



Abby Kelley Foster Charter Public School

10 New Bond Street Worcester, MA 01606

Phone: (508) 854-8400 Fax: (508) 854-8484

www.akfcs.org

Board of Trustees Meeting Agenda-DIGITAL

Wednesday, October 27, 2021, 6:30 p.m.

<https://akfcs-org.zoom.us/j/99931036324?pwd=VlxUd0l1VTZlbnVlWk9STUdGNdGZlOT09>

Meeting ID: 999 3103 6324 **Passcode:** 453215

By phone:+1 19292056099 **Meeting ID:** 999 3103 6324

APPROVED

10.25.21 2:00 pm
City of Worcester, MA

- I. Call to Order- Mr. Patrick Royce- Treasurer
- II. Attendance Recorded
- III. Faithfulness to Charter
 - a. Reading of the AKF Mission; “The Mission of the Abby Kelley Foster Charter Public School is to assist parents in their role as primary educators of their children by providing a classical liberal arts education grounded in the great works of Western Civilization and aimed at academic excellence, musical competence, and character formation.”
 - b. Public Comments / Open Forum
 - c. Old Business
- IV. Review of the Meeting Minutes from September 22, 2021
 - a. **Motion:** To accept the Meeting Minutes from September 22, 2021
- V. Interim Executive Director Report- Ms. Heidi Paluk
- VI. Committee Updates
 - a. Facilities and Finance Committee Update- Mr. Patrick Royce
 1. **Motion:** To accept the FY’21 audit as presented by AAFCPA
 - b. DEI Committee Update- Ms. Shelly Yarnie
 - c. Education Committee Update - Ms. Amy Vernon
 - d. Education Foundation Update- Ms. Bibiche Zagabe-Ndiku
- VII. Search Committee- Mr. Patrick Royce, Dr. Jie Park- Co-chairs
- VIII. Upcoming Board/ Committee Meetings
 - a. **Education Committee-** Friday, November 12, 2021, 8:00 a.m.
 - b. **Facilities and Finance Committee-** Friday, November 19, 2021, 8:00 a.m
 - c. **Board of Trustees Meeting-** None for November
- IX. Adjournment
 - a. **Motion:** To adjourn the Meeting



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Board of Trustees Meeting Agenda-DIGITAL

Wednesday, September 22, 2021, 6:30 p.m.

<https://akfcs-org.zoom.us/j/97958691951?pwd=Tk0zcU9EM1B0N2RuRU90Nm1oZXFUZz09>

Meeting ID: 979 5869 1951 **Passcode:** 320725

By phone:+1 929 205 6099 **Meeting ID:** 979 5869 1951

I. Call to Order- Celia J. Blue, Chair

II. Attendance Recorded

III. Faithfulness to Charter

- a. Reading of the AKF Mission; “The Mission of the Abby Kelley Foster Charter Public School is to assist parents in their role as primary educators of their children by providing a classical liberal arts education grounded in the great works of Western Civilization and aimed at academic excellence, musical competence, and character formation.”
- b. Public Comments / Open Forum
- c. Old Business

IV. Review of the Meeting Minutes from August 25, 2021

- a. **Motion:** To accept the Meeting Minutes from August 25, 2021

V. Interim Executive Director Report- Ms. Paluk

VI. Committee Updates

- a. Facilities and Finance Committee Update- Mr. Royce
- b. DEI Committee Update- Ms. Yarnie
- c. Education Committee Update - Ms. Vernon
 - i. **Motion:** To approve the Enrollment Policy to include Wachusett School District as part of Abby Kelley’s Charter Region.

VII. Governance Update- Mr. Royce/Ms. Vernon

- a. Bylaws Discussion/Update
 - i. **Motion:** To approve the Bylaws which were created in consultation with DESE.

VIII. ED Search Committee- Ms. Blue

- a. **Motion:** To appoint/approve a Board of Trustees Member as Chair of the ED Search committee
- b. **Motion:** To approve the scope of work of the ED Search Committee
- c. **Motion:** To be considered contingent upon discussion

IX. Upcoming Board/ Committee Meetings

- a. **Education Committee-** Friday, October 8, 2021, 8:00 a.m.
- b. **Educational Foundation Committee -** Monday, October 18, 2021, 5:30 p.m.
- c. **Facilities and Finance Committee-** Friday, October 22, 2021, 8:00 a.m

d. **Board of Trustees Meeting-** Wednesday, October 27, 2021, 6:30 p.m.

X. Adjournment

a. **Motion:** To adjourn the Meeting

Abby Kelley Foster Charter Public School does not discriminate on the basis of race, color, sex, gender identity, religion, national origin, sexual orientation, disability, or homelessness and all students have equal access to the general education program and the full range of any occupational/vocational education programs of offered by the district.



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Board of Trustees Meeting Minutes-DRAFT

Wednesday, September 22, 2021, 6:30 p.m.

<https://akfcs-org.zoom.us/j/97958691951?pwd=Tk0zcU9EM1B0N2RuRU90Nm1oZXFUZz09>

Meeting ID: 979 5869 1951 **Passcode:** 320725

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The Meeting was Called to Order by Celia J. Blue, Board Chair at 6:35 p.m. Attendance was taken and is recorded as follows:

Board/Committee Members: Celia Blue, Patrick Royce, Amy Vernon, Shelly Yarnie, Bibiche Zagabe-Ndiku, Dr. Jie Park

Staff in attendance: Heidi Paluk, AnnMarie Little, Dr. Carolyn Cole, Amelie Cabral, Alisha Carpino, Kelly Gould, Amy Puliafico, Christopher Kursonis, Sara Ramirez, Mike Grennon, Kaitlyn Greenwood, Kelly Davila, Ben Gitkind, Amanda Durkin, Lindsay Burns, Mike Penney, Melissa Joubert, Michelle Vigneux, Jenn Giusto, Angela Bates, Anne Clayborne, Christine Lee

Other individuals in attendance: Diana Mancini, Amaryllis Teixeira, Leslie Nair

Ms. Blue read the Abby Kelley Mission Statement and noted there were no public comments or old business.

Ms. Blue asked for a motion to accept the August 25, 2021 meeting minutes. Ms. Zagabe-Ndiku made the Motion, it was seconded by Ms. Vernon. The Board approved the minutes from August 25, 2021.

Ms. Blue then turned it over to Ms. Paluk for the Executive Directors Report.

Executive Director Report:

Ms. Paluk shared the following:

- Ms. Vigneux, the Director of Development was able to secure a \$1,500 donation from United Way of Central Massachusetts and allowed us to buy gift cards for all the area grocery stores that are on bus lines. This is replacing our Backpack (food) program which is non-operational due to the flood.
- AKFCS did receive a number of school supplies and backpack donations from Planting the Seed Foundation for students who were in need of extra school supplies.



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- The IB grant, which was received in the Spring, has allowed for all IB fees to be waived/eliminated for the students this year. Ms. Paluk expressed hopes that this would be the first of many years of eliminating \$700-800 costs that students incur to take the tests at the end of their senior year.
- Through the recent STEM grant AKFCS received \$89,0000 from the Mass Life Sciences in new equipment for our life sciences program. We will be collecting data on students who study science post graduation starting in 2023 for that grant.
- Ms. Paluk then explained that AKFCS has had a number of COVID cases, 44 as of tonight, which is nearly the entire amount for last year. Ms. Paluk did clarify that we have all students in school and we did not count students who were fully remote last year. Mitigation strategies to prevent the spread in school continue such as mask-wearing sanitizing, hand-washing, air purification, and social distancing when appropriate.
- Ms. Paluk stated that we continue to experience some challenges with our facilities and as noted from the facilities report, the flooding that impacted us on August 19, 2021 continues to make the bottom floor of the elementary school unusable. Ms. Paluk also stated we are continuing to wait on the estimates from the insurance agency for both Elementary and Middle School damages; that is all the current information that we have as of this time.
- Ms. Paluk ended with the good news that a new IT director, Mr. Gabriel Beltran, would be starting on September 27, 2021.

Ms. Blue asked if anyone had any questions for Ms. Paluk:

- Ms. Vernon wanted to know about the percentage of staff vs. students who are testing positive. Ms. Paluk said it was only one staff person who had tested positive.
- Mr. Royce then asked Ms. Paluk about the comfort level of families to these positive cases to which Ms. Paluk stated that some families still are very concerned. They want to know about a remote option which DESE has said is not an option.
- Ms. Paluk stated that she hopes that the families do understand that we are doing as much as we can to mitigate the spread in school and while she knows that it may happen, we are being mindful of minimizing that exposure in the school. Ms. Paluk then gave a warm thank you to the school nurses who have been inundated. Ms. Paluk explained that everyone has had a tremendous amount of workload and COVID, in addition to operating the school, is a whole new challenge but that our nurses have had to take on the state testing as well. Ms. Paluk also acknowledged the fact that there are approximately 500 students who have signed up for the testing and about 140 staff members.
- Ms. Blue asked Ms. Paluk if a timeline around the work in the Middle School, especially in the cafeteria was mentioned. Ms. Paluk explained that she did not in fact mention the time frame because we are still waiting on the insurance information and that they are in the process of obtaining all of the information that is needed. Ms. Blue inquired about the adjuster coming to the school yet to assess to which Ms. Paluk stated that they had done that prior to the hurricanes hitting in New Orleans as our flooding was one of many going on in the country at the time so they are backlogged in general.
- Mr. Royce congratulated Ms. Paluk on the new IT director and asked Ms. Paluk if the flooding has had any impact on the IT project. Ms. Paluk stated that the IT project is still moving ahead



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and that we actually will be freezing our firewalls as of tomorrow so that work can be done. Ms. Paluk also stated that we would be installing part of the new project in the high school next week but that we are waiting on the shipment of our new servers, which are the main components of this project. Those are not projected to be in until November. Ms. Paluk stated that the IT consultant team is going to get everything done, staged and deployed, and ready to go so that when the servers come in, they can just hook it up. Ms. Paluk stated that the timing for completion will be the middle of November because of that delay.

Finance and Facilities:

Mr. Royce gave the Facilities & Finance Report.

- Mr. Royce began by stating that the meeting focused on the flooding at the schools to which Ms. Paluk gave a good update and that they are waiting on the insurance claim to further discuss the other large ticket items. Ms. Blue asked if anyone had any questions for Mr. Royce, to which no one responded.

DEI Committee:

Ms. Yarnie gave the DEI committee update.

- Ms. Yarnie began by stating that there have been 2 DEI committee meetings, one on September 2nd, which she was not present for, and the second one on September 14th, where the committee structure was discussed.
- Ms. Yarnie stated that the vacant openings that the DEI currently has were discussed
- Ms. Yarnie shared the plan for subcommittees that come under the DEI Committee
- Ms. Yarnie shared with everyone that she is there to serve as a resource, to listen, and to bring back information to the Board of Trustees moving forward.
 - Ms. Blue thanked Ms. Yarnie for the update and also for the charter document update, which Ms. Blue states would be put forth at the next Board meeting.
 - Ms. Blue then asked about the timeframe for completing the climate survey to which Ms. Yarnie stated that will come in November.
 - Mr. Royce asked Ms. Yarnie about any discussions that may have taken place yet about the goals that will be put in place for the next school year and also what the process and timing will look like.
 - Ms. Yarnie explained the focus was on getting to know each member of the group, sharing their experiences, and defining the roles of the different subcommittees.
 - Mr. Royce then asked Ms. Yarnie if there was any plan in place for updating or revising and implementing the Charter Documents for 2022/23.
 - Ms. Blue asked for clarification from Mr. Royce and wanted to know if he was referring to the charter itself and the scope of work to which Mr. Royce stated he was.



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- Ms. Blue began explaining that the DEI Charter and the work of the Committee have changed over the last few years, and the group goes back to that charter document to see what is the overarching scope of work that has been defined and which piece of that work is relevant or needs to move forward that year.
 - Ms. Paluk then stated that the DEI committee had a robust conversation on the 14th and presented many ideas. Ms. Paluk stated that Mr. Jones kept reminding everyone that this is an advisory group to the work that's being done at Abby Kelly. The DEI group or subcommittee group should not take it upon themselves to be doing curriculum work, for example.
 - Ms. Paluk also explained that Curriculum work would be done with the curriculum coordinators, principals, and others within the school, and we would use the DEI Committee as an advisory group.
 - Ms. Paluk also stated that they are creating a math and literacy committee, two different committees this year, as part of the ongoing district alignment for K through 12.
- Ms. Zagabe-Ndiku then asked Ms. Paluk if the staff development and even the Board have anything to do with the DEI itself or do they just suggest ways the district can move forward.
 - Ms. Paluk stated that yes, it is a way to have a partnership, to have community members, parents, and students help advise in areas that will impact the decisions that get made at AKFCS.
 - Ms. Paluk stated that she thinks that we are at a jumping-off point of the DEI committee because the last few years have been spent laying the foundation and getting some of the infrastructures around how it's going to operate and now some of the work is starting.
 - Ms. Paluk explained that the DEI committee is trying to figure out where the partnership is without overstepping individual roles and responsibilities.

Education Committee:

Ms. Vernon provided the Education Committee Update.

- Ms. Davila, director of the IB program, informed the committee of all the hard work that the students have been doing. Ms. Vernon stated that there are two separate components to the IB program, one of which is the Diploma Program and is more rigorous, and the second is the Certificate Program, in which more students are involved.
- Ms. Vernon stated that both programs were very successful last year, even in light of all of our hardships and that six students earned their IB diplomas.
- Ms. Vernon stated that there were a large number of students who participated in the certificate program and that about 70% of the students that were eligible participated.
- Ms. Vernon also stated that 98% of students were earning their IB certificates by the end of the year and that of the 116 exams that students took, 114 scored a three or higher, which is minimum support to earn the certificate.
- Ms. Vernon shared the update from the EL department

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- Ms. Cabral provided that update that included the good news about being able to expand her department from three staff members to nine across the three schools;
- Ms. Vernon also spoke about access testing, which is the testing that English language learners have in the Spring each school year to assess their skill development.
- Ms. Vernon stated that in Ms. Cabral's results update from last year, we had 197 students who were taking the testing, and the majority of them were able to complete it.
 - Ms. Vernon also stated that there was a 98% participation rate and only four students didn't participate.
- Ms. Vernon also stated that there was an SEL update and we learned about the Panorama platform, which is what is going to be used to do the student surveys that will be coming out later on in the fall.
- Ms. Vernon also stated that a discussion was had about enrollment, including the new amendment to our enrollment policy that includes the Wachusett regional area.
 - Ms. Vernon then provided the update that was given by Ms. Little during the meeting. Ms. Vernon stated that 77 students withdrew between the end of last school year and the beginning of this school year and that we've been accepting students off the waiting list. Ms. Vernon also explained that the largest loss came in the ninth grade where 17 students left that grade level.
 - Ms. Vernon then referred to the draft Enrollment Policy amendment paperwork that was received by the Board.
 - Ms. Vernon gave a reminder that this was to correct an error from 20 years ago in which DESE has approved our Enrollment Policy with just Holden in the regional description, instead of Wachusett District, as it should have been.
 - Ms. Vernon explained that this was to correct that and ensure that we are accepting students from the entire Wachusett Regional Area.
 - Mr. Royce then asked if there is any interest or appetite, looking strategically in the future, at other towns and who may fit into our program to which Ms. Little stated that we've never actively recruited students from Sterling or any of the other towns within the region and that Holden came in because Holden didn't have a full-day kindergarten so parents opted in for our full-day kindergarten, and then parents enrolled the student in Holden once they left kindergarten.
 - Ms. Little explained that the other option Holden parents had was to pay for Kindergarten while AKFCS was free.
 - Ms. Little emphasized that this change is due to an error that was made by DESE many years ago and she does not know if we are recruiting students from that area.
 - Mr. Royce inquired about visiting the conversation about accepting other districts and expanding enrollment to meet the needs.
 - Ms. Little then stated that if the new charter school that's proposed for Worcester and their region and they are accepted to move on for the next school year and their footprint, it would be a good time for us to reflect on and see who they're trying to reach versus who we are trying to reach.



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- Ms. Little stated that those are the things to think about within the next three months as we'll know if the Board of Education decides whether or not to accept that proposal going forward.
- Ms. Zagabe-Ndiku questions now that we are including the whole Wachusett District then do we have to advertise there for enrollment.
 - Ms. Little explained that Holden was always a part of the region and it is not new. Ms. Little explained that Holden's parents and students were not being given residential preference so the advertisement is not necessarily new, but now they are classified as residents as opposed to non-resident.
 - Ms. Zagabe then inquired about the advertisement of open enrollment and if anything is changing. Ms. Little explained that while there might be some new information, nothing is changing except for how the advertisement goes out as people are more on social media and digital.
- As a follow-up question for Ms. Little, Ms. Blue wanted to know if the 77 students leaving/withdrawing was a high number compared to other years.
 - Ms. Little explained that it is higher than normal but many students moved out of state and some have gone to online school.
 - Ms. Little explained that she does not think this is a reflection of Abby Kelley but instead it's a reflection on people's housing requirements and other factors.
- Ms. Blue then asked if anyone had any follow-up questions to which no one answered.

Ms. Blue called for a motion to approve the enrollment policy and include the Wachusett school district as part of Abby Kelley Foster's Charter region. Mr. Royce made the motion and it was seconded by Ms. Zagabe-Ndiku. Ms. Blue performed a roll call and all members voted unanimously.

Bylaw Discussion:

Ms. Blue opened the floor for Ms. Vernon and Mr. Royce to discuss.

- Mr. Royce began by stating that in conjunction with DESE and the school attorney, Mr. Cox, there have been several different versions of the Bylaws produced, leading up to the one in the packet. There are a few exceptions which are still in discussion with DESE.
- Mr. Royce stated that he sent out a revised version to everyone this afternoon and proceeded to go over the high-level changes.
 - Mr. Royce explained that two of the changes were minor, one being a spelling correction and the other being replacing the word "shall" with "may".
 - Mr. Royce explained that the next update had to do with the change in the indemnification section.
 - Mr. Royce then explained that the other change had to do with the addition of Mass General Law language, under article nine, which would be the interest in trustees and officers.



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- Mr. Royce then stated that the last issue was needing clarification surrounding the selection of a committee chair.
- Mr. Royce explained that this takes the bylaws and brings them up to date and really clarifies a lot of stuff that had some ambiguous language to it and was left open to interpretation.
 - Mr. Royce stated that specifically one of the areas where there was a need for clarification was on the formation of an executive committee, which may not be something we use at the moment, but as the board grows, it's certainly a committee that's worth having in the bylaws.
 - Mr. Royce also said the same can be said for the addition of the vice-chair position as well and that this is something the Board should be planning for to have growth on the Board.
 - Mr. Royce stated that as the Bylaws currently stand, it's a minimum of five and a maximum of 11 members on the Board.
- Ms. Blue just added to the discussion that we worked closely with DESE, which was very helpful as they provided checklists and support, and feedback to get us to this point.
 - Ms. Blue explained that it was a little bit of a journey, well worth it and this allows for the Board to have the tools needed for the future.
- Ms. Yarnie stated that she did have questions about whether the DEI committee would be incorporated in the Bylaws.
 - Ms. Vernon explained that the DEI committee is considered an ad hoc committee and it is not a committee of the board. Ms. Vernon stated that there is language in the Bylaws around ad hoc committees being formed as needed, but it is not a committee of the Board and not subject to open meeting laws so it is not specifically outlined in the document.
 - Ms. Zagabe-Ndiku stated that in the same line, it was also discussed having a governance committee that will come under the same scope of idea where it is not necessarily in the bylaws, but it has been reconsidered as a committee of the trustees.
 - Mr. Royce answered and explained that some of the thoughts surrounding that were maybe governance-related issues, if, and when the executive committee was kind of formally formed, it could be taken up under that committee, but there is also language in the Bylaws regarding nominations. Mr. Royce stated that as far as governance, it's not going to be an ongoing and standing committee that would need to meet and provide informed reports.
 - Ms. Blue then stated that it can be classified under the Ad Hoc item if that was needed at the time.
 - Ms. Zagabe-Ndiku stated it is an important committee. Ms. Zagabe-Ndiku explained that even though the work of the committee would not be ongoing and would not have meetings every month, just knowing that we have an entity that has the second pair of eyes on how we govern is good to have so the whole Board is kept accountable. Ms. Zagabe-Ndiku also stated that the role of the executive committee may be preparations for different meetings that we have looking through, it may be taking a close



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look at certain things that we have to deal with but governance deals with things on a different level and there have been challenges in the prior months or years.

