
<p><b>Insurance Risk Assessment Review</b></p>	<p>What is our biggest worry re: events and insurance? Closing the school due to events, injury or worse, building damages (fire, etc.).</p> <p>How likely are these things to happen? What is the cost? Example: fire. 10% event -- \$500K damage + Business Interruption \$500K. \$1K deductible. Maximum exposure for most events: \$25K.</p> <p>Asset worries -- money + data. Money: Up to \$100K stipulated by USDA loan, only \$1K liability. Data breach -- low limit due to small amount of data. But imagine a hacker extortion event. Who has primary data storage responsibility? We should look at contract with Reddiker. From an internal data management perspective we are in great position due to cloud backup (ahead of our peers).</p> <p>Liability. High probability of playground injuries, etc. Worst case: traumatic brain injury (TBI) to student. Water, drowning event. Skiing/biking club event--even if parent run? Catastrophe limit is \$6Million. No deductible</p>	<p><b>Will present intel to Board.</b></p>



HILLTOWN COOPERATIVE  
CHARTER PUBLIC SCHOOL

	<p>but triggered by legal action.</p> <p>Advisable to hold out some contingency to cover medical bills, ambulance bills, etc. for parents and families on a case-by-case basis.</p> <p>If we're doing regular preventive maintenance and documenting we're in good shape. We should we move contingency funds to preventative maintenance fund to ensure we are covered.</p> <p>Transportation-related issues. We are not as vulnerable due to low number of students using third-party services. Our insurance does cover the example of a catastrophic accident by staff, parent volunteer on field trip. Advised to annually conduct driver screenings for volunteer drivers, and include language in handbook stating the same. Hilltown can cover fees?</p> <p>Personal misconduct -- built into plan, unlimited, no deductible. Typical cases are under a million dollars. Culture and boundary-training are key.</p> <p>School Board and Educators Legal Liability. Board Liability holds the highest deductible of \$5K. Wrongful termination most common type of case.</p> <p>We need to establish a capital replacement fund and learn to spend and replenish.</p>	
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HILLTOWN COOPERATIVE  
CHARTER PUBLIC SCHOOL

<b>October Minutes</b>	October minutes approved.	
<b>Review Action Items</b>	Reviewed action items.	
<b>Tentative Agenda Topics for Next Meeting</b>	Approve November Minutes Contingency Fund and Capital Investment Fund discussion	
<b>Next Meeting Date/Time/Location</b>	December 19th, 2018; HCCPS 8:30 AM	
<b>Adjournment</b>	Meeting adjourned at 9:40 AM	

## Hilltown Cooperative Charter Public School

Friends of Hilltown Board Meeting – Thursday, 10/18/18

Present: Barbara Oegg, Carol McMurrich, Joanne Benkley, Kim Sager-Cut, Sharon Rudnitzky, Myssie Cashingino

Topic	Discussion	Action (if necessary)
Barbara read the FOH Mission Statement		
Time Keeper & list keeper appointment for the meeting		
Minutes	Minutes from 9/5/18 meeting	Approved unanimously.
New members	Kim, Carol nominated for membership of FOH board  Sharon would like to be involved as a non-voting member	Approved unanimously.
Barbara reported on presentation to HCCPS Board		
FYE 2019 Budget.	Barbara presented proposed FYE 2019 Budget	Approved unanimously.
Deans Beans Report from Kim	<ul style="list-style-type: none"> <li>- 58 Bags ordered in Oct.</li> </ul>	<ul style="list-style-type: none"> <li>- Maryellen to bring in paper bags to give to Kim</li> <li>- Kim to ask Megan about Bag Share bags for coffee disbursement</li> <li>- Carol &amp; Maryellen will attend coffee hours to promote coffee fundraiser</li> <li>- Can we sell extra bags of coffee at the coffee hours? Kim to look into the logistics of where to keep the coffee and where people can put money</li> </ul>
	<p><b>Annual Fund Mailer</b></p> <ul style="list-style-type: none"> <li>- Barbara proposed doing a newsletter rather than a mailer that would include what the money was used for last year</li> <li>- Annual Fun mailer sub-committee for the Annual with Joanne &amp; Carol.</li> </ul>	<ul style="list-style-type: none"> <li>- Myssie &amp; Barbara to follow up on outstanding thank you notes for last year.</li> <li>- Joanne will get in touch with Gina &amp; Kelly &amp; other potential members (Miana?, Kate?) to be part of the Annual Fund subgroup.</li> </ul>