- Ms. Zagabe-Ndiku explained that if there was such a committee in place, there would have been a checkpoint for certain things before they escalate all the way to DESE and that if we had an entity that would look closely and who has the right to question certain things.
 - Ms. Blue then asked if anyone had comments or questions about the governance board.
 - Ms. Yarnie stated that she supports the idea of governance because of the checks and balances. Ms. Yarnie stated that this does not have to be an ongoing committee.
 - Ms. Vernon stated that she also agrees and thinks that we can include something similar to what they have for an executive committee that doesn't currently exist, but that outlines what the procedures would be in the case that we need to call upon such a committee and it doesn't require us to have it right now but we could add it.
 - Dr. Park also stated that she agreed with it and it is important to have in both principal and practice.
 - Mr. Royce then inquired about how the governance piece would take form in the Bylaws and the specific charge of that given committee.
 - Mr. Royce stated that for the purposes of the governance right now, an ad hoc nominating committee can be put together for bringing in new board members and annual renewals of seats but he is curious to know what purpose this is truly going to serve. Mr. Royce stated that part of this is because of the time crunch currently with having this complete and because DESE has given their stamp of approval for the Bylaws as they currently stand. Because of this, Mr. Royce questioned whether the things we're trying to accomplish can be done in another form under the existing bylaws and structure that we have.
 - Ms. Zagabe-Ndiku then explained that she believes that if there is no provision and there's a need, then there must be an amendment leader while we are in the process of submitting these bylaws and fixing them.
 - Ms. Zagabe-Ndiku questioned why shouldn't there be a provision for that and that the committee is so important to have so it's better to plan to have it in the Bylaws rather than get to a point where now it is really needed because then a revision would be needed.
 - Ms. Zagabe-Ndiku stated that she does think there should be language in the Bylaws that permit this if so needed.



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- Mr. Royce then asked Ms. Blue about her thoughts as she has non-profit experience. Ms. Blue stated that there is usually a charge and that it is a standing committee.
- Ms. Blue explained that they might not meet on a monthly basis but that can be determined based on the Board and the organization.
- Ms. Blue then explained that the goal of the governance committee is to have some oversight and accountability, some of the practices that we're following are appropriate and this is a way of having some checks and balances.
- Ms. Blue explained that even though the Board is small, and there are concerns in terms of how many committees can we have, at least defining it in the Bylaws will allow for us to be able to use this tool in case it is needed.
- Ms. Blue expressed her understanding of Mr. Royce's concern and suggested making a commitment to either revisit the topic or a commitment in the vote tonight to add the governance committee and then work with DESE to finalize that.
- Mr. Royce also provided another alternative of putting the Governance specific language under the charge of the executive committee so that if, and when, the time came to formalize that committee and hold regular meetings, the governance issues could be taken up at that time to which Ms. Blue stated that in her experience, it's usually a specific committee and it's a specific charge.
- Mr. Royce then suggested that something is put in place in the future to amend the bylaws, to include that, at least for the option of revisiting it but as it stands at the moment, he feels that this could be handled on an Ad Hoc basis without formally putting into the bylaws and having a specific charge.
- Ms. Zagabe-Ndiku stated that while this surely could be considered, the primary role is to look at the structure of the board and make sure that we are all in compliance with the legal and fiduciary compliances so that is why it cannot be the executive committee playing the role of this committee because they play different roles.
- Mr. Royce explained that he is in agreement with creating a governance committee but for the purpose of the current Bylaws that have been accepted by DESE, to revisit it after this has been submitted.
 - Ms. Blue agreed with Mr. Royce and stated that this also gives the Board an opportunity to work through what that might look like and how to come back with recommendations on making the specific amendment for this.



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- Ms. Blue stated that she did not think DESE would be opposed to the Board coming back for an amendment with the governance committee and the ad hoc committee could spend the time to just look at different models to which everyone agreed that it was acceptable.

Ms. Blue made a motion to approve the Bylaws that were created in consultation with DESE. Ms. Zagabe-Ndiku made the motion. Ms. Yarnie seconded the motion. Ms. Blue performed a roll call and the Board voted unanimously.

Ms. Blue made a motion to create the Ad Hoc Committee whose charge is to review the governance committee and model for the AKFCS Board. Ms. Zagabe-Ndiku made the motion. Ms. Yarnie seconded the motion. Ms. Blue performed a roll call and the Board voted unanimously.

The Board members decided to table the topic about the new Ad Hoc Committee at the next meeting to allow for more time for discussion.

Executive Director Search:

Ms. Blue then opened the floor for the Executive Director Search Committee discussion.

- Ms. Blue began by stating that our intent for the search is to do a full and robust search for a permanent Executive Director
- They have listened to many different voices in terms of a process that the Board needed to make sure they were following.
- Ms. Blue stated that the Board also wanted to have some support with the search and has selected a search firm to help, while also being mindful of the budget and they came up with a creative hybrid solution to help support us.
- Ms. Blue then stated that at the last Board meeting, a motion was passed to create the search committee with nine members.
- Ms. Blue explained that the positions would be a principal or an assistant principal, three staff members, one from each building, two parents who are non-board members, three board members.
- Ms. Blue also flagged the fact that they did not mention a district administrator role. Ms. Blue stated that this is really important so the Board may need to review or rescind the vote taken last week to be able to do that as it is important to have as many representations as possible.
- Ms. Blue noted that we do have three board members and it does not need to be three board members and that she could give up her seat so that a district administrator role can be added. Ms. Blue also noted that the Board will need to do a more defined scope about the work of the committee.

Ms. Blue then asked if anyone had any comments or concerns about the process to which Ms. Vernon stated that she did have one about the second part of the process.



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- Ms. Vernon wanted to clarify if it was the Board that was going to make the final decision to which Ms. Blue stated that is correct.

Ms. Zagabe-Ndiku also stated she had a comment.

- Ms. Zagabe- Ndiku stated that she has been privileged to interact with parents, faculty, and staff, who have proactively reached out to report or praise or make comments on how things are going in the school. Ms. Zagabe-Ndiku also stated that as a board, we represent the parents, the teachers, the staff, and we have no standing on our own and that we are in fact standing on behalf of everybody that we serve. Ms. Zagabe-Ndiku stated that when a number of people reach out and express a certain view, it needs to be taken into consideration and she has had several people reach out, send text messages, and call on the telephone about this specific thing.
- Ms. Zagabe-Ndiku explained that everyone has stated that they are impressed with the work Ms. Paluk is doing in the school and to the word of one of the people, she's the best boss this person has had. Ms. Zagabe-Ndiku also stated that a couple of parents have reached out and stated that they feel like the school is wasting money in pursuing the search. Ms. Zagabe-Ndiku stated that they are expressing that a search should be done if something is wrong but that they are very satisfied with the current Executive Director and do not see the reason to pursue this search.
- Ms. Zagabe-Ndiku stated that many parents feel like we are not out of the woods and there is still a COVID issue with which families are still adjusting along with teachers.
- Ms. Zagabe- Ndiku stated that the consensus thought would be to allow this interim Executive Director to stay in the position, provide a 3-year contract, and finish the work that has already been started.
- Ms. Zagabe-Ndiku noted that she had spoken to somebody who was initially very opposed to the idea of this particular Interim Executive Director but has now come around to say that the work that is being done is fabulous and they hope that she stays on course. Ms. Zagabe-Ndiku implored the Board to listen to the people that we represent and be sensitive to their desires. Ms. Zagabe-Ndiku also questioned whether there was still a justifiable reason to pursue the search or if this was something that can be set aside given the challenges that AKFCS has.

Ms. Blue then opened the floor for comments from the Board.

- Mr. Royce began by stating that he agrees that Ms. Paluk is doing a phenomenal job. Mr. Royce stated that he thinks it's important that we follow through on the process because we said that we would and that it's in the school's best long-term interest that we go through with this process. Mr. Royce stated this shows commitment and careful deliberation on the Board's part. Mr. Royce stated that going through this process for the Board members, and for the school, on the whole, is going to be a good process regardless of the outcome and that if it is decided that everyone is standing behind Ms. Paluk, it sends a very powerful message that the best candidate was chosen.



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- Mr. Royce explained that there will be many different areas that will be evaluated in the process and that Ms. Paluk brings an incredible amount of skill and expertise and knowledge of the school to the table while others are going to bring different things. Mr. Royce stated that it is up to us to evaluate where we see the school going. Mr. Royce stated that it would be a disservice to the school we didn't carry through on the opportunity that we have. Mr. Royce agrees that Ms. Paluk has done an incredible job during an incredibly difficult time.
- Ms. Vernon agreed with Ms. Zagabe-Ndiku about the importance of this conversation and voiced her thoughts. Ms. Vernon stated that she presumes that part of why the Board made the commitment to engage in the search was because they were looking to have a participatory process rather than just appointing an Interim but in light of the conversation, wonders if there a way to have a participatory process that determines if we are going to continue with the ED search as that would bring in more voices than just the people that have come forward.
 - Ms. Vernon suggested something where families and staff could have an opportunity to have their say as to whether it would make sense to continue with the search right now and suggested a poll. Ms. Vernon stated that some of the reasons that we had for doing the search in the first place may be more difficult to come upon at this moment in time, as it may be difficult to find qualified candidates, and it may be difficult to find diverse, qualified candidates. Ms. Vernon questioned whether there was a way to have a participatory process to determine if we should go forward.
- Mr. Royce stated that it's not a full democracy, in terms of having 51% or more of a certain interest group who wants a certain outcome. Ms. Zagabe-Ndiku stated that Ms. Vernon makes a good point but the other issue at hand is timing because there is a very short window of opportunity to decide if it has to be done or not and it would be unfair to the school and candidates if there was a delay to the process. Ms. Zagabe-Ndiku stated that this is the season where Executive Directors are looking for jobs and we cannot hold Ms. Paluk hostage until later on in the game for her to find a venue and we cannot stop Ms. Paluk from applying elsewhere.
- Dr. Park stated that she agrees with Mr. Royce on this topic and stated that the search as a process is important and has meaning, not just because we committed to doing it and that's why we're doing it but the search itself is incredibly important to a district. Dr. Park explained that to have a position like this one and not do a national search may seem odd. Dr. Park agreed with everyone else that Ms. Paluk is a phenomenal leader but also believes that a national search brings something and is an opportunity for the school district.
- Ms. Blue stated that initially, the approach was to appoint an Interim ED with the purpose would be to do the job that was needed at the time. Ms. Blue stated that having those discussions also speaks to the merit of doing the search. Ms. Blue stated that this would make sure the Board was not playing favoritism at the fact that the Interim ED was also a former chair of the Board.
- Ms. Zagabe-Ndiku then stated that it is important that parents and staff know that their sentiments are being taken into consideration and that we do not dismiss their feelings,



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but we take them into consideration in whatever plans and decisions we make moving forward. Ms. Zagabe-Ndiku made sure to point out that she is not against the search but does sympathize closely with those who feel like they are satisfied with the current IED and if this search had to stop, there would be no opposition on her end and if it does have to continue, her preference would be to go to the other side.

- Ms. Yarnie acknowledged the great work that Ms. Paluk is doing and stated that she has never felt more comfortable than having Ms. Paluk lead Abby Kelly, with her child there during, difficult COVID times, and if the decision was up to her, Ms. Paluk would have a contract already.
- On that same note, Ms. Yarnie explained that in remembering the process they went through last year, she feels that we need to move forward and show them that we led a process, are committed to doing the search, and are moving forward with that. Ms. Yarnie stated that this would allow for everyone to see that a fair, and equitable process was led by the search committee.

Ms. Blue spoke again on the fact that there was not a district administrator role and requested some feedback from the Board. Ms. Yarnie began by asking for clarification on what a district administrator's role is. Ms. Paluk answered and stated that this would be the administrative team so it would be any of the directors that oversee the district such as the: Director of Counseling, Director of Facilities, Director of Finance and Operations, Director of Special Education, Director of English as a Second Language, and the Director of IT.

Ms. Blue stated that there could be two board members as opposed to three and that would allow for the odd number to stay.

Ms. Vernon then stated that she had a few comments.

- Ms. Vernon stated that the advantage of the district administrators being on the committee is that they know the role deeply and they work with the executive director daily and have quite a good sense of what it takes to get the job done effectively. Ms. Vernon stated that for that reason, it's a very good idea to have someone on the committee who has a good understanding of that. At the same time, Ms. Vernon stated that in thinking about the subtracting and replacing that would mean that of the school staff members represented on the board, around the committee there would be two district administrators and three teachers.
- Ms. Vernon stated that there are probably 10 district administrators and a hundred plus teachers, so would that still be considered a representative committee for the school and that it seemed like there was perhaps a little more of a district slant, and would it be best to expand the committee instead of shrinking it and include both a district administrator and perhaps an additional teacher to accommodate.
- Mr. Royce then asked if the three staff members are intended to be one teacher from each building to which Ms. Blue stated that it could be any staff level.
- Ms. Vernon then stated that she was not in disagreement with Ms. Blue's idea about reducing by one board member either and maybe consider adding another parent pair so



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the count would now be three parents, two Board members, two District Administrators, and four teachers bringing the total to eleven. Ms. Blue stated that she would exit her role, which would leave two Board members and would add one District Administrator. Ms. Vernon stated that she would like to see three of the four members as teachers so perhaps a teacher from each school and then a fourth person who could be a teacher .

- Ms. Blue and the committee agreed to two board members, one district administrator, three teachers, one staff, one principal or assistant principal, and three parents.
- Ms. Blue stated that given the fact that a vote was taken at the last board meeting with the makeup of the committee and this makeup is going to look a little different, the vote from the last meeting should be rescinded and a new vote taken.
- Ms. Blue also reminded everyone that the Board also needs to decide on the chair of the committee and talk about the scope of work.

Ms. Blue called for a motion to rescind the vote that was taken at the last Board meeting to form the search committee. Ms. Vernon made the motion. Ms. Yarnie seconded the motion. Ms. Blue performed a roll call and the members voted unanimously.

Ms. Blue called for a motion to form a new search committee, consisting of 11 members. Mr. Royce made the motion. Ms. Vernon seconded the motion. Ms. Blue performed a roll call and the members voted unanimously.

Ms. Blue then opened up the floor for volunteers to chair the committee.

- Mr. Royce made a brief comment and stated that he is more than happy to serve on the said committee but given other commitments that he has, he will be hard-pressed to lead it.
- Dr. Park then stated that she also agreed to serve on the Search Committee as a non-parent but as Mr. Royce stated, she also is going to be hard-pressed to Chair the committee, and has not been on the Board as long and has some anxiety about that, being a relatively new board member and leading an important search with many different stakeholders. Ms. Park stated that she also would be happy to be on the committee but has concerns and questions about playing the role of the chair.

Ms. Blue then suggested the possibility of Mr. Royce and Dr. Park becoming co-chairs.

- Ms. Blue explained the time frame of the search and stated that it is a 10-week process with the search firm doing that initial screening, and then the candidate pool will be submitted to the search committee.
- Ms. Blue stated that the viable candidates and the committee would then do a first-round screening process and then the second round of interviews, and then the final round would come to the Board.
- Dr. Park also stated that she did not want to misrepresent or be asked a question about the Board that she does not know and is cognizant of that being her limitations.



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- Mr. Royce and Dr. Park decided to share the responsibility and become co-chairs as both also have obligations and will sit down to look over the responsibilities to make sure everyone is on the same page.
- Dr. Park also wanted to know if they would be getting administrative support in terms of arranging schedules for everyone on the committee or would fall on their shoulders.
- Ms. Blue stated that they could assist with finding support and help lighten the load of the co-chairs.

Ms. Blue called for a motion to approve both Board of Trustees members, Dr. Jie Park and Patrick Royce, as co-chairs of the ED search committee. Ms. Vernon made the motion. Ms. Yarnie seconded the motion. Ms. Blue performed a roll call and members voted unanimously.

Ms. Blue then spoke on the scope of the ED search committee. Ms. Blue stated that the initial Promise54 proposal has a week-to-week basis on the activities that would be happening.

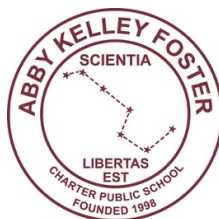
- Ms. Blue stated that the search committee would work and collaborate with the search firm to work on a job description, identify stakeholder groups, develop a Rubric, be available for weekly check-ins with the search firm interview, a pool of candidates, and ultimately select three finalists for the Board to interview.

Ms. Blue called for a motion to approve the scope of the ED search committee. Ms. Yarnie made the motion. Mr. Royce seconded the motion. Ms. Blue performed a roll call and members voted unanimously.

- Ms. Blue made mention of the upcoming committee meetings.
- Ms. Zagabe-Ndiku wanted to know how the committee members would be chosen and if they have to express interest. Ms. Blue stated that the process would be very simple and an email can be sent expressing interest in the committee and what role they would like to take. Ms. Blue stated that there is an ED search committee already established and the emails can be sent there.
- Ms. Blue explained that this engagement will be smaller groups, so different stakeholders across the district, which will be important for the committee members to identify those folks for the search firm to speak with. Ms. Blue also stated that a new web page would need to be created for the search.
- Ms. Yarnie stated that during the last ED search, the chair reviewed the letters that came in and selected based on the criteria in terms of the number of representatives so it was decided that the co-chairs would take on that responsibility.
- Mr. Royce suggested getting the letter out on Friday, September 24, allowing for people to draft a response to the search email. Mr. Royce would then review the responses and make a determination based on the roles that were discussed.

Ms. Blue called for a motion to adjourn the meeting. Mr. Royce made the motion. Ms. Zagabe-Ndiku seconded the motion. Ms. Blue performed a roll call and members voted unanimously.

The meeting was adjourned at 9:00 p.m.



Report to Board of Trustees October 26, 2021

Abby Kelley Foster Charter School

(From current newsletter...)

As we enter the last week in October, we want to acknowledge how hard *everyone* is working to adjust to this school year. We knew the pandemic would have a detrimental effect on our students, and unfortunately, we are seeing this in schools across the country.

Each day, AKFCS staff work with students who are struggling to settle into a school routine. Students are re-learning many skills, most of which were not used or practiced during the last 18 months. Those skills might be as basic as raising hands to speak in class, sharing among peers, building stamina to complete a full day of school, or working on academic topics through the completion of in-class and homework.

Teachers and staff are adjusting as well. I see the teachers and administration working tirelessly to assess students and plan individual strategies to ensure ALL students have the right support they need to succeed in their current grade. Other AKFCS staff work hard to ensure our students have additional needs met--whether through check-ins with Guidance staff, upgraded technology, breakfast/lunch (despite supply issues), and increased opportunities for socialization, movement, and mask breaks.

We know many of our families are also working hard at home to help their students adjust to being back in a routine, and those efforts are not going unnoticed.

Now that we are more than two months into the school year, all of these efforts are starting to show results. Teachers are reporting good academic progress in many areas, students seem happy to be back in school, athletics and after school clubs and activities have high levels of participation, and all of the Social Emotional Learning supports and structures we planned for since last year are starting to yield positive results. The past 18 months have been a challenge,

but *everyone* is giving their best efforts and it shows! We will have much work to do, but we thank you for your continued perseverance.

COVID:

Efforts to contain the spread of COVID continue to be implemented with ongoing cleaning, air purification, mask wearing, and hand washing frequently. We are seeing an increase in other viruses and illnesses, and ask that you please keep your student home if they are exhibiting any symptoms. Our reporting to you continues nightly when we have positive results to share, and as always, our District dashboard is updated weekly on our [website](#).

ALICE Training for Lockdowns:

Wednesday, October 27 is a 1/2 day for all students in grades K-12. Once students are dismissed that afternoon, the entire **AKFCS staff** (teachers, staff, and employees from all departments) will meet at the High School for simulation ALICE training as part of their annual Professional Development series. I share this for your information only.

Social Emotional Learning (SEL) Survey

AKFCS has put a strong focus on supporting our student's educational success and recovery this year by implementing the District wide goal of Social Emotional Learning (SEL). Part of that process is to ask students to participate in a survey on how they are doing with topics such as social awareness, self-awareness, empathy, responsible decision making, and self-management. The survey will help the district measure the cumulative data across the district and work to improve student experiences and needed resources.

Please see the [message](#) from [Dr. Cole](#) sent early last week for more information. We have compiled some [Frequently Asked Questions \(FAQs\)](#) about SEL and the survey and have posted [examples of survey questions](#) on our website for you to view.

Students in grades 3-12 will take the survey in the next week in school, followed by two additional in-school surveys later this year (Winter and again in Spring). Teachers will be assessing students in grades K-2 during these same time periods. The results of these surveys will guide, inform and support our efforts across the District to meet the needs of our students.

Parent Event on Social Emotional Learning

In addition, we invite all parents K-12 who are interested in learning about SEL and how they can support their student as they adjust to this school year, to attend

a session with [Dr. Carrie Cole and Mr. Jim Dunn, on Wednesday, November 3, 2021 at 6:30 p.m. via Zoom.](#) Translations assistance will be made available. Please [contact us](#) if you plan to attend and require translations.

Important Dates

2021-2022 AKFCS Academic Calendar [Updated calendar for '21-22 school year](#)

Wednesday, October 27, 2021

Early Dismissal K-12 &
Board of Trustees Meeting

Thursday, October 28, 2021

Character Virtue Celebration in the Middle School

Friday, October 29, 2021

Book Character Day in the Elementary School
Senior Night at AKF Football Game at Kendrick Field

Wednesday, November 3, 2021

Families are invited to an online workshop presented by Jim Dunn, MS, CMC,CCSP and Dr. Cole which will define what Social Emotional Learning is and how it benefits and relates to a student's executive functioning and academic functioning. (On Zoom: [link is available here](#) & [website.](#))

Please visit the [District Calendar](#) for a full listing of events and programs.

Enrollment Lottery Open for 2022/2023 School Year

Abby Kelley Enrollment is now open! The [Admissions Web page](#) has everything families need to apply; the link to the online application, FAQs and important dates to note for the Enrollment Lottery.

Applications for the Enrollment Lottery are for students who will be in Kindergarten through sixth grade in the 2022-2023 school year. Applications will be accepted through **Monday, January 31, 2022.**

We encourage you to share this information with family, friends, neighbors and other community members who might be interested in applying to AKFCS for future admissions.

The Abby Kelley Foster Educational Foundation

The Abby Kelley Foster Educational Foundation this week awarded \$1,400 in grant funding to Abby Kelley faculty and staff to support activities and needs which were outside the District budget.

The Foundation was able to fund these requests with money raised from the Foundation's annual Golf Tournament held in June 2021 and through donations from friends and families of Abby Kelley.

Please consider [making a donation](#) to the Educational Foundation to support the Foundation's efforts to provide additional resources to faculty and staff, for the benefit of our students.



Social Media Spotlight



(Top Photo)

The Middle School participated in **STEM** Week activities to promote student's interests the areas of **Science**, **Technology**, **Engineering** and **Math**.

(Bottom Photo)

Members of the High School's **Youth Against Homelessness (YAH)** Club put together over 100 treat bags for children and families currently in shelters here in Worcester.



Other information for BOT

The Insurance Claims for the Flood of August 19, 2021 have still not come to Abby Kelley. The Insurance Agent has been in contact with the adjuster.

The IT project continues to move along, although supply chain issues have delayed completion until December 7, 2021 (best estimate).

Despite the increase in the number of withdrawals during the past few months, our current student enrollment is 1,426. The first week of Enrollment Applications had 244 applications. Enrollment is open until January 31, 2022.

The DEI committee met for its regular meeting in October and separately to spend time discussing the wearing of headwear in school. Ultimately, the committee did not recommend a change to the current dress code policy.

I recently met with the newly appointed/elected Faculty Council for the 2021-2022 school year. Topics for discussion included enhanced health insurance options; sick-bank/sick day payout; enhanced on-boarding process; salary scale/salary caps for IAs; and facility concerns especially around cleanliness, leaks, heat, and water accessibility for students.

I also shared my initiatives for the 21-22 school year which included:

- Salary Scale Committee
- Retention/Recruiting and onboarding; staff diversity.
- Math Committee (K - 12) integrating standards and vertical alignment across the schools
- Literacy Committee (K - 12) integrating standards and vertical alignment across the schools
- District (K-12) approach to Guidance and Counseling

This Saturday (weather depending) the High School students are going to complete another AKFCS clean-up on our property as well as organize the ES book collection which was rescued from the ES basement. We anticipate 25-30 students. Ms. Gould (Elementary School) also has several High School students who volunteer for Book Club, Coding and Playground cleanup on Tuesday afternoons.

In addition to the Boston Globe Magazine article on returning to school, Abby Kelley was part of a larger national story written by the Christian Science Monitor in conjunction with Solutions Journalism Network (news outlets around the country including the Seattle Times, Dallas Morning News, and Hechinger Report).

These outlets collaborated on a national story about the challenges schools are facing with reading instruction due to pandemic setback and how educators are attempting to meet those challenges, so students succeed.

Kelly Gould was able to showcase Mackenzie Woll's 2nd grade class for the reporter and photographer. We expect the article to be published in the next few weeks and will share a copy when available.

Respectfully submitted:

Heidi Paluk
Interim Executive Director



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Facilities and Finance Committee Meeting Agenda

Friday, October 22, 2021, 8:00 a.m. DIGITAL MEETING

<https://akfcs-org.zoom.us/j/95907288940?pwd=WEpRWHZVaE9aelpwZjBKOVdHZ2wvQT09>

Meeting ID: 959 0728 8940 **Passcode:** 917163

By phone: +1 929 205 6099 US (New York) **Meeting ID:** 959 0728 8940

- I. Call to Order- Mr. Patrick Royce, Chair
- II. Introductions/Attendance Recorded
- III. Review of the September 17, 2021, Meeting Minutes
 - a. **Motion:** To approve the September 17, 2021, Meeting Minutes
- IV. Audit Presentation- Jennifer A. L'Heureux, John R. Buckley, Bethany S. Faford- AAF CPA
- V. Financial Report- Ms. Alisha Carpino
- VI. Facilities Report- Mr. Mike Grennon (*Subject to Time*)
- VII. IT Update- Mr. Gabriel Beltran (*Subject to Time*)
- VIII. Safety Committee- Mr. Mike Grennon (*Subject to Time*)
- IX. Upcoming Facilities & Finance Committee Meetings
 - a. Friday, November 19, 2021
 - b. Friday, December 17, 2021
- X. Adjournment

APPROVED

10.18.21 1:30 pm
City of Worcester, MA



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Facilities and Finance Committee Meeting Agenda

Friday, September 17, 2021, 8:00 a.m. DIGITAL MEETING

<https://akfcs-org.zoom.us/j/97520453672?pwd=Mj9aOUxWRWtFOTthJQUc2ajRMOUdQZz09>

Meeting ID: 975 2045 3672 **Passcode:** 471240

By phone: +1 929 205 6099 US (New York) **Meeting ID:** 975 2045 3672

APPROVED

9.10.21 3:50 p.m.
City of Worcester, MA

- I. Call to Order- Mr. Patrick Royce, Chair
- II. Attendance Recorded
- III. Review of the August 20, 2021, Meeting Minutes
 - a. **Motion:** To approve the August 20, 2021, Meeting Minutes
- IV. Facilities Update- Mike Grennon/Heidi Paluk
 - a. Flood
 - b. Capital Planning
- V. Audit Update- Alisha Carpino
- VI. Other Topics
- VII. Upcoming Facilities & Finance Committee Meetings
 - a. Friday, October 22, 2021- **Audit Presentation**
 - b. Friday, November 19, 2021
- VIII. Adjournment



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Facilities and Finance Committee Meeting Minutes- DRAFT

Friday, September 17, 2021, 8:00 a.m. DIGITAL MEETING

<https://akfcs-org.zoom.us/j/97520453672?pwd=Mj9aOUxWRWtFOTUc2ajRMOUdQZz09>

Meeting ID: 975 2045 3672 **Passcode:** 471240

By phone: +1 929 205 6099 US (New York) **Meeting ID:** 975 2045 3672

The meeting was called to Order by Patrick Royce, Treasurer at 8:03 a.m. Attendance was recorded as follows:

Board Members: Patrick Royce - Chair, Bibiche Zagabe-Ndiku, Celia J. Blue

AKF Staff: Alisha Carpino, Michael Grennon, Heidi Paluk

Mr. Royce opened the meeting at 8:03 a.m. Mr. Royce asked the Committee to review the Meeting Minutes from the August 20, 2021, meeting. Upon their review, Mr. Royce asked for a motion to approve the minutes from the August 20, 2021 Facilities and Finance Meetings. Ms. Zagabe-Ndiku made the motion, it was seconded by Mr. Royce. The committee unanimously approved the minutes.

Mr. Royce opened the floor for Ms. Paluk and Mr. Grennon to present. Ms. Paluk stated that at the last meeting, which was the morning after the torrential rain which caused the flooding at the elementary school, ServiceMaster was called and has been there for the last month's cleaning. Ms. Paluk stated that the entire basement in the elementary school had to be taken apart due to that flooding. Ms. Paluk stated that a few days later in the Middle School, and the odor was detected in the basement, which confirmed that the BRM space had also received water damage from the flash floods on August 19. Ms. Paluk stated that ServiceMaster has since been cleaning that site as well as the Elementary school, however, there is an ongoing leak that cannot yet be determined the cause. Ms. Paluk stated that ServiceMaster has just been removing the water and that no demolition has been started in BRM/MS as we are still waiting on insurance information/estimate. Ms. Paluk explained that there could be hazardous materials (floor tiles) that will require additional abatement; more information is needed however to make any further determinations.

Ms. Paluk then turned it over to Ms. Carpino and Mr. Grennon for further discussion on the insurance. Mr. Grennon explained that we are in a holding pattern with the adjustor and are waiting on that to begin the work and assess the situation in both ES and MS.

Mr. Royce inquired about the function of the adjuster and wanted to know if waiting on them determined when and what work could be done to which Mr. Grennon stated "Yes."



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Facilities and Finance Committee Meeting Minutes- DRAFT

Friday, September 17, 2021, 8:00 a.m. DIGITAL MEETING

<https://akfcs-org.zoom.us/j/97520453672?pwd=Mj9aOUxWRWtFOThJQUc2ajRMOUdQZz09>

Meeting ID: 975 2045 3672 **Passcode:** 471240

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Mr. Royce then inquired about the water that was continuing to come in from BRM and wanted to know if that was the result of all the rain and the stream. Mr. Grennon stated that we will not really know until the full extent of the damage is assessed.

Ms. Carpino explained that the insurance company has a concern about two policies with the same address (#10 New Bond Street), but that the address problem has been corrected. Ms. Carpino stated that she would be speaking to the adjuster in order to straighten everything out for future claims. Ms. Carpino stated that she was waiting to see if the damage at the middle school would be covered or if there would be any out-of-pocket expenses.

Ms. Zagabe Ndiku inquired about the address issue and wanted to know if the address being the same would have an impact on what building/s are covered. Ms. Carpino stated that the change in the policies would show 10 New Bond (Elementary) and 10 New Bond (Middle) as both buildings have their own insurance policy although they have the same address. Ms. Carpino stated that there are three flood policies, one for each school.

Ms. Zagabe Ndiku then inquired about whether the areas that might have hazardous materials are out of use? Ms. Paluk stated that there was not another place for students to eat besides the cafeteria and while we wait for more information, they are still using that space. Eventually, when work begins, we will need a plan so students can eat in the classroom as it would be very unlikely that students would have access to that space while the work was being done. Ms. Paluk stated that this work would most likely mean the downstairs will be offline for a period of time.

Ms. Paluk stated that a conversation has not been had recently about the usefulness of the Middle School cafeteria. Ms. Paluk stated that this is not set up to be a fully functioning cafeteria as it does not allow for food to be cooked there. Ms. Paluk stated that for both the Middle and Elementary schools, prepared meals have to be brought in daily and heated; which is a costly solution, and the food choices are not popular among the older students (grades 6-7). Ms. Paluk stated that we may want to look at renovating the cafeteria if that is possible while undergoing these insurance repairs.

Ms. Carpino stated that she would run the numbers and costs estimates on a project such as this but she feels that there would be a cost-saving given the purchasing of the prepared meals and the waste. We might have to hire a cook in addition to physical improvements. Ms. Carpino stated that Abby Kelley

Abby Kelley Foster Charter Public School does not discriminate on the basis of race, color, sex, gender identity, religion, national origin, sexual orientation, disability, or homelessness and all students have equal access to the general education program and the full range of any occupational/vocational education programs offered by the district.



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Facilities and Finance Committee Meeting Minutes- DRAFT

Friday, September 17, 2021, 8:00 a.m. DIGITAL MEETING

<https://akfcs-org.zoom.us/j/97520453672?pwd=Mj9aOUxWRWtFOThJQUUc2ajRMOUdQZz09>

Meeting ID: 975 2045 3672 **Passcode:** 471240

By phone: +1 929 205 6099 US (New York) **Meeting ID:** 975 2045 3672

receives a Federal allocation for food but is only for the High School and cannot be allocated for the Elementary School or Middle School because there is no kitchen to cook it in.

Ms. Zagabe Ndiku inquired about whether the work in the kitchen and also the work in the cafeteria can be done at the same time. Ms. Paluk stated that we need more information before we can make a recommendation. For example, if this is something that will take nine months, then it is obviously not feasible but if this is something that can be done in two months, then it should be considered.

Mr. Royce inquired about a proposal timeline and Ms. Paluk stated that some of this is based on what the insurance says/decides. Ms. Paluk stated that if the insurance will cover certain things, then we could go above and beyond it. Ms. Paluk stated that she is worried that there may be some out-of-pocket expenses even for the insurance claim. Mr. Royce then asked Ms. Carpino what the insurance policy limit was for each building. It is \$500,000 per building with a \$50,000 deductible.

Ms. Blue inquired as to why Ms. Paluk was concerned about the insurance not covering certain things. Ms. Paluk stated that the adjuster mentioned to Mr. Grennon that there was a \$10,000 limit on hazardous material; something we need clarification on as to what is considered hazardous material. Ms. Paluk stated that until we learn what they will cover, there is a slight worry. Mr. Royce inquired about what the running total with ServiceMaster was at the moment and Ms. Paluk stated that we do not have a running total but that they have been here every day since the storm, which is obviously going to be expensive.

Ms. Paluk stated that in addition to the Elementary School and Middle School, there was quite a bit of damage to the fields because of the storms; there were close to four to five feet of water on the field. Ms. Paluk stated that this lifted the turf and separated seams. Talks were already in place to update the field as it is old. Ms. Paluk stated that the turf has a 10 year life cycle; we are on the 14th year. Since it encapsulates a brownfield, we need to ensure it stays in good condition.

Mr. Royce questioned whether there was an easier way to look at the various projects that are being performed or need to be done along with the cost or other important things such as a Gannt chart. Ms. Paluk stated that this is something we can complete once we get some more concrete information.

Ms. Carpino provided an audit update. Ms. Carpino stated that we are in the last phase of the audit and most documents/access has been given to the auditor so they can begin their audit. Ms. Carpino explained that the presentation for the audit is on October 22, 2021. Ms. Zagabe Ndiku inquired about



Abby Kelley Foster Charter Public School

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whether any of the current expenses such as the floods are going to be included and Ms. Carpino stated that it would not as those items would be included in next year's financial report. The audit covers July 2020 to June 30, 2021.

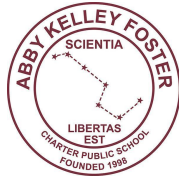
Ms. Carpino stated that once August financials are done, she would be sending them to the Board.

Ms. Zagabe Ndiku stated that we have always been aware of the age and materials within the buildings because of work done before; the insurance should be aware of that. Ms. Zagabe Ndiku stated that moving forward, we should consider adjusting our policies to make sure they reflect the materials within our buildings; If the insurance policies are increased, then we should be covered properly.

Ms. Blue stated that those were good points that should be looked at and assessed by Ms. Carpino. Ms. Carpino stated that she was informed that these two claims should not increase our premium.

Mr. Royce excused himself from the meeting at 8:30 a.m. Ms. Blue then went over the upcoming meeting dates and asked if anyone else had questions or comments. Ms. Paluk took the moment to inform everyone that she has hired a new director of IT who will start on September 27, 2021. Ms. Paluk stated that he is coming from a strong IT background and will hopefully be an asset.

Ms. Blue called for a motion to adjourn the meeting. Ms. Zagabe Ndiku made the motion and Ms. Blue seconded the motion. The meeting was adjourned at 8:36 a.m.



October 22, 2021

Notes to Draft Financial Statements dated September 30, 2021:

Attached are unaudited financial statements for the 3-month period ending September 30, 2021.

Following are explanations of various budget items and variances:

- **Revenue from State Sources-** The first quarter actual for our tuition and transportation payments is \$170,528 higher than the budgeted amount. This is due to not knowing the full impact the student opportunity funds would have on the FY22 tuition. A notification was released after the budget was approved saying that these numbers would be higher than expected.
- **In District Transportation-** Costs related to this are far below the budget at this point in the fiscal year. This is due to the financials showing three months of budgeted expense and transportation being utilized for a month and a half. This will even out as the year proceeds.
- **Federal Grant Funding-** You can also see that the actual here is above the budgeted number. This is due to receiving extra grant funding than anticipated.
- **E-rate-** I also wanted to note that yesterday I received the letter letting me know we were approved for \$190,513 in E-Rate funds for the ongoing IT project. This revenue is not reflected on the budget and I continue to work to obtain E-Rate funds for computers for our teachers and students.
- **Staffing Costs-** The first quarter salary costs are significantly off from the budget and this is due to timing. With the way the budget and financials are set up for FY22, this will be looked at from a departmental perspective aspect in the coming weeks and should even out as the school year proceeds. As of right now, we have very few open positions and Mariana is doing a wonderful job of filling any open spots.
- **Benefits and Other Fixed Charges -** For FY22 we decided to stay with BCBS. This was budgeted at a 5%-9% increase based on information received from HRK. We ended up being able to renew at a 3% increase and this will give us significant savings to what we projected the cost to be. The 403B match was kept and we have continued to utilize a private PMFL for staff leave.
- **Financing-** The FY22 Debt Service Coverage Ratio is 1.92:1, compared to a required ratio of 1.15:1.

Abby Kelley Foster Charter Public School
Statement of Activities - Unaudited
July 2021 - September 2021

	Actual	Budgeted		Budgeted	
	July 1, 2021- Sept 30, 2021	July 1, 2021- Sept 30, 2021	YTD Budget Variance as of Sept 30, 2021	Total Fiscal Year 2022	YTD Budget Variance Percentage
Operating Revenues:					
Revenue from State Sources	5,686,359.00	5,515,830.42	170,528.58	22,063,321.68	3%
State Grants	12,500.01	-	12,500.01	-	
Revenue from Federal Sources	719,407.05	647,984.49	71,422.56	2,591,937.96	11%
CoVID Funding	-	-	-	-	
Meal Program Revenues	114,126.70	162,500.01	(48,373.31)	650,000.04	-30%
AKFCS Educational Foundation Funding	-	5,000.01	(5,000.01)	20,000.04	-100%
E-Rate Reimbursement	-	7,500.00	(7,500.00)	30,000.00	-100%
Other Revenues	24,697.64	33,750.03	(9,052.39)	135,000.12	-27%
Total Revenue	6,557,090.40	6,372,564.96	184,525.44	25,490,258.84	1%
Operating Expenses:					
Administration:					
Salaries- Leadership & Administration	318,574.81	222,332.91	96,241.90	889,331.64	43%
Contracted Services- District	31,661.06	55,440.00	(23,778.94)	221,760.00	-43%
Contracted Services- Legal	5,663.66	18,750.00	(13,086.34)	75,000.00	-70%
Information Management & Technology	181,404.85	36,000.01	145,404.84	144,000.04	404%
Recruitment & Advertising	7,693.58	5,625.01	2,068.57	22,500.04	37%
Other Administrative Expenses	99,407.98	141,754.69	(42,346.71)	567,018.76	-30%
Depreciation	3,037.50	21,547.05	(18,509.55)	86,188.20	-86%
Total Administration	647,443.44	501,449.67	145,993.77	2,005,798.68	7%
Instructional Services:					
Salaries- Instructional	1,742,032.23	2,924,517.72	(1,182,485.49)	11,698,070.88	-40%
Contracted Services- Instructional	4,875.00	50,025.00	(45,150.00)	200,100.00	-90%
Professional Development	6,329.00	35,175.03	(28,846.03)	140,700.12	-82%
Supplies & Materials	179,943.77	67,577.00	112,366.77	270,308.00	166%
International Baccalaureate Program	20,252.49	12,356.67	7,895.82	49,426.68	64%
Depreciation	31,014.12	41,442.00	(10,427.88)	165,768.00	-25%
Total Instructional Services	1,984,446.61	3,131,093.42	(1,146,646.81)	12,524,373.68	-9%
Pupil Services-Other					
Salaries- Other Student Services	68,528.65	171,893.04	(103,364.39)	687,572.16	-60%
Student Transportation	138,320.00	339,148.05	(200,828.05)	1,356,592.20	-59%
Food Services	94,686.64	115,902.06	(21,215.42)	463,608.24	-18%
Nursing Supplies	-	1,500.03	(1,500.03)	6,000.12	-100%
Athletic Programs	17,691.97	50,746.65	(33,054.68)	202,986.60	-65%
Translations	78.52	7,500.00	(7,421.48)	30,000.00	-99%
Other Student Services	6,566.10	181,787.49	(175,221.39)	727,149.96	-96%
Total Pupil Services	325,871.88	868,477.32	(542,605.44)	3,473,909.28	-16%
Operation and Maintenance of Plant:					
Salaries	80,750.82	101,923.74	(21,172.92)	407,694.96	-21%
Contracted Cleaning Costs	63,411.99	-	63,411.99	-	
Maintenance of Buildings, Grounds & Equipment	154,851.35	183,945.99	(29,094.64)	735,783.96	-16%
Environmental Costs	-	-	-	-	
Utilities	170,545.65	217,508.49	(46,962.84)	870,033.96	-22%
Depreciation	351,208.98	363,193.11	(11,984.13)	1,452,772.44	-3%
Total Operation & Maintenance of Plant	820,768.79	866,571.33	(45,802.54)	3,466,285.32	-1%
Benefits and Other Fixed Charges					
Retirement & Fringe Benefits	542,166.03	725,378.82	(183,212.79)	2,901,515.28	-25%
Rental/Lease of Buildings, Grounds & Equipment	20,339.37	21,000.00	(660.63)	84,000.00	-3%
Insurance (non-employee)	36,500.05	38,560.21	(2,060.16)	154,240.83	-5%
Total Benefits and Other Fixed Charges	599,005.45	784,939.03	(185,933.58)	3,139,756.11	-6%
Total Operating Expenses	4,377,536.17	6,152,530.77	(1,774,994.60)	24,610,123.07	-7%
Non-Operating Expenses:					
COVID Related Costs	-	-	-	-	
Interest Expense- Long Term Debt	119,217.89	171,679.89	(52,462.00)	686,719.56	-31%
MDFA Guaranty Fee/Letter of Credit Fee	-	750.00	(750.00)	3,000.00	-100%
Total Non-Operating Expenses	119,217.89	172,429.89	(53,212.00)	689,719.56	-8%
Non-Operating Revenue:					
Interest Income	857.46	750.00	107.46	3,000.00	14%
Total Non-Operating Revenue	857.46	750.00	107.46	3,000.00	4%
Total Expenses	4,496,754.06	6,324,960.66	(1,828,206.60)	25,299,842.63	-7%
Change in Net Position	2,061,193.80	48,354.30	2,012,839.50	193,417.21	1041%