	<p><b>Winter Fair Merchandise</b></p> <ul style="list-style-type: none"> <li>- Mugs: Want to find a quality/sustainable product. Should we have people order rather than order ahead of time. Travel vs. at home mug ceramic.</li> <li>- Bags: Would like to use a local company &amp; a sustainable product.</li> <li>- Stickers or Magnets?</li> </ul>	<ul style="list-style-type: none"> <li>- Maryellen will get in touch with Mantis Graphics about prices &amp; turn around time for 100 tote bags (with a pocket? )</li> <li>- Mugs: Kim &amp; Joanne will look at prices Kleen Canteen and options for glass &amp; ceramic mugs. What is the turn around time? Maryellen (&amp; maybe Kelly?) can also help out with this.</li> </ul>
	<p><b>Paypal Card Reader</b> Myssie proposed buying a Paypal card reader (\$150) to use at Winter Fair &amp; Art Spark. Unanimously approved.</p>	<ul style="list-style-type: none"> <li>- Myssie will buy the PayPal Card Reader</li> </ul>
	<p><b>Polar Express Fundraiser</b> Group expressed interest. Thought that January might be the best time.</p>	<ul style="list-style-type: none"> <li>- Maryellen to find out what is the cost? When could we do it (January?) What do they need us to do? Conductors? Hot Cocoa? Take Tickets?</li> </ul>
	<p><b>Miscellaneous School Needs:</b> Myssie brought up the need for miscellaneous school items (for example the white board sign) that FOH could potentially fund. How do we go about asking the school if we can fund items that we think the school needs?</p>	<ul style="list-style-type: none"> <li>- Myssie to get a list together of items that we see that the school needs. Will talk to Lara &amp; Dan about the process for funding.</li> </ul>
	<p><b>Meeting follow up</b></p>	<ul style="list-style-type: none"> <li>- Maryellen to email everyone the list of emails and names of current board members along with list of action items to take before next meeting.</li> </ul>





Governance & Board Sustainability Committee Meeting Minutes – November 27, 2018, 5:00 pm

**Present:** Amy, Deirdre, Noelle

**Regrets:** None

<b>Topic</b>	<b>Discussion</b>	<b>Action (if necessary)</b>
<b>Board Recruitment</b>	<p><b>Reviewed candidates:</b></p> <p>Jessika Cook- is a new parent with a child in the Blues; submitted her interest form; attended a board meeting. Noelle sent a follow-up email to Jessika explaining the next steps.</p> <p>Dawn Reesman- has a child in the Reds and has managed the Scholastic Book Fair for HCCPS; submitted her interest form.</p> <p><b>Discussed follow-up/next steps for each:</b></p> <p>Jessika- Noelle will coordinate a follow-up conversation which also includes Amy.</p> <p>Dawn- Amy will have a follow-up conversation.</p> <p>If candidates are still interested, we will request a resume and get them engaged in a board committee in Q1 2019.</p>	<p>Noelle will coordinate a follow-up meeting or call with Jessika</p> <p>Amy will have a follow-up conversation with Dawn.</p> <p>At December BoT meeting, ask board members to assist in the recruitment of their replacements</p>
<b>By-Laws</b>	Still waiting to get edits/comments/revisions back from the state.	
<b>Board Member Orientation</b>	N/A	
<b>Board Resources (Hard Copy &amp; Online)</b>	N/A	