Abby Kelley Foster Charter Public School
Statement of Cash Flows (unaudited)
July 1, 2021 thru June 30, 2022

OPERATING ACTIVITIES

Change in Net Position	2,061,193.80
Adjustments to reconcile Net Income to net cash provided by Operations:	
Accounts Receivable	(412,826.48)
Prepaid Expenses	27,961.87
Accounts Payable	118,626.93
Fundraising Liabilities	6,257.01
Accrued Payroll Related Liabilities	(1,134,374.53)
Accrued Interest and Bond Costs	1,171,441.24
Accrued Environmental Expenses	(13,620.71)
Other Accrued Expenses	(606.75)
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	(237,141.42)
Net cash provided by operating activities	1,824,052.38

INVESTING ACTIVITIES

Building Improvements	294,992.01
Computers & Peripherals	16,809.66
Construction in Progress	(27,500.00)
FF&E	68,524.02
Land Improvements	2,467.92
Textbooks & Other Instructional	2,466.99
Certificate of Deposit- Middlesex Savings Bank	0.00
Net cash provided by investing activities	357,760.60

FINANCING ACTIVITIES

Principal Payments for Bond Payable	(1,556,524.01)
Amortization of Bond Costs	0.00
Net cash provided by financing activities	(1,556,524.01)

Net cash increase (decrease) for period (7/1/2020-6/30/2021)	625,288.97
Cash Balance @ Beginning of Period (7/1/2021)- unrestricted	8,941,531.15
Cash Balance @ End of Period (9/30/2021)- unrestricted	9,566,820.12

Abby Kelley Foster Charter Public School
Middlesex Savings Bank
Covenant Compliance Certificate
For the Period Ending June 30, 2021 (unaudited)

Debt Service Coverage Ratio: Tested Semi-Annually

CASH FLOW AVAILABLE FOR DEBT SERVICE:

Change in Net Position	\$ 2,061,194
<i>Plus:</i>	
Depreciation	\$ 385,261
Amortization	\$ -
Interest Expense	\$ 119,218
<i>Minus/Plus:</i>	
Unrealized Gains/(Losses) on Investments	
Extraordinary Gains/(Losses)	
Net Operating Cash Flow	<u>\$ 2,565,672</u>

DEBT SERVICE:

Interest Expense	\$ 119,218
Current Maturities of Long Term Debt (ytd)	<u>\$ 1,220,553</u>
Total Debt Service	<u>\$ 1,339,771</u>
 Required Ratio	 1.15
Actual Ratio (unaudited YTD)	1.92
Compliance	yes

Abby Kelley Foster Charter Public School
Statement of Net Position
As of September 30, 2021

	Total			
	As of Sep 30, 2021	As of Sep 30, 2020 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts	9,566,820.12	4,823,389.91	4,743,430.21	98.34%
Accounts Receivable	7,066.66	61,461.05	-54,394.39	-88.50%
Other Current Assets	646,383.82	653,334.74	-6,950.92	-1.06%
Total Current Assets	\$ 10,220,270.60	\$ 5,538,185.70	\$ 4,682,084.90	84.54%
Fixed Assets	36,789,384.12	38,140,684.93	-1,351,300.81	-3.54%
Other Assets	0.00	3,147,118.40	-3,147,118.40	-100.00%
TOTAL ASSETS	\$ 47,009,654.72	\$ 46,825,989.03	\$ 183,665.69	0.39%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	263,674.20	261,083.06	2,591.14	0.99%
Credit Cards	15,720.98	240.00	15,480.98	6450.41%
Other Current Liabilities	2,108,352.77	2,201,139.11	-92,786.34	-4.22%
Total Current Liabilities	\$ 2,387,747.95	\$ 2,462,462.17	-\$ 74,714.22	-3.03%
Long-Term Liabilities	18,988,622.21	20,256,954.45	-1,268,332.24	-6.26%
Total Liabilities	\$ 21,376,370.16	\$ 22,719,416.62	-\$ 1,343,046.46	-5.91%
Equity	25,633,284.56	24,106,572.41	1,526,712.15	6.33%
TOTAL LIABILITIES AND EQUITY	\$ 47,009,654.72	\$ 46,825,989.03	\$ 183,665.69	0.39%

Abby Kelley Foster Charter Public School
Transaction List by Vendor
July - September, 2021

Date	Vendor	Amount
07/01/2021	Middlesex Savings Bank	71,390.82
07/01/2021	Middlesex Savings Bank	96,709.40
07/01/2021	Blue Cross Blue Shield of MA	-5,676.82
07/01/2021	Blue Cross Blue Shield of MA	-6,605.80
07/01/2021	Blue Cross Blue Shield of MA	-12,283.48
07/01/2021	Blue Cross Blue Shield of MA	-139,839.39
07/01/2021	Atlantic Charter Insurance Company	5,419.00
07/01/2021	Cogent	3,264.00
07/01/2021	SHI International	3,679.08
07/01/2021	Wells Fargo Financial Leasing	2,023.10
07/01/2021	Therapy Shoppe	57.79
07/01/2021	Really Good Stuff, Inc	59.98
07/01/2021	Frontline Technologies Group LLC	2,352.61
07/01/2021	Gopher	244.53
07/01/2021	Play Therapy Supply	109.85
07/01/2021	MSAA (Mass School Administrators' Assoc	2,700.00
07/01/2021	Guertin Graphics, Inc.	246.00
07/02/2021	AAFCPAs, Inc	15,600.00
07/02/2021	The Library Store, Inc.	27.29
07/02/2021	Lab-Aids®, Inc.	261.02
07/02/2021	Music & Arts	130.71
07/02/2021	Music & Arts	895.65
07/02/2021	Music & Arts	151.82
07/02/2021	Learning Headphones	136.50
07/02/2021	Music & Arts	1,210.00
07/02/2021	Blue Cross Blue Shield of MA	-1,292.10
07/02/2021	TASC- FlexSystem	-9,250.00
07/03/2021	Music & Arts	553.84
07/03/2021	Staples	153.72
07/03/2021	Staples	37.35
07/03/2021	Staples	1,755.10
07/03/2021	Cambridge U. Press	1,154.46
07/04/2021	Quadient Financial USA, Inc	1,000.00
07/05/2021	Music & Arts	1,705.01
07/06/2021	HIP High Interest Publishing	230.89
07/06/2021	Flinn Scientific Inc	24.64
07/06/2021	Lakeshore Learning Materials	15.48
07/06/2021	Read Naturally	580.00
07/06/2021	WB Mason	19.75
07/06/2021	Fire Equipment Inc.	480.00

07/06/2021	TASC- FlexSystem	-3,242.02
07/06/2021	ADP Payroll Expense Payments	-9.45
07/07/2021	Citizens Bank	7,839.30
07/07/2021	Hanover Insurance Co.	487.40
07/07/2021	Sherwin Williams Sturbridge	149.75
07/07/2021	Really Good Stuff, Inc	107.97
07/07/2021	School Specialty	7.44
07/07/2021	Lakeshore Learning Materials	344.93
07/07/2021	Lakeshore Learning Materials	137.93
07/07/2021	Lakeshore Learning Materials	31.98
07/07/2021	Lakeshore Learning Materials	925.43
07/07/2021	Blick Art Materials	802.79
07/07/2021	Blick Art Materials	446.61
07/07/2021	School Specialty	560.02
07/07/2021	Fire Equipment Inc.	300.00
07/07/2021	HR Knowledge Inc.	-4,713.19
07/07/2021	US Able Life	-5,402.25
07/08/2021	Earthlink Business/Windstream	489.16
07/08/2021	Wilson Language Training Corp	790.56
07/08/2021	Wilson Language Training Corp	946.30
07/08/2021	Storesmart.com	175.30
07/08/2021	Music & Arts	47.40
07/08/2021	Boston Globe	1.00
07/09/2021	National Grid 69923-82006	9,079.01
07/09/2021	National Grid 38928-53023	5,101.70
07/09/2021	Eversource (formally Nstar-2845- HS)	358.56
07/09/2021	Lowe's	121.48
07/09/2021	City Of Worcester Water/Sewer	14.50
07/09/2021	City Of Worcester Water/Sewer	827.40
07/09/2021	City Of Worcester Water/Sewer	2,009.40
07/09/2021	School Specialty	625.14
07/09/2021	Blick Art Materials	2,581.55
07/09/2021	Intuit	434.18
07/09/2021	Amazon	9.49
07/09/2021	Amazon	179.99
07/09/2021	Right Networks	76.29
07/09/2021	Colonial Athletic League	400.00
07/10/2021	School Specialty	248.68
07/10/2021	Staples	855.40
07/10/2021	Staples	4.98
07/10/2021	Amazon	663.54
07/10/2021	Amazon	397.67
07/11/2021	T Mobile	293.34
07/12/2021	Lowe's	180.45
07/12/2021	Learning A-Z	2,938.56

07/12/2021	Amazon	96.42
07/12/2021	Amazon	12.99
07/12/2021	Amazon	89.57
07/12/2021	Amazon	11.25
07/12/2021	Amazon	190.00
07/12/2021	Amazon	33.10
07/12/2021	Amazon	1,307.89
07/12/2021	Amazon	279.90
07/12/2021	Amazon	335.86
07/12/2021	Amazon	23.09
07/12/2021	Amazon	13.82
07/12/2021	Amazon	1,765.45
07/12/2021	Amazon	1,115.53
07/13/2021	Lowe's	117.26
07/13/2021	Liberty Mutual Insurance	15,468.40
07/13/2021	Music & Arts	230.00
07/13/2021	Eversource (formerly NStar- 1638- MS)	185.83
07/13/2021	Eversource (formally NSTAR- 1639- Elem)	47.83
07/13/2021	Scholastic Inc.	346.12
07/14/2021	PSNI	970.62
07/14/2021	Sherwin Williams Sturbridge	213.58
07/14/2021	NASSP	385.00
07/14/2021	NASSP	95.00
07/14/2021	Scholastic Inc.	112.07
07/15/2021	Cherry Road Technologies	3,081.95
07/15/2021	National Grid-6 New Bond	30,102.82
07/15/2021	Ashdown Technologies	6.50
07/15/2021	Music & Arts	18.00
07/16/2021	Langelier, Chelsea	716.20
07/16/2021	Center for Responsive Schools	829.00
07/16/2021	USABLE Life	-9,164.52
07/16/2021	Amazon	149.94
07/17/2021	Verizon	113.88
07/17/2021	Staples	14.24
07/17/2021	Staples	146.01
07/18/2021	T-Mobile	5,300.00
07/19/2021	Follett School Solutions, Inc.	744.83
07/19/2021	Naviance	1,899.00
07/19/2021	School Specialty	449.88
07/19/2021	TASC- FlexSystem	-3,247.73
07/19/2021	Amazon	5.99
07/19/2021	Telegram & Gazette	5.99
07/19/2021	CHICAGO DISTRIBUTION CENTER	29.10
07/20/2021	French River Ed. System	2,994.90
07/20/2021	Nationwide Trust Company, FSB	-25,584.29

07/21/2021	Lowe's	145.30
07/21/2021	Lakeshore Learning Materials	1,245.86
07/21/2021	HR Knowledge Inc.	-2,711.30
07/22/2021	Lowe's	143.96
07/22/2021	B.E. Publishing	3,597.50
07/22/2021	Walmart	67.96
07/22/2021	Oriental Trading	211.11
07/22/2021	Home Depot	86.83
07/22/2021	Netflix	13.99
07/23/2021	Explore Learning Gizmos- 1	2,446.25
07/23/2021	Peterson Oil	30.00
07/23/2021	Peterson Oil	8.20
07/23/2021	Amazon	109.96
07/23/2021	Amazon	32.60
07/23/2021	Intuit	37.19
07/23/2021	Intuit	79.69
07/23/2021	Office Depot Acct31A	351.20
07/23/2021	Syco Fidget Store	254.74
07/26/2021	Follett School Solutions, Inc.	4,198.25
07/27/2021	SHI International	15,842.86
07/27/2021	Sherwin Williams Sturbridge	494.95
07/27/2021	Next Gen Supply Group	1,131.00
07/28/2021	Crystal Rock	172.34
07/28/2021	Sherwin Williams Sturbridge	249.11
07/28/2021	E.A.I.	385.75
07/28/2021	MIAA	2,110.00
07/28/2021	Follett School Solutions, Inc.	2,301.52
07/28/2021	Peterson Oil	25.00
07/28/2021	Boykin, Allyssa	112.00
07/28/2021	Next Gen Supply Group	394.90
07/28/2021	ClearBags	186.98
07/28/2021	Didonna, Amy	4,000.00
07/29/2021	Lowe's	303.66
07/29/2021	Ransford Pest Control	118.00
07/29/2021	Ransford Pest Control	118.00
07/29/2021	Ransford Pest Control	118.00
07/29/2021	Wells Fargo Financial Leasing	2,225.41
07/29/2021	Wells Fargo Financial Leasing	4,315.00
07/29/2021	turnitin.com	2,983.00
07/29/2021	EDS Mechanical Inc	7,137.21
07/30/2021	Institute for Multi-Sensory Education	179.87
07/30/2021	Procurement Express	616.80
07/30/2021	Amazon	96.99
07/30/2021	Amazon	122.50
07/30/2021	First Book	442.27

07/31/2021	Staples	23.94
07/31/2021	Staples	364.60
07/31/2021	Facilities Management & Maintenance, Inc.	21,137.33
07/31/2021	OHI Engineering, Inc	2,490.32
07/31/2021	Middlesex Savings Bank	-56.31
08/01/2021	Middlesex Savings Bank	96,709.40
08/01/2021	Middlesex Savings Bank	71,390.82
08/01/2021	Cogent	3,264.00
08/01/2021	Worcester Chamber of Commerce	395.00
08/02/2021	Blue Cross Blue Shield of MA	-140,250.68
08/02/2021	Blue Cross Blue Shield of MA	-12,549.01
08/02/2021	Blue Cross Blue Shield of MA	-8,626.42
08/02/2021	Blue Cross Blue Shield of MA	-6,605.80
08/02/2021	Sherwin Williams Sturbridge	334.08
08/02/2021	Quadient Leasing USA Inc	1,325.07
08/02/2021	Stan Kaitbenski Inc.	5,000.00
08/02/2021	Music & Arts	425.00
08/02/2021	Social Thinking	81.45
08/02/2021	EDS Mechanical Inc	472.50
08/02/2021	TASC- FlexSystem	-3,258.86
08/03/2021	Cherry Road Technologies	3,110.33
08/03/2021	Atlantic Charter Insurance Company	5,484.00
08/03/2021	Quadient Financial USA, Inc	39.00
08/03/2021	Nationwide Trust Company, FSB	-24,002.18
08/03/2021	TASC- FlexSystem	-9,250.00
08/03/2021	Blue Cross Blue Shield of MA	-1,326.32
08/04/2021	Massachusetts Charter Public School Assoc	42,939.00
08/04/2021	Sherwin Williams Sturbridge	219.02
08/04/2021	Stan Kaitbenski Inc.	18,200.00
08/04/2021	Gopher	3,164.79
08/04/2021	Blick Art Materials	122.71
08/04/2021	Polar Electro Inc.	2,804.82
08/04/2021	Encore Data Products, Inc.	12.99
08/04/2021	HR Knowledge Inc.	-3,820.80
08/05/2021	PaySchools	2,204.00
08/05/2021	Navigate360, LLC	4,841.00
08/05/2021	USABLE Life	-5,402.25
08/05/2021	Next Gen Supply Group	394.90
08/06/2021	City Of Worcester Water/Sewer	607.50
08/06/2021	City Of Worcester Water/Sewer	14.50
08/06/2021	City Of Worcester Water/Sewer	712.00
08/06/2021	XPOLogistics	123.25
08/06/2021	City Of Worcester Water/Sewer	364.92
08/06/2021	Blick Art Materials	129.38
08/06/2021	Follett School Solutions, Inc.	38.67

08/06/2021	Nasco	351.58
08/06/2021	Worcester Red Sox	1,170.00
08/07/2021	Citizens Bank	10,985.07
08/07/2021	Staples	309.90
08/07/2021	Staples	16.99
08/07/2021	Staples	115.50
08/07/2021	Staples	194.38
08/07/2021	Staples	636.38
08/07/2021	Staples	236.94
08/07/2021	Staples	148.23
08/07/2021	Staples	106.26
08/07/2021	Staples	495.74
08/07/2021	Staples	1,924.54
08/07/2021	Staples	245.94
08/07/2021	Staples	158.33
08/07/2021	Staples	6.74
08/07/2021	Staples	187.98
08/07/2021	Staples	2,167.01
08/07/2021	Staples	99.98
08/07/2021	Staples	251.82
08/07/2021	Staples	85.74
08/07/2021	Staples	39.98
08/07/2021	Hanover Insurance Co.	487.40
08/08/2021	Earthlink Business/Windstream	488.75
08/09/2021	National Grid 38928-53023	4,682.74
08/09/2021	National Grid 69923-82006	8,320.30
08/09/2021	Lowe's	744.41
08/09/2021	Mirick O'Connell Attorneys at Law	210.00
08/09/2021	Flaghouse	45.82
08/09/2021	Eversource (formally Nstar-2845- HS)	314.68
08/09/2021	School Specialty	52.37
08/09/2021	SHI International	27,200.00
08/09/2021	Johnson Controls	345.80
08/09/2021	Intuit	392.74
08/09/2021	Right Networks	76.29
08/09/2021	Scholastic Inc.	549.45
08/09/2021	Scholastic Inc.	659.34
08/10/2021	DoorDash, Inc.	205.00
08/10/2021	Lowe's	169.12
08/10/2021	Centimark Corporation	7,260.00
08/10/2021	Worthington Direct	14,818.95
08/10/2021	M.T.R.S.	-124,501.19
08/11/2021	Lowe's	461.19
08/11/2021	T Mobile	394.66
08/11/2021	Eversource (formally NSTAR-1639-Elem)	46.00

08/11/2021	Eversource (formerly NStar- 1638- MS)	204.10
08/11/2021	SHI International	9,518.77
08/12/2021	Liberty Mutual Insurance	7,734.20
08/12/2021	Blick Art Materials	129.38
08/12/2021	SHI International	66,117.00
08/12/2021	Peterson Oil	60.70
08/13/2021	Varitronics, LLC	1,317.81
08/13/2021	National Grid-6 New Bond	27,309.71
08/13/2021	Teacher Direct	532.32
08/13/2021	Blick Art Materials	97.99
08/13/2021	Amazon	25.98
08/13/2021	Telegram & Gazette	5.99
08/14/2021	Staples	599.94
08/15/2021	Ashdown Technologies	6.50
08/16/2021	J.W.Pepper	197.00
08/16/2021	Curriculum Associates	3,439.64
08/16/2021	Heggerty	79.98
08/16/2021	SHI International	1,017.73
08/16/2021	HR Knowledge Inc.	-2,732.76
08/16/2021	TASC- FlexSystem	-3,181.94
08/16/2021	Follett School Solutions, Inc.	24.02
08/16/2021	Really Good Stuff, Inc	38.99
08/16/2021	Amazon	691.34
08/16/2021	Dunkin Donuts	1,045.00
08/16/2021	ADP	-6,474.99
08/17/2021	SHI International	9,300.00
08/17/2021	ACP Direct	677.34
08/17/2021	Generation Genius, Inc	95.00
08/17/2021	Lowe's	714.86
08/17/2021	Nationwide Trust Company, FSB	-23,703.53
08/17/2021	Home Outlet	170.00
08/17/2021	Amazon	39.94
08/17/2021	Amazon	369.00
08/17/2021	Verizon	113.88
08/17/2021	Amazon	203.88
08/18/2021	ManageBac Inc.	756.02
08/18/2021	Love Your Labels	200.00
08/18/2021	Christo's Pizza	1,750.00
08/18/2021	Ransford Pest Control	118.00
08/18/2021	Ransford Pest Control	118.00
08/18/2021	Ransford Pest Control	118.00
08/18/2021	T-Mobile	5,300.00
08/18/2021	GateHouse New England	1,160.25
08/18/2021	G-Force Parking Lot Striping	4,750.00
08/18/2021	G-Force Parking Lot Striping	1,813.50

08/18/2021	Lowe's	83.20
08/18/2021	U-Haul-Worcester	436.21
08/18/2021	Teacher Created Resources	32.97
08/18/2021	Amazon	47.78
08/18/2021	Wicked Wing Company	108.00
08/19/2021	Learn Well	289.29
08/19/2021	Morse Bros LLC	785.00
08/19/2021	Morse Bros LLC	975.00
08/19/2021	Morse Bros LLC	1,253.00
08/19/2021	New England Ice Cream	213.96
08/19/2021	Gordon Foodservice	111.25
08/19/2021	Maid-Rite Specialty Foods, LLC	385.68
08/19/2021	Amazon	271.96
08/20/2021	Kognity Learning Platform USA, Inc	1,280.00
08/20/2021	Lakeshore Learning Materials	97.73
08/20/2021	Lowe's	165.34
08/21/2021	Staples	187.75
08/21/2021	Home Depot	17.16
08/21/2021	Restaurant Depot	102.30
08/21/2021	Staples	30.39
08/21/2021	Staples	130.98
08/21/2021	Staples	16.00
08/21/2021	Staples	87.54
08/21/2021	Staples	87.00
08/21/2021	Staples	142.80
08/23/2021	IXL Learning	4,400.00
08/24/2021	Atlantic Charter Insurance Company	2,518.00
08/24/2021	Pisano, Kali	60.11
08/24/2021	Preferred Meal Systems, Inc.	5,774.47
08/24/2021	Preferred Meal Systems, Inc.	3,629.12
08/24/2021	Duva Distributors	229.04
08/24/2021	Thurston Foods, Inc.	4,124.97
08/24/2021	Thurston Foods, Inc.	648.40
08/24/2021	Johnson Controls	5,027.00
08/24/2021	US Able Life	-10,005.28
08/24/2021	Home Depot	144.18
08/24/2021	Peterson Oil	20.28
08/24/2021	Amazon	12.00
08/24/2021	Netflix	13.99
08/25/2021	Crystal Rock	172.34
08/25/2021	Next Gen Supply Group	1,256.60
08/25/2021	Blick Art Materials	180.15
08/25/2021	Lowe's	110.36
08/25/2021	Home Depot	15.13
08/25/2021	BJ wholesale	649.00

08/25/2021	Intuit	37.19
08/25/2021	Intuit	79.69
08/25/2021	Amazon	3,162.75
08/25/2021	Graybar	194.88
08/26/2021	New England Ice Cream	521.29
08/26/2021	Blick Art Materials	57.13
08/26/2021	Lowe's	251.27
08/26/2021	City of Worcester Water Construction	990.00
08/26/2021	Curriculum Associates	38,521.17
08/27/2021	Preferred Meal Systems, Inc.	2,849.24
08/27/2021	Preferred Meal Systems, Inc.	2,485.20
08/27/2021	Amazon	11,542.41
08/27/2021	Panera Bread	961.51
08/27/2021	Deanna Yoder	191.24
08/28/2021	Staples	119.80
08/28/2021	Staples	102.42
08/30/2021	Wells Fargo Financial Leasing	4,315.00
08/30/2021	HR Knowledge Inc.	-6,511.20
08/30/2021	Brodart	311.42
08/30/2021	Graybar	524.54
08/30/2021	Penske Truck Leasing	512.17
08/30/2021	Amazon	15.99
08/30/2021	Hudl	1,099.00
08/30/2021	Procurement Express	616.80
08/30/2021	Amazon	139.99
08/30/2021	Amazon	27.96
08/30/2021	Amazon	118.99
08/30/2021	Warhol, Kendra	214.20
08/30/2021	United Drain Cleaning Company, Inc.	175.00
08/30/2021	AA Transportation	759.00
08/31/2021	Gibney Sporting Goods	1,354.00
08/31/2021	Nally Associates, Inc.	585.71
08/31/2021	MSAA (Mass School Administrators' Assoc	330.00
08/31/2021	Preferred Meal Systems, Inc.	2,306.62
08/31/2021	Preferred Meal Systems, Inc.	2,255.61
08/31/2021	US Games	1,371.55
08/31/2021	Thurston Foods, Inc.	3,662.51
08/31/2021	Nationwide Trust Company, FSB	-22,115.24
08/31/2021	IXL Learning	4,250.00
08/31/2021	Gopher	70.14
08/31/2021	Facilities Management & Maintenance, Inc.	21,137.33
08/31/2021	OHI Engineering, Inc	10,730.39
08/31/2021	Smore	133.46
08/31/2021	GateHouse New England	3,230.40
08/31/2021	Mirick O'Connell Attorneys at Law	1,245.00

08/31/2021	Curriculum Associates	8,917.00
08/31/2021	Zoom Video Communications, Inc.	14,000.00
09/01/2021	SeeSaw	687.50
09/01/2021	AA Transportation	133,000.00
09/01/2021	AA Transportation	5,320.00
09/01/2021	Otis Elevator	495.00
09/01/2021	REPUBLIC SERVICES	2,786.41
09/01/2021	Gurney Water Treatment NE	382.50
09/01/2021	Gurney Water Treatment NE	180.25
09/01/2021	Atlantic Charter Insurance Company	5,486.00
09/01/2021	Cherry Road Technologies	3,312.98
09/01/2021	Blue Cross Blue Shield of MA	-12,179.75
09/01/2021	Blue Cross Blue Shield of MA	-141,827.03
09/01/2021	Blue Cross Blue Shield of MA	-6,486.10
09/01/2021	Blue Cross Blue Shield of MA	-6,837.03
09/01/2021	Cogent	3,263.99
09/01/2021	Middlesex Savings Bank	71,390.82
09/01/2021	Middlesex Savings Bank	96,709.40
09/01/2021	REPUBLIC SERVICES	2,786.41
09/01/2021	Wells Fargo Financial Leasing	2,023.10
09/01/2021	City of Worcester Police Dept	825.12
09/01/2021	Liberty MA Portfolio Fee LLC	1,785.70
09/01/2021	Peterson Oil	68.01
09/01/2021	Jimenez, Linetis	163.81
09/01/2021	Read Naturally	227.40
09/01/2021	TypeTastic Sales - StepWare, Inc.	1,511.00
09/01/2021	Membean, Inc.	3,882.00
09/01/2021	Frontline Technologies Group LLC	78.52
09/01/2021	International Baccalaureate Americas	11,650.00
09/01/2021	Really Good Stuff, Inc	209.95
09/01/2021	Middlesex Savings Bank	-51.39
09/02/2021	Gould, Kelly	250.00
09/02/2021	S&S Food Equipment Service, Inc.	1,669.00
09/02/2021	New England Ice Cream	240.88
09/02/2021	Next Gen Supply Group	1,405.95
09/02/2021	Preferred Meal Systems, Inc.	2,990.96
09/02/2021	Gopher	527.12
09/02/2021	Blue Cross Blue Shield of MA	-1,257.88
09/02/2021	TASC- FlexSystem	-4,993.00
09/03/2021	Quadient Financial USA, Inc	39.00
09/03/2021	Preferred Meal Systems, Inc.	1,121.86
09/03/2021	Preferred Meal Systems, Inc.	1,182.17
09/03/2021	Really Good Stuff, Inc	371.76
09/04/2021	Panorama Education, Inc	9,162.50
09/04/2021	Staples	104.30

09/04/2021	Staples	285.54
09/05/2021	MASCA-Massachusetts School Counselors Ass	45.00
09/06/2021	Hanover Insurance Co.	487.40
09/07/2021	CASIE	900.00
09/07/2021	Mulcahy, Daniel	90.00
09/07/2021	Flaghouse	196.04
09/07/2021	National Association of Music Education	144.00
09/07/2021	Preferred Meal Systems, Inc.	2,104.26
09/07/2021	Preferred Meal Systems, Inc.	3,033.47
09/07/2021	Flinn Scientific Inc	712.95
09/07/2021	Gopher	1,952.73
09/07/2021	Scholastic Inc.	1,214.07
09/07/2021	Scholastic Inc.	818.13
09/07/2021	Scholastic Inc.	785.40
09/07/2021	Shaw's	11.00
09/08/2021	Citizens Bank	27,829.06
09/08/2021	Cherry Road Technologies	855.12
09/08/2021	NoRedInk	3,600.00
09/08/2021	Costello, Diane	153.00
09/08/2021	Korovesi, Viktor	90.00
09/08/2021	Brunell, John	90.00
09/08/2021	Jerry Burgess	153.00
09/08/2021	Nelson Iturry	90.00
09/08/2021	Lowe's	646.26
09/08/2021	Little, AnnMarie	22.30
09/08/2021	Learning A-Z	118.00
09/08/2021	Earthlink Business/Windstream	461.87
09/08/2021	WB Mason	35.90
09/08/2021	International Baccalaureate Americas	550.00
09/08/2021	USABLE Life	-5,645.06
09/08/2021	Rick Ramstroms Service Station Inc	437.56
09/08/2021	Amazon	24.95
09/08/2021	Amazon	12.61
09/08/2021	C&C Temp Control, Inc.	457.50
09/09/2021	Prodigy Educational Inc.	2,880.00
09/09/2021	National Grid-6 New Bond	23,162.01
09/09/2021	National Grid 69923-82006	11,369.99
09/09/2021	Sherwin Williams Sturbridge	237.98
09/09/2021	New England Ice Cream	471.95
09/09/2021	City of Worcester Water Construction	90.00
09/09/2021	City of Worcester Water Construction	540.00
09/09/2021	Universal Environmental Consultants	3,370.00
09/09/2021	Riverside Insights	1,147.93
09/09/2021	WB Mason	682.10
09/09/2021	Intuit	392.74

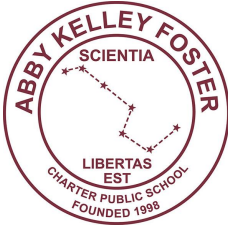
09/09/2021	Amazon	209.95
09/09/2021	Right Networks	76.29
09/09/2021	Amazon	169.99
09/10/2021	DoorDash, Inc.	207.26
09/10/2021	Fran Tarpey	97.00
09/10/2021	Carver, Sarah	200.00
09/10/2021	Carmody, James	97.00
09/10/2021	Otis Wheeler	65.00
09/10/2021	Mike Reidy	97.00
09/10/2021	Little, Daniel	97.00
09/10/2021	Lowe's	203.94
09/10/2021	Eversource (formally NSTAR-1639-Elem)	46.00
09/10/2021	Eversource (formerly NStar-1638- MS)	191.31
09/10/2021	Learn Well	76.31
09/10/2021	McGraw Hill Co.	806.40
09/10/2021	Preferred Meal Systems, Inc.	2,521.99
09/10/2021	Preferred Meal Systems, Inc.	2,012.23
09/10/2021	Duva Distributors	307.92
09/10/2021	Amazon	123.96
09/10/2021	Penske Truck Leasing	444.88
09/10/2021	Amazon	424.80
09/10/2021	Sherwin Williams Sturbridge	67.90
09/10/2021	MFAA (Mass Facilities Admin Assoc)	350.00
09/10/2021	Amazon	125.89
09/10/2021	Amazon	105.99
09/10/2021	USPostal Service	9.55
09/11/2021	T Mobile	374.67
09/11/2021	Staples	342.57
09/11/2021	Staples	987.76
09/11/2021	Staples	39.98
09/11/2021	Liberty Mutual Insurance	7,734.20
09/11/2021	Worcester Red Sox	4,680.00
09/11/2021	Amazon	26.72
09/12/2021	Amazon	16.95
09/12/2021	Amazon	99.07
09/12/2021	Amazon	171.06
09/13/2021	Nelson Iturry	90.00
09/13/2021	Korovesi, Viktor	90.00
09/13/2021	Warhol, Kendra	67.40
09/13/2021	Batteries Unlimited	1,541.28
09/13/2021	Eversource (formally Nstar-2845- HS)	979.09
09/13/2021	City Of Worcester Water/Sewer	14.51
09/13/2021	City Of Worcester Water/Sewer	121.69
09/13/2021	City Of Worcester Water/Sewer	972.00
09/13/2021	Lakeshore Learning Materials	553.00

09/13/2021	School Specialty	9.17
09/13/2021	Ferreira, Elizabeth	400.00
09/13/2021	Liberty MA Portfolio Fee LLC	634.50
09/13/2021	TASC- FlexSystem	-3,784.98
09/13/2021	M.T.R.S.	-85,490.45
09/13/2021	HR Knowledge Inc.	-3,600.13
09/14/2021	Amazon	139.99
09/14/2021	Juliana Agyemang	714.00
09/14/2021	Lowe's	292.79
09/14/2021	Next Gen Supply Group	225.60
09/14/2021	Worthington Direct	38,974.12
09/14/2021	School Specialty	9.17
09/14/2021	Preferred Meal Systems, Inc.	5,160.86
09/14/2021	Preferred Meal Systems, Inc.	2,719.10
09/14/2021	Thurston Foods, Inc.	4,999.08
09/14/2021	Nationwide Trust Company, FSB	-23,545.34
09/14/2021	Penske Truck Leasing	923.40
09/15/2021	Ashdown Technologies	6.50
09/15/2021	City of Worcester Police Dept	1,753.38
09/15/2021	Setsuko Tomizawa	119.00
09/15/2021	Nanet Puch	119.00
09/15/2021	Kelly Pough	119.00
09/15/2021	Laurie Perron	238.00
09/15/2021	Allison Smith	100.00
09/15/2021	Heidi Paluk	358.00
09/15/2021	Florence Munyiri	357.00
09/15/2021	Jennifer Coode	179.00
09/15/2021	Tam-Anh Nguyen	179.00
09/15/2021	Regina Greene	179.00
09/15/2021	Carla Bartulis	179.00
09/15/2021	Cady, David	153.00
09/15/2021	Jessica Hurley	153.00
09/15/2021	Ransford Pest Control	118.00
09/15/2021	Ransford Pest Control	118.00
09/15/2021	Ransford Pest Control	118.00
09/15/2021	Music & Arts	725.00
09/15/2021	Shrewsbury Landscapes, Inc	2,750.00
09/16/2021	Mansfield Paper Company, Inc.	2,309.60
09/16/2021	Notable, Inc (Kami)	3,510.00
09/16/2021	Mulcahy, Daniel	90.00
09/16/2021	GoodFellas Trucking, Inc.	695.40
09/16/2021	Next Gen Supply Group	1,630.83
09/16/2021	Casson Foster Photographers Inc	1,046.00
09/16/2021	Warhol, Kendra	48.20
09/16/2021	Reynolds, Alyssa	270.00

09/16/2021	Houck, Laura	270.00
09/16/2021	Greenwood, Kaitlyn	175.00
09/16/2021	New England Ice Cream	143.55
09/16/2021	Preferred Meal Systems, Inc.	1,727.02
09/16/2021	Preferred Meal Systems, Inc.	2,543.44
09/16/2021	Telegram & Gazette	5.99
09/17/2021	AAFCPAs, Inc	20,080.00
09/17/2021	Tchoubah, Achille	90.00
09/17/2021	Simmarano, Michael	153.00
09/17/2021	Sasso, Benjamin	153.00
09/17/2021	Romano, Jeffrey	90.00
09/17/2021	MakeMusic, Inc.	1,229.14
09/17/2021	Verizon	113.88
09/17/2021	Blick Art Materials	51.71
09/17/2021	Koroveshi, Viktor	90.00
09/17/2021	Plank Road Publishing (Music K-8)	147.45
09/17/2021	Integration Partners Corporation	27,500.00
09/18/2021	T-Mobile	5,300.00
09/18/2021	Carver, Sarah	200.00
09/18/2021	Staples	33.96
09/18/2021	Staples	39.98
09/18/2021	Staples	49.20
09/18/2021	Staples	904.60
09/18/2021	Staples	25.58
09/18/2021	Staples	438.52
09/18/2021	Staples	302.94
09/20/2021	T. Lee Associates	1,620.00
09/20/2021	Malone, Francis	90.00
09/20/2021	Dellostritto, Giovanni	90.00
09/20/2021	McDowell, Koury	105.00
09/20/2021	Walsh, Joseph	72.00
09/20/2021	Tomasetta, Nicholas	72.00
09/20/2021	Martin, Daniel	72.00
09/20/2021	Lakeshore Learning Materials	1,245.86
09/20/2021	Really Good Stuff, Inc	170.31
09/20/2021	USAble Life	-6,640.58
09/20/2021	Lowe's	48.93
09/20/2021	Follett School Solutions, Inc.	6,412.73
09/20/2021	C&C Temp Control, Inc.	170.00
09/21/2021	ID Wholesaler	256.17
09/21/2021	Conway Technology Group	280.00
09/21/2021	Donahue, Mark	153.00
09/21/2021	Lyons, Robert	153.00
09/21/2021	Preferred Meal Systems, Inc.	2,214.43
09/21/2021	Iron Mountain	91.51

09/21/2021	Penske Truck Leasing	923.40
09/21/2021	Preferred Meal Systems, Inc.	2,597.20
09/22/2021	Watch DOGS	295.84
09/22/2021	Crystal Rock	198.26
09/22/2021	Gopher	81.55
09/22/2021	Super Teacher Worksheets	24.95
09/22/2021	Morgan Barbato Mason	400.00
09/22/2021	Best Plumbing Specialties, Inc	1,608.13
09/22/2021	SNA	162.50
09/22/2021	McGraw Hill Co.	365.53
09/23/2021	Mulcahy, Daniel	90.00
09/23/2021	Romano, Jeffrey	90.00
09/23/2021	Ebsco	6,303.00
09/23/2021	New England Ice Cream	397.65
09/23/2021	Preferred Meal Systems, Inc.	3,674.76
09/23/2021	Granite City Electric	118.35
09/23/2021	Otis Elevator	2,335.00
09/23/2021	Preferred Meal Systems, Inc.	2,373.59
09/23/2021	quizlet	23.94
09/23/2021	Worcester Red Sox	1,950.00
09/23/2021	Rubin and Rudman, LLP	208.66
09/24/2021	Roto Rooter Services	589.00
09/24/2021	TASC- FlexSystem	-3,784.98
09/24/2021	HR Knowledge Inc.	-3,342.94
09/24/2021	Lowe's	24.62
09/24/2021	Home Depot	74.91
09/24/2021	Really Good Stuff, Inc	315.16
09/24/2021	Sonova USA, Inc.	215.99
09/24/2021	Netflix	13.99
09/25/2021	Staples	193.18
09/25/2021	Staples	54.74
09/25/2021	Staples	119.99
09/25/2021	REPUBLIC SERVICES	3,843.38
09/25/2021	Intuit	79.69
09/25/2021	Intuit	37.19
09/25/2021	Worcester Red Sox	156.00
09/27/2021	Morse Bros LLC	1,624.50
09/27/2021	YMCA of Central Massachusetts	606.75
09/27/2021	Fitzpatrick, Daniel	90.00
09/27/2021	Dellostritto, Giovanni	90.00
09/27/2021	Duva Distributors	225.70
09/27/2021	Restaurant Depot	371.19
09/27/2021	Amazon	211.17
09/27/2021	Peterson Oil	40.00
09/27/2021	School Specialty	68.95

09/28/2021	French River Ed. System	4,000.00
09/28/2021	Preferred Meal Systems, Inc.	1,859.71
09/28/2021	Promise54	6,533.33
09/28/2021	Sherwin Williams Sturbridge	94.10
09/28/2021	Next Gen Supply Group	238.28
09/28/2021	Lowe's	234.33
09/28/2021	Amazon	54.35
09/28/2021	Next Gen Supply Group	243.75
09/28/2021	Follett School Solutions, Inc.	282.77
09/28/2021	Preferred Meal Systems, Inc.	2,186.62
09/29/2021	Institute for Multi-Sensory Education	1,275.00
09/29/2021	City of Worcester Police Dept	2,165.94
09/29/2021	Mulcahy, Daniel	90.00
09/29/2021	Zhuri, Arben	90.00
09/29/2021	Pro-Ed	129.00
09/29/2021	Shapiro Educational & Behavioral Consulta	4,875.00
09/29/2021	Nationwide Trust Company, FSB	-24,614.28
09/29/2021	Best Plumbing Specialties, Inc	1,142.46
09/29/2021	Next Gen Supply Group	2,395.80
09/29/2021	Wells Fargo Financial Leasing	4,315.00
09/29/2021	Scholastic Inc.	197.78
09/30/2021	Procurement Express	616.80
09/30/2021	Ayotte, Allan	94.98
09/30/2021	SHI International	2,429.00
09/30/2021	New England Ice Cream	361.48
09/30/2021	Tri County Athletics	100.00
09/30/2021	Bellingham Athletics	100.00
09/30/2021	NCS Pearson, Inc.	3,031.86
09/30/2021	DoorDash, Inc.	223.67
09/30/2021	Preferred Meal Systems, Inc.	4,227.70
09/30/2021	Lowe's	130.94
09/30/2021	Facilities Management & Maintenance, Inc.	21,137.33
09/30/2021	OHI Engineering, Inc	400.00
09/30/2021	Summit Forms	309.76
09/30/2021	Summit Forms	235.00
09/30/2021	Preferred Meal Systems, Inc.	3,867.40
09/30/2021	Joseph's Lock & Safe	445.26
09/30/2021	Amazon	162.94
09/30/2021	AA Transportation	7,790.00
09/30/2021	Middlesex Savings Bank	-55.16



ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL
10 New Bond Street Worcester, MA 01606
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www.akfcs.org

MEMORANDUM

To: Members of the Board
From: Mr. Mike Grennon
Date: October 21, 2021
Subject: October 2021 Facilities Report

Below are the updates for the month of October 2021:

1. Safety Committee

The safety committee meetings have resumed and consist of the 3 Vice-principals Jenn Giusto, Brian Gero, & Robert Kerr, alongside Heidi Paluk, and me.