HILLTOWN COOPERATIVE  
CHARTER PUBLIC SCHOOL

<b>Long Range Plan</b>	<p>Updated the LRP Tracker with Deirdre and identified the following LRP specific topics for the December board meeting:</p> <p>Deirdre will present on Program Quality - Goal 3 - Item 1</p> <p>Lara will present on Building Community - Goal 4 - Item 1</p> <p>Dan will present on Sustainability - Goal 1 - Item 3</p> <p>No areas of concern were identified.</p>	<p><b>Deirdre will follow-up with Lara on Program Quality Goal 2 Item 3 - subjects</b></p> <p><b>Deirdre will follow up with Dan on Sustainability Goal 1 Item 3</b></p> <p><b>Amy will update the LRP tracker when Deirdre emails her items described above</b></p>
<b>Board Visibility</b>	N/A	
<b>Other</b>	<p><b>Review Status towards 2019 GABS Goals:</b> Codify means by which a proposal comes to the Board of Trustees- plan to discuss during December GABS meeting.</p> <p>Recruit a minimum of 3-5 voting Trustees (with 1-2 possibly starting mid-year)- in process; currently have two candidates in process.</p> <p>Review current BoT By-laws and propose any necessary changes- in process- in process; this was the most significant by-law review to date with a number of changes requested/required by the state.</p> <p>Create a Google Account for BoT documents and support materials and ensure that all BoT members know how to access it- this has not yet been started.</p> <p>Improve BoT visibility within the school</p>	



HILLTOWN COOPERATIVE  
CHARTER PUBLIC SCHOOL

	community in an effort to encourage people to join- in process; discussed having board members make pitches at all school events; Amy and Noelle will ask for board members during Winter Fair in December.	
<b>Review Action Items</b>	Reviewed action items.	
<b>Tentative Agenda Topics for Next Meeting</b>	Codify means by which a proposal comes to the Board of Trustees  2019 GABS Goals report for January BoT meeting  Recruitment  By-laws follow-up	
<b>Next Meeting Date/Time/Location</b>	Date: December 18th, 2018 Time: 5:00 pm Location: HCCPS	
<b>Adjournment</b>	Meeting adjourned at 6:05 pm	



HILLTOWN COOPERATIVE  
CHARTER PUBLIC SCHOOL

Personnel Committee

Agenda

November 13, 2018

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

Item	Discussion	Action
Staff Salary Scale	Lara emailed two schools asking for their salary information.	Ask Carla for contacts at other schools in order to bring in information.  Joe will make a spreadsheet when the data is collected.  Personnel Committee will create clear directions and timeline for this process as we go (for future reference).
Staff Satisfaction Survey- one way to understand- How attractive is Hilltown as a place to work? (Can we attract the best candidates for available positions)	Joe contacted School Spring to see what kind of data they have that we can use to understand our applicant pool. Waiting to hear back.	Develop questions for follow-up talks with staff hiring in the last year.
Staff Satisfaction Survey	Nicole put the last staff survey into a Goole Doc. Joe made comments on it. Goal is to disseminate survey in late Feb/early March (2-3 more Personnel Committee meetings)	Gaby and Lara and Nicole will make comments on staff survey before January meeting.
Policy to review for next time		Workman's Comp
Raising cap on health insurance reimbursement policy	We discussed a proposal draft and decided it's ready to be presented to the Board.	Joe will present proposal at Board meeting 12/12/18

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**Personnel Committee Proposal to the Board of Trustees**

Date: 12/11/18

Priority level: High

Approximate time needed for discussion: 10 minutes

Proposal to be presented by: Joe Wyman

Text of proposal: We propose to increase the maximum amount of money an employee can be reimbursed if they are insured under a spouse's health insurance plan. The current maximum has been in effect for nearly a decade, while health insurance rates have steadily climbed during that period. The current policy is as follows:

*Eligible employees (those who work at least 20 hours/year) who do not participate in an HCCPS-sponsored health insurance plan may request diversion of allocated benefits. Reimbursement for participation in a non- HCCPS sponsored health benefit plan will not exceed 75% of an employee's actual cost for that plan or \$2250/year (prorated based on full time equivalent), whichever is less.*

We propose changing the maximum amount from \$2,250/year to \$4,000/year. That would make the maximum benefit equal the amount HCCPS would pay if the individual took insurance through HCCPS. We also propose removing the 75% clause. The proposed wording is as follows:

*Eligible employees (those who work at least 20 hours/year) who do not participate in an HCCPS-sponsored health insurance plan may request diversion of allocated benefits. Reimbursement for participation in a non- HCCPS sponsored health benefit plan will not exceed \$4,000/year (prorated based on full time equivalent).*

Goals to be achieved by proposal:

- Equity
- Incentive

Potential problems/dissenting views:

- We are offering to spend more money on diversion of allocated benefits

Additional notes:

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