2. Flooding

The Elementary school experienced flooding and has now had all the damaged materials removed from the area. We now wait for the adjuster to complete their paperwork before beginning the work.

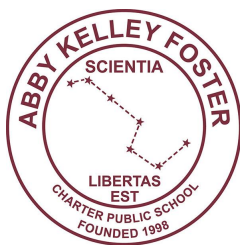
The Middle school has not yet had its flood work started and the hope is to begin this within the next month.

3. Football Field

The engineering company has begun its study of the expansion of the field and was onsite last night to survey the area and gather notes. They are estimating a work time frame of a month.

4. Personal Protective Equipment (PPE)

AKFCS was able to sign up and receive free PPE through MEMA. We have been given 2 pallets of material and it is scheduled for pickup on **October 21, 2021.**



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MEMORANDUM

To: Members of the Board
From: Mr. Gabriel Beltran
Date: October 21, 2021
Subject: October 2021 Information Technologies Report

Below are the updates for the month of October 2021:

1. Information Technology Team

The IT team has been working together to understand the roles and responsibilities of everyone and has also been working on team mentality and organization.

2. School Buildings

I was able to take a tour of the school buildings with Heidi and meet the principals. While there, the different needs and opportunities for improvement for the IT department were discussed.

3. Infrastructure

The IT department has been diligently working on identifying the different devices on the campuses, the different server roles, and subscriptions currently held by AKFCS.

IT issues that were coming up as urgent has been resolved. We are currently working on the network upgrade project, and while there is more work to be done, we have done the following:

- Access Points (Wi-Fi) have been installed in the HS (not yet functional).
- Firewalls have been installed in the High school and those are functional.

There is more work to be done but we are currently waiting on back-ordered items with a ship date of 12/14/2021.

4. Other Projects/Tasks

We are currently working on the Panorama Integration (SEL) and have started the search for the open Network Administrator Position.



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Facilities and Finance Committee Meeting Minutes- DRAFT

Friday, October 22, 2021, 8:00 a.m. DIGITAL MEETING

<https://akfcs-org.zoom.us/j/95907288940?pwd=WEpRWHZVaE9aelpwZjBKOVdHZ2wvQT09>

Meeting ID: 959 0728 8940 **Passcode:** 917163

By phone: +1 929 205 6099 US (New York) **Meeting ID:** 959 0728 8940

The meeting was called to Order by Patrick Royce, Treasurer at 8:03 a.m. Attendance was recorded as follows:

Board Members: Patrick Royce - Chair, Bibiche Zagabe-Ndiku, Celia J. Blue

AKF Staff: Alisha Carpino, Michael Grennon, Heidi Paluk, Gabriel Beltran, Michelle Vigneux

Other Guest: John Buckley, Jen L'Heureux

Mr. Royce opened the meeting at 8:03 a.m. Mr. Royce asked the Committee to review the Meeting Minutes from September 17, 2021. Upon their review, Mr. Royce asked for a motion to approve the minutes from the September 17, 2021 Facilities and Finance Meetings. Ms. Blue made the motion, it was seconded by Ms. Zagabe-Ndiku. The committee unanimously approved the minutes.

Mr. Royce then opened up the floor for the Audit presentation from AAF CPA. Mr. Buckley began by stating he would walk through the June 30th, 2021 financial statements including the board report, the management letter, the financials, and ratios. Mr. Buckley stated that the goal was to hit all the highlights as the documents have not changed so much. Mr. Buckley also explained that a lot of the board report, which is the required communications that we have with those charged with governance, is made of standard format items.

Ms. L'Heureux began the presentation and shared her screen. Ms. L'Heureux began by discussing the other comments and recommendations section that was located on page three. Ms. L'Heureux stated that there were three items that they had recommended in the prior year that has been addressed this year, which is great work but there were a number of miscellaneous accrued expenses and receivables that were immaterial. Ms. L'Heureux stated that it was suggested to just through and see which one of those was still in place and what needed to be there and Ms. Carpino did do that. Ms. L'Heureux stated that there are still a handful of immaterial accounts but that Ms. Carpino went through them and they are where they should be as of right now and the rest of the items have been cleaned up.



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Ms. L'Heureux stated that it was also suggested to do a computer system review but they are aware that we are implanting a whole new IT upgrade, which is in process and expected to be completed in fiscal year 22'. Mr. Royce questioned what the driver was of that recommendation to which Ms. L'Heureux stated that there was no actual specific driver and that it was more of a general comment that we had added to almost all organizations last year because of the remote environment that we had switched to. Ms. L'Heureux stated that no flags were raised up but more so to just upgrade and to look at the nuances and the changes that came with COVID.

Mr. Buckley explained that this was placed in the comments, observations, and recommendations, and it wasn't a finding but something placed there that they felt might be useful to the school. Mr. Buckley explained that over the last 18 months, he has seen clients fall to many ransomware schemes and places those comments there to remind people of how important it is. Mr. Royce then asked Ms. Paluk if there were any school-wide pieces of training for staff to attend so that they are aware of certain things on occasion to which Ms. Paluk stated that it is part of the mandatory training that staff goes through, but it's been a while since we have focused on that.

Ms. Paluk explained that we have to upgrade the network in order to get the new firewalls and do some automated procedures so that we are paying attention to the emails that come in. Ms. Paluk explained that we're going to get to that point, and eventually there will be much more training that is implemented, but there is a yearly reminder about cybersecurity.

Ms. L'Heureux stated that the last item in the comment section was due to them noting that on the charter school end of year report, the surplus calculation did not include principal payments on debt so this year that that was included in the surplus. Mr. Royce inquired about whether that was a positive or negative thing with not including it to which Ms. L'Heureux stated that there was no net impact on this error. Ms. L'Heureux stated that the state monitors to make sure that there is no excess surplus and that the state allows a surplus of 25% of the tuition payment from the current year and a projected 20% of the projected tuition payment for the following year.

Ms. L'Heureux explained that we would always start off with any surplus that we had at the beginning of the year and that the reason why it had no impact is that this starting number was zero. Ms. L'Heureux explained that when we go through the calculation and take the changes in net position and deduct your principal payments on debt, and the capital expenses, which are all allowed to be deducted from this, there is a deficit here, so it is now a negative and the starting point is zero and same for the prior year and because of this, there was no material impact on the surplus calculation, allowing for it to be included as an immaterial instance for noncompliance both last year and this year. Ms. Zagabe-Ndiku inquired about any programs that are more likely to be positively looked at as an audit than others when it comes to relocating those surpluses. Mr. Buckley stated that there is none because they don't look into the detail and are looking for pure expenditure.

Mr. Royce inquired about whether the calculation is done as a fresh slate every year and Mr. Buckley stated that it was not. Mr. Buckley explained that lines two through twelve are based upon the current year's activity and line one is cumulative, but because we are negative, we cannot carry that forward. Mr. Buckley stated that for those series of numbers, to not think of this as anything related to



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how we did operationally during the year, and to think of this as a series of numbers that the state wants to calculate.

Ms. Blue then inquired about a comment on the paperwork to which Mr. Buckley explained was just it was just an oversight that needs to be corrected. Ms. L'Heureux explained that the last item comment was about old checks that were outstanding for greater than six months, and they had noted to kind of review those and clean them, or follow up on them and follow the math state abandoned property laws.

Ms. L'Heureux stated that there were two other best practice recommendations from the current year audit with the first being the administrative access as far as bill.com. Ms. L'Heureux stated that as of right now, Ms. Carpino does have administrative access and it was recommended to change that administrator access to someone outside of the finance department because that person who has the admin access has the ability to change the payers and the approvers. Ms. L'Heureux stated that Ms. Carpino is not a payer but could assign herself as one so it was discussed to possibly make the IT director the admin as they do not have any impact on the check cutting process.

Ms. L'Heureux stated that this year through the audit, they did notice that there were additional journal entries needed at year-end and there were some corrections and the adjusting journal entries report related to these. Ms. L'Heureux explained that this stemmed from clean up and understanding the schedules and getting them in the proper format so they will recommend that journal entries be limited. Ms. L'Heureux stated that as of July 1, 2021, the new leaf standard is effective and we will be required to adopt this practice at the fiscal year 22' end. Ms. L'Heureux stated that the audit report will be changing to add a little bit more informational value and add some key audit matter in there to explain some of the highlights better in the report itself.

Ms. L'Heureux stated that the bulk of the entries did not have any P & L effect and the net effect of the adjustments is about fifty-one thousand dollars. Ms. L'Heureux stated that the adjusting journal entry number four was moved to depreciation expense, which was to agree to this schedule, and adjusting journal entry number seven was also related to that same cleanup entry that was done and that it was the Chromebooks here that needed to be classified in technology. Ms. L'Heureux explained that there were differences in the schedules when Ms. Carpino was doing the year ends and there was one catch-all account that was used reconcile and it was a miscellaneous account, but as part of the financial statements, AAF typically wouldn't want to have such a large account in the miscellaneous line item. Ms. L'Heureux explained that they took a closer look at that account to find the proper house for them or the proper landing for them and these are all the entries related to that activity.

Mr. Royce asked for clarification on item 8 and the impact of the fifty-six thousand dollars. Ms. L'Heureux explained that when Ms. Carpino initially looked at the prepaid schedule, it appeared that it prepaid was too high by sixty-four thousand and that was also placed as miscellaneous so as part of this adjustment that they were looking at, they wanted to understand this one as well. Ms. L'Heureux explained that when Ms. Carpino did look through the reconciliation a bit more, it was determined that the prepaid were true prepaid and we needed to add them back to the schedule. Ms. L'Heureux stated that they have since audited the ending balance of prepaid, which includes that sixty-four thousand and are comfortable that the prepaid balance is accurately stated now.



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Ms. L'Heureux then began to discuss the management letter and stated that as a part of the audit, they are required to look at the internal controls and perform a walkthrough of the internal controls and test the payroll transactions and cash disbursements transactions. Ms. L'Heureux stated that the state and federal testing is done here also and they are happy to report that there were no items identified that rose to the level of a material weakness or significant deficiency so this is a clean management letter. Ms. L'Heureux did note that there was one material instance of non-compliance as a result of the federal testing this year because AKFCS received a specific grant that the state requires us to test. Ms. L'Heureux stated that AKFCS had not received this in the past but it is required no matter the size, and it was about a hundred thousand dollars which was the math CSP Grant.

Ms. L'Heureux stated that with this, they were required to do a more thorough examination of the procurement policy, which was not looked at in the past because it is not material under title one, which is the major program that we typically for test because it's the most significant federal major program at Abby Kelley so a more, uh, extensive review of your procurement policy did occur. Ms. L'Heureux stated that the federal requirements are really in-depth and there is a list of items that they would like to be included in the policy. Ms. L'Heureux stated there were three transactions that they tested under the CSP grant and noted that Abby Kelley did have proper bids and was following the policy as written so the comment is there to recommend that Abby Kelley take a look at the federal requirements and enhance the policy to touch upon all the suggested areas that the federal requirements are asking for.

Mr. Buckley began his audit report and noted that the audit report is a clean unmodified opinion. Mr. Buckley then provided highlights from the audit report. Mr. Buckley stated that if we look on page six, the 2021 profit and loss, we will see that the school this year had a \$six-hundred and seventy-two thousand dollar surplus, which is the very bottom number, and about a fourteen- thousand dollar surplus to the foundations giving a total surplus of six hundred and eighty-six thousand. Mr. Buckley stated that last year there was a \$2.4 million surplus but last year we received a million, eight of the donated building so when backed that out last year's total was about six hundred and sixty thousand so there are comparative numbers between the two years focusing on the school because the foundation is straightforward.

Mr. Buckley stated that total revenues for the schools were \$26 million and of that number there was a pension income of 4.2 which is a paper number and increases the revenue and expenses. Mr. Buckley stated that the total revenue, excluding pension in kind between the two years, is \$22.7 million for this year, and 21.1 million last year which is about a \$1,000,005 increase in revenue. Mr. Buckley explained that there was about \$780,000 of tuition revenue, giving us just over 19 million of tuition revenue this year but it was about \$786,000 increase and the student count stayed about flat this year.

Mr. Buckley explained that we received more money this year from the partially funded student opportunity act and that our grant revenue was up about \$800,000 this year. Mr. Buckley explained that if we look at the expenses to share, it is \$26.3 million of expenses total but we are in kind when reviewing the documents at about \$22 million. Mr. Bucklet stated that there was a 1,000,005 increase in revenue and about a 1,000,005 increase in expenses, the salaries were up about a million three and the occupancy costs were up about a hundred thousand dollars.



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Mr. Buckley explained that increases were in the salary costs so if we take out revenue, less our expenses, we arrive at the \$645,000 surplus and we come into the year with \$22.8 million of total equity at our surplus, and we end the year with 23.5 million in total assets. When looking at the net position, we have \$23.5 million of equity, \$6.8 is invested in capital, which is the equity in the building, and \$6.6 million of unrestricted equity. Mr. Buckley explained that equity is our total assets plus our liabilities and we have 46 million of assets and we had an increase of cash this year from 4.3 to 8.9 because the CDs were closed and the money put back into our operating cash. Mr. Buckley explained that the cash is up about half a million dollars and we have no major fixed assets additions this year as they were depreciated but our proportion of bonds is about the same in our accounts payable and trades payable remain relatively consistent.

Mr. Buckley explained that about \$950,000 of federal money came into the organization this year, which was under COVID funding. Mr. Royce had a question on the deposit disclosure regarding the federally insured deposits and wanted to know what the uncollateralized number represents to which Mr. Buckley stated that this is the piece that is over 250 and located in the non-insured DIF insured bank which is TD bank. Mr. Buckley explained that when looking at the ratios compared to other schools, Abby Kelley scored 2.5 which is good. Total tuition was down this year according to Mr. Buckley but government grants are up as a percentage this year because of the \$950,000 of federal funding issue.

AAF CPA and the Board members then went into a breakout room at 9:05 a.m to further discuss the financials. The board members returned at 9:20 a.m. and continued the meeting.

Ms. Carpino provided an update on the financials. Ms. Carpino stated that the revenue for state sources that is higher than the budgeted amount and that is because the SOA funds were more than expected. Ms. Carpino also stated that we also budgeted lower to be safe so we will see that trend all year that our revenue from state sources will be higher than the budgeted number. Ms. Carpino then explained that the expense for transportation would be significantly below the budgeted number because we have that three months of budgeted numbers, but we've only had a month and a half of school, and only a month and a half of transportation expenses have been paid.

Ms. Carpino stated that \$30,000 was budgeted for E-rate but was informed that we would be receiving \$190,00 to put towards that project and are looking to cover 40 computers with that. Ms. Carpino stated that with negotiations, we will see a 3% increase on the blue cross blue shield of new renewal and we are keeping the private PFML.

Ms. Paluk gave an update on IT and stated that Mr. Beltran has been doing a phenomenal job of cleaning up some issues and has gotten much praise already in his short two and a half weeks here.

Mr. Royce called for a motion to adjourn the meeting. Ms. Blue made the motion. Ms. Zagave-Ndiku seconded the motion. The meeting was adjourned at 9:40 a.m.



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ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.

Key Financial Ratios

For the Years Ended June 30, 2021 and 2020

	2021		2020		2020		2020		2020	
	SCHOOL A		SCHOOL B		SCHOOL C		AVERAGE ALL			
1)	Grades First Academic Year Location Own/Rent Square Feet of Facility Foundation Average Number of Employees	K - 12 1998 City Own 212,307 Yes 220	K - 12 1998 City Own 212,307 Yes 220	K - 12 1998 City Own 212,307 Yes 220	K - 12 1995 Suburb Own/Lease 89,330 Yes 213	K - 12 1995 Suburb Own/Lease 89,330 Yes 213	84,208 134	84,208 134		
2)	Number of Students	1424	1421	1421	1098	1098	782	782		
	Current Ratio:									
	Current assets Current liabilities	9,186,536 3,561,215	8,765,632 3,708,504	8,106,571 1,458,037	5,638,116 2,154,755	6,742,038 2,298,409	6,060,476 1,755,693	6,060,476 1,755,693	3.45	3.45
3)	Debt to Equity:									
	Total liabilities Total net position	22,789,498 23,544,182	24,330,335 22,857,528	1,458,037 11,851,382	3,982,880 20,795,492	11,171,172 9,515,769	13,504,282 11,201,481	13,504,282 11,201,481	1.21	1.21
Note: The current ratio measures the School's ability to pay its currently maturing debts. A ratio of 1.0 or greater indicates adequate ability to pay current debts. An appropriate target for this ratio is 1.25 to 1.5.										
4)	Unrestricted Operating Revenues (excluding in-kind)*:									
	Student tuition Grants - government Program fees Grants and contributions Other	\$ 19,073,829 3,476,515 150,909 26,932 -	\$ 18,287,802 2,598,868 224,919 7,091 -	\$ 14,553,627 305,653 6,808 568,470 283,304	\$ 20,677,945 704,835 294,396 292,008 700,115	\$ 15,126,737 491,900 18,492 47,037 -	\$ 12,259,305 864,184 485,749 210,983 169,007	\$ 12,259,305 864,184 485,749 210,983 169,007	87.63% 6.18% 3.47% 1.51% 1.22%	87.63% 6.18% 3.47% 1.51% 1.22%
		\$ 22,728,185	\$ 21,118,680	\$ 15,717,862	\$ 22,669,299	\$ 15,684,166	\$ 13,989,228	\$ 13,989,228	100%	100%
5)	Operating Expenses (excluding in-kind)*:									
	Personnel and related Student costs Occupancy Other Depreciation	\$ 15,291,613 2,271,610 2,467,626 498,341 1,539,403	\$ 13,972,487 2,233,848 2,327,305 472,345 1,533,063	\$ 10,576,420 1,052,557 2,049,574 356,432 506,864	\$ 16,093,446 1,673,250 2,549,955 431,232 1,469,464	\$ 11,955,582 560,732 1,034,701 479,101 1,283,322	\$ 8,950,980 1,268,507 1,453,226 740,204 815,792	\$ 8,950,980 1,268,507 1,453,226 740,204 815,792	67.66% 9.59% 10.99% 5.60% 6.16%	67.66% 9.59% 10.99% 5.60% 6.16%
		\$ 22,068,593	\$ 20,539,048	\$ 14,551,847	\$ 22,217,347	\$ 15,313,438	\$ 13,228,709	\$ 13,228,709	100%	100%

*Revenues and Expenses above are net of all in-kind,
inter-agency and non-operating activity

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Key Financial Ratios
For the Years Ended June 30, 2021 and 2020

	2021	2020	SCHOOL A	SCHOOL B	SCHOOL C	2020 AVERAGE ALL
6)						
Number of students	1,424	1,421	965	1,098	1,003	782
Tuition per student	\$ 13,395	\$ 12,870	\$ 15,081	\$ 18,832	\$ 15,081	\$ 15,677
Government funding per student	\$ 15,836	\$ 14,699	\$ 15,398	\$ 19,474	\$ 15,572	\$ 16,782
Total expense per student (less in-kind)	\$ 15,498	\$ 14,454	\$ 15,080	\$ 20,234	\$ 15,268	\$ 16,917
Total personnel and student costs per student	\$ 12,334	\$ 11,405	\$ 12,061	\$ 16,181	\$ 12,479	\$ 13,068
Square feet per student	149	149	94	119	89	108
Occupancy cost per square foot (expense only)	\$ 12	\$ 11	\$ 23	\$ 19	\$ 12	\$ 17
Personnel cost per employee	\$ 69,507	\$ 63,511	\$ 75,546	\$ 78,505	\$ 56,129	\$ 66,798
7)						
Change in Net Position:						
Changes in net position from operations	\$ 659,592	\$ 579,632	\$ 1,166,015	\$ 451,952	\$ 370,728	\$ 760,519
8)						
Number of Months of Operating Expenses In Unrestricted Net Position:						
Total operating expenses*	\$ 22,068,593	\$ 20,539,048	\$ 14,551,847	\$ 22,217,347	\$ 15,313,438	\$ 13,228,709
Less - depreciation	1,539,403	1,533,063	506,864	1,469,464	1,283,322	815,792
Divided by 12 months	20,529,190	19,005,985	14,044,983	20,747,883	14,030,116	12,412,917
Monthly operating expenses	1,710,766	1,583,832	1,170,415	1,728,990	1,169,176	1,034,410
Unrestricted net position	6,686,681	6,002,457	6,556,130	20,500,541	5,743,880	5,255,263
Months of operating expenses In unrestricted net position	3.91	3.79	5.60	11.86	4.91	5.08

*Revenues and Expenses above are net of all in-kind,
inter-agency and non-operating activity

ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL

Benchmarking Ratios

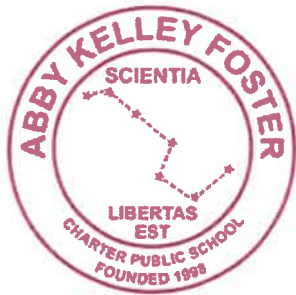
For the Years Ended June 30, 2021 and 2020

Ratios	2021	2020	Low Risk	Moderate Risk	High Risk
Current Ratio (current assets divided by current liabilities)	2.57	2.36	>1.5	Between 1.0 and 1.5	< 1.0
Unrestricted Days Cash (cash divided by (expenses - depreciation)/365)	132	70	>75 days	Between 45 and 75 days	< 45 days
Percentage of Program Paid by Tuition (tuition + in-kind divided by total expenses)	93.7%	95.9%	90%	Between 75% and 90%	< 75%
Percentage of Program Paid by Tuition & Federal Grants (((tuition + federal grants + in-kind) divided by total expenses))	101.9%	101.4%	90%	Between 75% and 90%	< 75%
Percentage of Total Revenue Expended on Facilities (operating and maintenance + financing expenses (includes interest and depreciation) divided by total revenues)	14.8%	14.4%	<=15%	Between 15% and 30%	> 30%
Change in Net Position Percentage (change in net position divided by total revenue)	2.5%	9.3%	Positive %	Between -2% and 0%	< -2%
Debt to Asset (total liabilities divided by total assets)	0.49	0.52	<=.9	Between .9 and 1	> 1

ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL

Schedule of 20% Excess Carryover Calculation
For the Year Ended June 30, 2021
(Unaudited)

1	Cumulative surplus beginning of year	\$ -	
2	Change in net position	672,597	
	Less:		
3	Contributions	-	
4	Interest income	27,062	
5	Principal payments on debt	1,285,295	
6	Capital expenses, less related debt/reserve funds	509,247	
7	Current deposits to reserve funds for capital projects	-	
8	Current deposits to reserve funds held as security for debt	-	
9	Other - miscellaneous income	-	
	Subtotal		\$ (1,149,007)
	Plus:		
10	Fundraising expense	-	
11	Depreciation	357,302	
12	Other	-	
	Subtotal		357,302
	Total Surplus		(791,705)
13	25% of actual tuition payment for current year	5,087,472	
14	20% of projected tuition for the following year	4,549,089	
15	20% budgeted expenditures from capital projects reserve fund for the following year	-	
16	Allowable Carryover		9,636,561
17	Excess Surplus (Deficit)		<u>\$ (10,428,266)</u>



**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

**COMMENTS, OBSERVATIONS AND RECOMMENDATIONS ON INTERNAL
CONTROLS, PROCEDURES AND OTHER MATTERS
OCTOBER 2021**

DRAFT

To the Boards of Trustees and Management of
Abby Kelley Foster Charter Public School and
Abby Kelley Foster Educational Foundation, Inc.:

In planning and performing our audit of the combined general purpose financial statements of Abby Kelley Foster Charter Public School (the School) and Abby Kelley Foster Educational Foundation, Inc. (the Foundation) (collectively, the Organization) as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined general purpose financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization's combined general purpose financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

In addition, we noted other matters involving internal control and its operation that we have included in the appendix to this letter. We did not audit the Organization's responses to the items identified in the appendix to this letter and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of management, the Boards of Trustees, the Finance Committee and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Westborough, Massachusetts
October 27, 2021

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Comments, Observations and Recommendations on Internal
Controls, Procedures and Other Matters
October 2021

General

We thank management for their cooperation during the audit. The following observation was noted during the audit. We make these comment to encourage management's continuing efforts to develop and strengthen the internal control systems and procedures.

Material Instance Of Noncompliance

Written Procurement Policy

Procurement standards outlined in the Uniform Guidance (UG) were effective for the Organization as of January 1, 2018, which includes the use of documented procedures. The Organization's existing procurement policy does not include all of the elements outlined in the UG. Management should revise their policy to be in compliance with UG, as well as applicable State and local laws and regulations.

During our compliance testing, we examined documentation relating selections of new vendors, noting that the Organization did obtain appropriate bids and performed an adequate and documented comparison of qualifications amongst the vendors before entering into a contract with a selected vendor.

Management's Response:

During the audit, it was recognized that the Organization did obtain appropriate bids and performed an adequate and documented comparison of qualifications amongst the vendors before entering into a contract with a selected vendor. These practices, which are outlined in the Uniform Guidance Standard, although being followed, are not accurately reflected in our current procurement policy. This policy, along with other outdated Organizational policies will be updated during fiscal year 2022. The recent hiring of a Human Resources Specialist will allow adequate time for our designated procurement employee to review the policy, update the policy, and make sure that sufficient controls and information are documented to more accurately reflect the current procurement procedures.

October 27, 2021

To the Boards of Trustees and Management of
Abby Kelley Foster Charter Public School and
Abby Kelley Foster Educational Foundation, Inc.:

We have audited the combined general purpose financial statements of Abby Kelley Foster Charter Public School (the School) and Abby Kelley Foster Educational Foundation, Inc. (the Foundation) (collectively, the Organization) as of and for the year ended June 30, 2021, and have issued our report thereon dated October 27, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 7, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Required Communications

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 2 to the combined general purpose financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2021. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the combined general purpose financial statements in the proper period.

Accounting estimates are an integral part of the combined general purpose financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the combined general purpose financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the combined general purpose financial statements were:

- The estimated useful lives of capital assets, which are based on management's expectation of the time period a class of assets will provide future economic benefit to the Organization.
- The valuation of in-kind pension, which is valued by the Massachusetts Teachers' Retirement Board.
- The valuation of donated property, which was valued by a third party appraiser.
- Collectability of grants and accounts receivable, which is based on collection history with the funders/payors.
- The amortization of bond discounts, which is based on a straight-line basis over the life of the bond. The straight-line method approximates the imputed interest method.
- The valuation of the remediation liability and related settlement, which is based on the estimate of the future expected costs of the clean-up.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the combined general purpose financial statements taken as a whole.

The combined general purpose financial statement disclosures are neutral, consistent, and clear.

Required Communications (Continued)

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management proposed or concurs with and has corrected the attached misstatements (Schedule A) detected as a result of audit procedures.

The attached schedule (Schedule B) contains an uncorrected misstatement of the combined general purpose financial statements. Management has determined that its effect is immaterial to the combined general purpose financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the combined general purpose financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 27, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's combined general purpose financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the Schedule of Expenditures of Federal Awards (SEFA) accompanying the combined general purpose financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the combined general purpose financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the combined general purpose financial statements or to the combined general purpose financial statements themselves.

With respect to the supplementary *Management's Discussion and Analysis* accompanying the combined general purpose financial statements that is solely for additional analysis and is not a required part of the basic combined general purpose financial statements, this information has not been subjected to the auditing procedures applied in the audit of the basic combined general purpose financial statements and, accordingly, we provide no assurance and have not expressed an opinion on it.

Other Matters - Comments, Observations and Recommendations

Prior Year Items Addressed

Miscellaneous Accrued Expenses and Receivables

The Organization investigated a number of asset and liability accounts and adjusted these accounts as appropriate for items that are not going to be utilized or collected.

Computer System Review

The Organization completed a computer system review and is currently in the process of implementing a full Information Technology upgrade which is expected to be completed in fiscal year 2022.

Excess Surplus Calculation

During the prior year audit, we noted the Organization did not include principal payments on debt within its fiscal year 2019 surplus calculation. The Organization properly included principal payments on debt within its excess surplus calculation for fiscal year 2020.

Prior Year Item in Process

Stale Checks

There were a number of checks included as reconciling items on the bank reconciliations that had been outstanding for more than six months. The outstanding checklist should be reviewed monthly, the nature of old checks investigated, and corrective action should be taken. Compliance with the Massachusetts unclaimed property laws should also be considered.

Other Matters - Comments, Observations and Recommendations (Continued)

Current Year Items

Immaterial Instance of Noncompliance

End of Year Report

As part of our compliance testing required by the Department of Elementary and Secondary Education (DESE), we noted three errors reported in the fiscal year 2020 Charter School End of Year Report (CSEYO Report):

1. The School improperly listed that the fiscal year 2020 audit was not issued in accordance with Uniform Guidance reported on Tab 5 of the CSEYO Report;
2. The School did not list the square footage amount for the building reported on Tab 7 of the CSEYO Report; and
3. The surplus calculation was improperly calculated within the fiscal year 2020 CSEYO Report. However, the errors had no impact on the beginning fiscal year 2021 calculation.

We recommend the School correct these errors before filing the fiscal year 2021 CSEYO Report.

Best Practice Recommendations

Administrator Access

The School began utilizing Bill.com for disbursements during fiscal year 2021. The Director of Finance has administrator access to the system which allows the access to assign approvers and payors. As such, the School should reassign administrator access to the Director of IT to reduce risk.

Journal Entries

During the fiscal year 2021 audit, we identified that there was a significant amount of journal entries. Through discussions with management and audit procedures performed, it was determined that the majority of the entries were necessary to clean-up existing balances. Going forward, the Organization should limit the use of journal entries for routine purposes.

Other Matters for Your Information

New Lease Accounting Standard

In June 2017, Governmental Accounting Standards Board (GASB) issued Statement 87, *Leases*. This guidance applies to most leases with a term of over twelve months. These leases will now be recognized on the statement of net position of both the lessee and the lessor at the present value of payments expected to be made during the lease term. For leases with a term of twelve months or less, lease payments will continue to be recorded as expenses.

In accordance with this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset. The lease liability decreases as lease payments are made, and the lessee also recognizes interest expense. The right-to-use lease asset is amortized over the lease term.

Other Matters for Your Information (Continued)

New Lease Accounting Standard (Continued)

A lessor is required to recognize a lease receivable and a deferred inflow of resources. The lease receivable decreases as lease payments are made, and the lessee also recognizes interest revenue. The deferred inflow of resources is recognized as rental revenue, usually over the lease term. In addition, the lessor keeps the capital asset on their books and continues to amortize it and evaluate it for impairment.

For leases with related parties, the accounting under this standard is the same as third-party leases except in cases in which it is clear that the terms of the transaction have been significantly affected by the fact that the lessee and lessor are related.

In May 2020, GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, to defer the effective date of the lease guidance for organizations for an additional eighteen months. Therefore, the new lease standard is effective for fiscal years beginning after June 15, 2021 (fiscal year 2022).

In order to estimate how this change will affect your organization, you should summarize all of your leases and consider the impact the new standard will have on your combined general purpose financial statements. If the impact on your combined statement of net position is potentially significant, you may want to:

- Calculate your loan covenant ratios using your combined statement of net position as adjusted for these accounting changes to make sure you are still in compliance.
- Amend existing loan agreements so the loan covenants exclude any impact from lease accounting rule changes.
- Modify or change existing loan covenant definitions and calculations to specifically exclude these leases.
- Look at the impact of these changes to your revenues and expenses and the subsequent impact on any contracts, compensation agreements, etc.
- Consider if it still makes sense to lease instead of buying the asset.
- Estimate the effect of this change on the timing of your revenues and expenses and re-forecast your financial results to see the full impact of the change.

Statement on Auditing Standards – Auditor’s Reports

In an effort to increase the informational value and relevance of the auditor’s report for users, the AICPA’s Auditing Standards Board (ASB) issued Statement on Auditing Standards (SAS) No. 134, *Auditor Reporting and Amendments, Including Amendments Addressing Disclosures in the Audit of Financial Statements*, in May 2019. SAS No. 134 contains many substantive changes including:

- Opinion section is now required to be presented first in the auditor’s report and the basis for opinion section is required to follow the opinion section.
- A statement is added to the auditor’s report indicating that the auditor is required to be independent of the entity and meet the auditor’s other ethical responsibilities, in accordance with the relevant ethical requirements relating to the audit.
- Enhanced auditor reporting relating to going concern, including a description of the respective responsibilities of management and the auditor for going concern.
- Expanded description of the auditor’s responsibilities, including professional judgement and professional skepticism, and communications with those charged with governance.

Other Matters for Your Information (Continued)

Statement on Auditing Standards – Auditor’s Reports (Continued)

- A new auditing standard is created to address the auditor’s responsibility to communicate Key Audit Matters (KAM) when the auditor is engaged to do so. Communicating KAM in the auditor’s report will provide transparency about the audit to the financial statement users. Examples of KAM may include capital asset impairment, uncertain tax positions, revenue recognition, capital asset and inventory valuation. The communication of KAM does not alter the opinion on the financial statements taken as a whole.
- Clarified the relationship between Emphasis-of-Matter (EOM) paragraphs and the communication of KAM.
- Principal changes relate to form and content of the auditor’s report when the opinion is modified consistent with the requirements in the existing standards.

ASB also issued SAS No. 135, *Omnibus Statement on Auditing Standards - 2019*, and SAS No. 137, *The Auditor’s Responsibilities Relating to Other Information Included in Annual Reports*, in May 2019 and July 2019, respectively. The amendments in SAS No. 135 are intended to enhance audit quality by heightening the auditor’s focus on related parties and transactions and creating new communication requirements for the auditor in communicating significant unusual transactions to those charged with governance, such as difficult or contentious matters for which the auditor consulted outside the engagement team and uncorrected misstatements that could cause future material misstatements. SAS No. 137 addresses the auditor’s responsibilities relating to other information, whether financial or nonfinancial, included in an entity’s annual report. SAS No. 137 also requires a separate section to be included in the auditor’s report addressing such additional information.

The effective date of these new SASs is for audits of non-public company financial statements for periods ending on or after December 15, 2021.

If you have any questions or need further assistance with these items, please contact a member of your audit service team.

This information is intended solely for the use of the Finance Committee, the Boards of Trustees and management of the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

AAFCPAs, Inc.
Certified Public Accountants

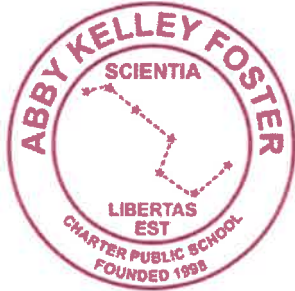
Client: **11429 - Abby Kelley Foster Charter Public School**
Engagement: **11429 - Abby Kelley Foster Charter Public School**
Period Ending: **6/30/2021**
Trial Balance: **TB-01 - Trial Balance**

Account	Description	W/P Ref	Debit	Credit	P&L Effect
Unadjusted changes in net position					\$ 621,893
Adjusting Journal Entries					
Adjusting Journal Entries JE # 1					
To properly record the bond discount as of and for the year ended June 30, 2021.					
5707-01	Interest Expense- Long Term Deb	AA-01	7,778.00		
283001	Bond Discount			7,778.00	
Total			7,778.00	7,778.00	(7,778)
Adjusting Journal Entries JE # 2					
To record the MTRS pension in-kind for the year ended June 30, 2021.					
5992-82	In- Kind Expenses - MTRS	12a	4,284,199.00		
446406	In Kind Donations			4,284,199.00	
Total			4,284,199.00	4,284,199.00	-
Adjusting Journal Entries JE # 3					
To properly state bonds payable as of June 30, 2021.					
200000	Accounts Payable	AA-01	168,100.00		
237000	Accrued Interest/Bond Costs Pay			58,151.00	
283000	Bond Payable- Note 1 19,480,000			53,745.00	
283003	Bond Payable-Loan 2- 10,000,000			56,204.00	
Total			168,100.00	168,100.00	-
Adjusting Journal Entries JE # 4					
To properly state depreciation expense as of and for the year ended June 30, 2021.					
5702-03	Depreciation - Computer Equipment	UV-02	57,153.00		
5901-07	Miscellaneous			57,153.00	
Total			57,153.00	57,153.00	-
Adjusting Journal Entries JE # 5					
To remove the paid MTRS amount as of June 30, 2021.					
101911	Middlesex Svgs Bank- Chkg Acct	BB-01	82,010.00		
200000	Accounts Payable			82,010.00	
Total			82,010.00	82,010.00	-
Adjusting Journal Entries JE # 6					
To write-off old student meal A/R and related allowance for uncollectible accounts as of and for the year ended June 30, 2021.					
112001	A/R Stud. Meals- allowance	11	52,540.00		
112000	A/R - Student Meal Payments			50,142.00	
5451-27	Bad Debt Expense			2,398.00	
Total			52,540.00	52,540.00	2,398
Adjusting Journal Entries JE # 7					
To reclass the purchase of chromebooks from miscellaneous to technology equipment and supplies for the year ended June 30, 2021					
5451-03	Technology Equipment & Supplies	FSA-06	98,824.00		
5901-07	Miscellaneous			98,824.00	
Total			98,824.00	98,824.00	-
Adjusting Journal Entries JE # 8					
To reclass prepaid expenses as of and for the year ended June 30, 2021.					
140000	Prepaid Expenses	L-01	64,060.00		
5903-68	IB Testing Fees & Shipping Cost		10,000.00		
140000	Prepaid Expenses			7,976.00	
5885-03	Property & Equipment Insurance			2,024.00	
5901-07	Miscellaneous			64,060.00	
Total			74,060.00	74,060.00	56,084
Total Adjusting Journal Entries			\$ 4,824,664.00	\$ 4,824,664.00	
Net effect of adjustments					50,704
Adjusted changes in net position					\$ 672,597

ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL

Uncorrected Misstatement Report
June 30, 2021

PAJE #	Adjustment Accounts	Journal Entry		Description of Audit Difference	General Purpose Financial Statement Effect		
		Debit	Credit		Total Assets	Total Liabilities	Change in Net Position
1	MTRB - Grant Programs	\$ 16,375	\$ -	To properly state accounts receivable funding and MTRS expense for the year ended June 30, 2021.	\$ -	\$ -	\$ (16,375)
	Unknown Expense	4,039	-		-	-	(4,039)
	Accounts Receivable - Funding	-	20,414		(20,414)	-	-
	Unadjusted Audit Difference - Current Year				\$ (20,414)	\$ -	\$ (20,414)



**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

**COMBINED GENERAL PURPOSE FINANCIAL STATEMENTS IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS
AND UNIFORM GUIDANCE
JUNE 30, 2021 AND 2020**

DRAFT

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Contents
June 30, 2021 and 2020

	<u>Pages</u>
Unmodified Opinion on Combined General Purpose Financial Statements Accompanied By Other Information – Governmental Entity	1 - 1A
Management's Discussion and Analysis	2 - 4
Combined General Purpose Financial Statements:	
Combined Statements of Net Position	5
Combined Statements of Revenues, Expenses and Changes in Net Position	6 - 7
Combined Statements of Cash Flows	8
Notes to Combined General Purpose Financial Statements	9 - 19
Schedule of Expenditures of Federal Awards	20
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Combined General Purpose Financial Statements Performed in Accordance With Government Auditing Standards	21 - 22
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	23 - 24
Schedule of Findings and Questioned Costs	25 - 26

**Unmodified Opinion on Combined General Purpose Financial Statements
Accompanied by Other Information – Governmental Entity**

Independent Auditor's Report

To the Boards of Trustees of
Abby Kelley Foster Charter Public School and
Abby Kelley Foster Educational Foundation, Inc.:

Report on the Combined General Purpose Financial Statements

We have audited the accompanying combined general purpose financial statements of Abby Kelley Foster Charter Public School (a Massachusetts charter school) and Abby Kelley Foster Educational Foundation, Inc. (a Massachusetts corporation, not for profit) (collectively, the Organization), which comprise the combined statements of net position as of June 30, 2021 and 2020, and the related combined statements of revenues, expenses and changes in net position and cash flows for the years then ended, and the related notes to the combined general purpose financial statements.

Management's Responsibility for the Combined General Purpose Financial Statements

Management is responsible for the preparation and fair presentation of these combined general purpose 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 the combined general purpose financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these combined general purpose financial statements based on our audits. We conducted our audits 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 we plan and perform the audits to obtain reasonable assurance about whether the combined general purpose financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined general purpose financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the combined general purpose financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the combined general purpose 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 entity's internal control. Accordingly, we 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 combined general purpose financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the combined general purpose financial statements referred to on page one present fairly, in all material respects, the combined financial position of Abby Kelley Foster Charter Public School and Abby Kelley Foster Educational Foundation, Inc. as of June 30, 2021 and 2020, and the changes in their net position and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplemental Information

Accounting principles generally accepted in the United States of America requires that the *Management's Discussion and Analysis* on pages 2 through 4 be presented to supplement the basic combined general purpose financial statements. Such information, although not a part of the basic combined general purpose 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 combined general purpose financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic combined general purpose financial statements, and other knowledge we obtained during our audit of the basic combined general purpose financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audits were conducted for the purpose of forming an opinion on the combined general purpose financial statements as a whole. The Schedule of Expenditures of Federal Awards for the year ended June 30, 2021, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the combined general purpose financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined general purpose financial statements. The information has been subjected to the auditing procedures applied in the audits of the combined general purpose financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined general purpose financial statements or to the combined general purpose financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the combined general purpose financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2021, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters for the year ended June 30, 2021. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Management's Discussion and Analysis
June 30, 2021

The following discussion and analysis of the Abby Kelley Foster Charter Public School's (the School) financial performance provides an overview of the School's financial activities for the fiscal year ended June 30, 2021, and summarized comparative information for fiscal year 2020. Please read it in conjunction with the School's combined general purpose financial statements and the related notes to the combined general purpose financial statements, which begin on page 5.

The School as a Whole

The School was established on July 1, 1998, after receiving their charter from the Commonwealth of Massachusetts (the Commonwealth) under Chapter 71, Section 89 of the General Laws of Massachusetts. The charter is awarded in five-year increments and is subject to renewal at the discretion of the Commonwealth of Massachusetts' Board of Elementary and Secondary Education (ESE). The charter for the School was recently renewed for the period from July 1, 2018, through June 30, 2023. The School serves a maximum of 1,426 students in grades kindergarten through 12.

Using This Annual Report

This annual report consists of a series of combined general purpose 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 *Combined Statement of Net Position*, a *Combined Statement of Revenues, Expenses and Changes in Net Position*, and a *Combined 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 combined general purpose financial statements which provide additional information that is essential to a full understanding of the information provided in the basic combined general purpose financial statements.

Combined General Purpose Financial Statements

The *Combined 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 *Combined 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 combined general purpose 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 position by the School that is applicable to a future reporting period. A deferred inflow of resources is an acquisition of net position by the School that is applicable to a future reporting period. Net position represents the difference between all other elements in a statement of net position and is displayed in two components—*net invested in capital assets* and *unrestricted*.

The *net invested 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.

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 the net investment in capital assets component of net position.

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Management's Discussion and Analysis
June 30, 2021

Combined General Purpose Financial Statements (Continued)

Over time, readers of the combined general purpose 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 *Combined 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 *Combined Statement of Net Position* are based on the activity presented in this statement. This statement helps to determine whether the School had sufficient revenues to cover expenses during the year and its net increase or decrease in net position based on current year operations.

The *Combined 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 combined general purpose financial statements provide additional information that is essential to a full understanding of the information provided in the School's combined general purpose financial statements.

Financial Highlights

The following financial highlights are for the fiscal year 2021, with comparative information from fiscal year 2020:

- The School held total assets of \$46,307,120 and \$47,177,090 at June 30, 2021 and 2020, respectively, of which \$37,147,144 and \$38,422,231 were net capital assets, respectively, and the majority of the remaining assets consisted of cash, certificates of deposit, grants and accounts receivable, and prepaid expenses.
- The School held total liabilities of \$22,787,768 and \$24,330,335 at June 30, 2021 and 2020, respectively. In fiscal year 2021, \$1,330,483 was the current portion and \$18,959,160 was the non-current portion of bonds payable. In fiscal year 2020, \$1,285,074 was the current portion and \$20,282,086 was the non-current portion of bonds payable.
- Total net position for the School was \$23,519,352 and \$22,846,755 at June 30, 2021 and 2020, respectively, of which \$6,661,851 and \$5,991,684 was unrestricted and \$16,857,501 and \$16,855,071 was for investments in capital assets, respectively.
- The School earned total revenues of \$27,012,514 and \$26,732,423 for the years ended June 30, 2021 and 2020, of which approximately 100% and 93% was operating revenue, respectively.

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Management's Discussion and Analysis
June 30, 2021

Financial Highlights (Continued)

- The School had total operating expenses of \$26,339,917 and \$24,259,569 for the years ended June 30, 2021 and 2020, respectively.
- The School's change in net position was \$672,597 and \$2,472,854 for the years ended June 30, 2021 and 2020, respectively. In fiscal year 2021, the net position was comprised of changes in operating net position of \$645,535 and general revenue of \$27,062. In fiscal year 2020, the net position was comprised of changes in operating net position of \$583,421 and general revenue of \$1,889,433.

Budgetary Highlights

The School's annual budget was amended as the year progressed. Actual revenue, net of in-kind, for the School was \$22,701,253 compared to budgeted revenue of \$22,209,446 or a difference of 2%. Per-pupil tuition revenue and interest income were slightly above budgeted projections, which was offset by slightly lower revenue from several secondary sources, primarily resulting from the shortened school year due to the COVID-19 pandemic.

The School budgeted tuition for fiscal years 2021 and 2020 was based on capacity enrollment of 1,426 students for each year, using the estimated average per-pupil rate from the sending districts.

School's Financial Activities

The majority of the School's funding is received from the Commonwealth of Massachusetts' Department of Elementary and Secondary Education and is based on a standard rate per-pupil per sending district. The School received \$19,073,829 in per-pupil funding in fiscal year 2021, versus \$18,287,802 in per-pupil funding in fiscal year 2020. This represents 71% of the School's revenue for each of the years ended June 30, 2021 and 2020. In addition, the School received various Federal, Commonwealth of Massachusetts and private grants, which totaled \$3,476,515 and \$2,606,178 for fiscal years 2021 and 2020, 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 financial information, contact the Business Office of the School.

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Combined Statements of Net Position
June 30, 2021 and 2020

Assets	2021			2020		
	Enterprise Fund - School	Blended Component Unit - Foundation	Total Enterprise Fund	Enterprise Fund - School	Blended Component Unit - Foundation	Total Enterprise Fund
Current Assets:						
Cash and cash equivalents	\$ 8,941,531	\$ 26,560	\$ 8,968,091	\$ 4,365,689	\$ 10,773	\$ 4,376,462
Certificates of deposit	-	-	-	4,140,653	-	4,140,653
Grants and accounts receivable, net	62,303	-	62,303	184,451	-	184,451
Prepaid expenses and other	156,142	-	156,142	64,066	-	64,066
Total current assets	9,159,976	26,560	9,186,536	8,754,859	10,773	8,765,632
Capital Assets, net	37,147,144	-	37,147,144	38,422,231	-	38,422,231
Total assets	\$ 46,307,120	\$ 26,560	\$ 46,333,680	\$ 47,177,090	\$ 10,773	\$ 47,187,863
Liabilities and Net Position						
Current Liabilities:						
Current portion of bonds payable	\$ 1,330,483	\$ -	\$ 1,330,483	\$ 1,285,074	\$ -	\$ 1,285,074
Accounts payable and accrued expenses	2,229,002	1,730	2,230,732	2,423,430	-	2,423,430
Total current liabilities	3,559,485	1,730	3,561,215	3,708,504	-	3,708,504
Bonds Payable, net	18,959,160	-	18,959,160	20,282,086	-	20,282,086
Remediation Liability	269,123	-	269,123	339,745	-	339,745
Total liabilities	22,787,768	1,730	22,789,498	24,330,335	-	24,330,335
Net Position:						
Unrestricted	6,661,851	24,830	6,686,681	5,991,684	10,773	6,002,457
Net invested in capital	16,857,501	-	16,857,501	16,855,071	-	16,855,071
Total net position	23,519,352	24,830	23,544,182	22,846,755	10,773	22,857,528
Total liabilities and net position	\$ 46,307,120	\$ 26,560	\$ 46,333,680	\$ 47,177,090	\$ 10,773	\$ 47,187,863

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Combined Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended June 30, 2021

	Enterprise Fund - School	Blended Component Unit - Foundation	Total Enterprise Fund
Operating Revenue:			
Per-pupil tuition	\$ 19,073,829	\$ -	\$ 19,073,829
In-kind pension	4,284,199	-	4,284,199
Grants - government	2,149,087	-	2,149,087
Transportation - government	1,327,428	-	1,327,428
Program fees and other income	150,909	26,932	177,841
Total operating revenue	<u>26,985,452</u>	<u>26,932</u>	<u>27,012,384</u>
Operating Expenses:			
Personnel and related costs:			
Salaries	12,762,771	-	12,762,771
In-kind pension	4,284,199	-	4,284,199
Payroll taxes and employee benefits	2,467,586	-	2,467,586
Staff development	61,256	-	61,256
Total personnel and related costs	<u>19,575,812</u>	<u>-</u>	<u>19,575,812</u>
Student costs:			
Student transportation	1,097,055	-	1,097,055
Instructional software and equipment	547,150	-	547,150
Contracted services	194,208	-	194,208
Office and classroom supplies	180,456	-	180,456
Food services	173,332	-	173,332
Student activities	79,409	-	79,409
Total student costs	<u>2,271,610</u>	<u>-</u>	<u>2,271,610</u>
Occupancy:			
Utilities	868,423	-	868,423
Interest	736,013	-	736,013
Facility maintenance	628,187	-	628,187
Insurance	143,142	-	143,142
Equipment rental and maintenance	81,666	-	81,666
Other	10,195	-	10,195
Total occupancy	<u>2,467,626</u>	<u>-</u>	<u>2,467,626</u>
Other operating expenses:			
Professional services	232,692	2,896	235,588
Dues and subscriptions	68,790	35	68,825
Bad debt	56,663	-	56,663
Miscellaneous	45,504	4,017	49,521
Contracted services	37,836	-	37,836
Meeting and travel	27,479	-	27,479
Printing and postage	11,275	256	11,531
Fundraising	-	5,671	5,671
Advertising	5,227	-	5,227
Total other operating expenses	<u>485,466</u>	<u>12,875</u>	<u>498,341</u>
Depreciation	<u>1,539,403</u>	<u>-</u>	<u>1,539,403</u>
Total operating expenses	<u>26,339,917</u>	<u>12,875</u>	<u>26,352,792</u>
Changes in net position from operations	645,535	14,057	659,592
General Revenue:			
Interest income	<u>27,062</u>	<u>-</u>	<u>27,062</u>
Changes in net position	672,597	14,057	686,654
Net Position:			
Beginning of Year	<u>22,846,755</u>	<u>10,773</u>	<u>22,857,528</u>
End of Year	<u>\$ 23,519,352</u>	<u>\$ 24,830</u>	<u>\$ 23,544,182</u>

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Combined Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended June 30, 2020

	Enterprise Fund - School	Blended Component Unit - Foundation	Eliminations	Total Enterprise Fund
Operating Revenue:				
Per-pupil tuition	\$ 18,287,802	\$ -	\$ -	\$ 18,287,802
In-kind pension	3,724,091	-	-	3,724,091
Grants - government	1,356,444	-	-	1,356,444
Transportation - government	1,242,424	-	-	1,242,424
Program fees and other income	224,919	7,091	-	232,010
Program specific grants - private	7,310	-	(7,310)	-
Total operating revenue	24,842,990	7,091	(7,310)	24,842,771
Operating Expenses:				
Personnel and related costs:				
Salaries	11,897,199	-	-	11,897,199
In-kind pension	3,724,091	-	-	3,724,091
Payroll taxes and employee benefits	1,993,790	-	-	1,993,790
Staff development	81,498	-	-	81,498
Total personnel and related costs	17,696,578	-	-	17,696,578
Student costs:				
Student transportation	1,177,689	-	-	1,177,689
Instructional software and equipment	220,459	-	-	220,459
Contracted services	145,671	-	-	145,671
Office and classroom supplies	227,138	-	-	227,138
Food services	335,348	-	-	335,348
Student activities	127,543	-	-	127,543
Total student costs	2,233,848	-	-	2,233,848
Occupancy:				
Utilities	755,590	-	-	755,590
Interest	782,087	-	-	782,087
Facility maintenance	553,285	-	-	553,285
Insurance	147,281	-	-	147,281
Equipment rental and maintenance	82,397	-	-	82,397
Other	6,665	-	-	6,665
Total occupancy	2,327,305	-	-	2,327,305
Other operating expenses:				
Professional services	285,158	-	-	285,158
Dues and subscriptions	32,141	76	-	32,217
Bad debt	52,540	-	-	52,540
Miscellaneous	26,735	3,355	-	30,090
Contracted services	32,539	-	-	32,539
Meeting and travel	21,074	-	-	21,074
Printing and postage	17,025	139	-	17,164
Advertising	1,563	-	-	1,563
Grants	-	7,310	(7,310)	-
Total other operating expenses	468,775	10,880	(7,310)	472,345
Depreciation	1,533,063	-	-	1,533,063
Total operating expenses	24,259,569	10,880	(7,310)	24,263,139
Changes in net position from operations	583,421	(3,789)	-	579,632
General Revenue:				
Donated property	1,800,000	-	-	1,800,000
Interest income	89,433	-	-	89,433
Total general revenue	1,889,433	-	-	1,889,433
Changes in net position	2,472,854	(3,789)	-	2,469,065
Net Position:				
Beginning of Year	20,373,901	14,562	-	20,388,463
End of Year	\$ 22,846,755	\$ 10,773	\$ -	\$ 22,857,528

ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.

Combined Statements of Cash Flows
For the Years Ended June 30, 2021 and 2020

	2021			2020		
	Enterprise Fund - School	Blended Component Unit - Foundation	Total Enterprise Fund	Enterprise Fund - School	Blended Component Unit - Foundation	Total Enterprise Fund
Cash Flows from Operating Activities:						
Receipts from tuition and transportation	\$ 20,401,257	\$ -	\$ 20,401,257	\$ 21,336,958	\$ -	\$ 21,336,958
Receipts from government grants	2,179,099	-	2,179,099	1,361,582	-	1,361,582
Receipts from other sources	270,107	26,932	297,039	224,625	10,791	235,416
Payments for personnel and related	(15,006,287)	-	(15,006,287)	(13,852,817)	-	(13,852,817)
Payments for supplies and services	(4,882,537)	(11,145)	(4,893,682)	(3,456,254)	(30,880)	(3,487,134)
Payments for interest	(731,908)	-	(731,908)	(777,852)	-	(777,852)
Net cash provided by (used in) operating activities	2,229,731	15,787	2,245,518	4,836,242	(20,089)	4,816,153
Cash Flows from Investing Activities:						
Interest earned on certificates of deposit	(24,976)	-	(24,976)	(84,159)	-	(84,159)
Maturity of certificates of deposit	4,165,629	-	4,165,629	-	-	-
Acquisition of capital assets	(509,247)	-	(509,247)	(944,511)	-	(944,511)
Net cash provided by (used in) investing activities	3,631,406	-	3,631,406	(1,028,670)	-	(1,028,670)
Cash Flows from Financing Activities:						
Principal payments on bonds payable	(1,285,295)	-	(1,285,295)	(1,239,351)	-	(1,239,351)
Net Change in Cash and Cash Equivalents	4,575,842	15,787	4,591,629	2,568,221	(20,089)	2,548,132
Cash and Cash Equivalents:						
Beginning of year	4,365,689	10,773	4,376,462	1,797,468	30,862	1,828,330
End of year	\$ 8,941,531	\$ 26,560	\$ 8,968,091	\$ 4,365,689	\$ 10,773	\$ 4,376,462
Cash Flows from Operating Activities:						
Changes in net position	\$ 672,597	\$ 14,057	\$ 686,654	\$ 2,472,854	\$ (3,789)	\$ 2,469,065
Adjustments to reconcile changes in net position to net cash provided by (used in) operating activities:						
Depreciation	1,539,403	-	1,539,403	(1,800,000)	-	(1,800,000)
Interest - amortization	7,778	-	7,778	1,533,063	-	1,533,063
Bad debt	56,663	-	56,663	7,778	-	7,778
Changes in operating assets and liabilities:						
Tuition receivable	-	-	-	52,540	-	52,540
Grants and accounts receivable	65,485	-	65,485	1,758,407	-	1,758,407
Prepaid expenses and other	(92,076)	-	(92,076)	(116,114)	3,700	(112,414)
Due (to) from affiliate	-	-	-	163,459	-	163,459
Accounts payable and accrued expenses	50,503	1,730	52,233	20,000	(20,000)	-
Remediation receivable (liability), net	(70,622)	-	(70,622)	343,992	-	343,992
Net cash provided by (used in) operating activities	2,229,731	15,787	2,245,518	4,836,242	(20,089)	4,816,153
Supplemental Disclosure of Cash Flow Information:						
Acquisition of capital assets included in accounts payable and accrued expenses	\$ -	\$ -	\$ -	\$ 244,931	\$ -	\$ -

The accompanying notes are an integral part of these combined general purpose statements.

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Notes to Combined General Purpose Financial Statements
June 30, 2021 and 2020

1. OPERATIONS

Abby Kelley Foster Charter Public School (the School) was established on March 2, 1998, before receiving its charter from the Commonwealth of Massachusetts (the Commonwealth) under Chapter 71, Section 89 of the General Laws of Massachusetts. The initial charter was for a five-year period effective July 1, 1998, and is subject to renewal every five years at the discretion of the Commonwealth of Massachusetts' Department of Elementary and Secondary Education (DESE). The School's current charter will expire on June 30, 2023. As a state chartered organization, the School is not subject to Federal or state income taxes. Donors may deduct contributions made to the School within Internal Revenue Code (IRC) regulations.

The School operates elementary, middle and high schools on one campus in Worcester, Massachusetts (the Property) and offers children in grades kindergarten through 12 a publicly supported academic education. The School is chartered to serve 1,426 students. During fiscal years 2021 and 2020, the School served 1,424 and 1,421 children, respectively.

Abby Kelley Foster Educational Foundation, Inc. (the Foundation) is a legally separate, tax-exempt organization that acts primarily as a fundraising organization to supplement the resources of the School. The Foundation is exempt from Federal income taxes as an organization (not a private foundation) formed for charitable purposes under Section 501(c)(3) of the IRC. Donors may deduct contributions made to the Foundation within the requirements of the IRC. The Foundation is also exempt from state income taxes.

The School and the Foundation have separate Boards of Trustees. Four out of six of the Foundation's Board members are appointed by the School. The Foundation's activities consist of raising funds on behalf of the School. Due to these factors, the general purpose financial statements of the School and the Foundation are presented on a combined basis. The School and the Foundation are collectively referred to as the Organization throughout these combined general purpose financial statements.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation - GASB Standards

The accompanying combined general purpose financial statements were prepared on the accrual basis. Since the School is a quasi-public corporation, their accounting policies and combined general purpose financial statement presentation are governed by standards issued by the Governmental Accounting Standards Board (GASB). The School follows GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. GASB Statement No. 34 outlines financial reporting requirements for state and local governments. The School is considered a special purpose government organization that conducts only business-type activities within the meaning of GASB Statement No. 34 and, therefore, only has enterprise funds within its proprietary fund.

Consistent with the provisions of GASB Statement Nos. 14 and 39, as clarified by GASB Statement No. 61, *The Financial Reporting Entity: "Omnibus" an amendment to GASB Statement Nos. 14 and 34*, the Foundation is presented in the combined general purpose financial statements as a "blended" component unit of the School in the Total Enterprise Fund column. All inter-agency transactions between the School and the Foundation have been eliminated in the eliminations column in the accompanying combined general purpose financial statements.

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Notes to Combined General Purpose Financial Statements
June 30, 2021 and 2020

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. Grants and contributions are recognized when all eligible requirements are met.

Pursuant to GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, the Organization 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.

Classification of Net Position

Unrestricted Net Position - Represents the portion of expendable funds that are used to support the operations, including funds for which the donor-imposed restrictions have been met in accordance with funding agreements.

Net Invested in Capital Net Position - Represents the net book value of capital assets and other resources restricted for capital, net of related debt.

Grants and Accounts Receivable and Allowance for Doubtful Accounts

Grants and accounts receivable consist primarily of government grants and student lunch fees accounts receivable. Management's periodic evaluation of the adequacy of the allowance for doubtful accounts is based on the School's past collection experiences. Account balances are written off when deemed uncollectible. The allowance for doubtful accounts was \$52,540 as of June 30, 2020. There was no allowance for doubtful accounts deemed necessary as of June 30, 2021.

Revenue Recognition

Per-pupil tuition, transportation - government, and grants - government are recorded as services are provided and costs are incurred. The Commonwealth of Massachusetts, Executive Office of Administration and Finance, calculates per-pupil tuition and transportation reimbursement which are paid to the School by DESE.

Program fees are recognized as services are provided. Program fees received in advance of being earned are deferred and included in accounts payable and accrued expenses in accompanying combined statements of net position.

The Organization records unrestricted grants and contributions when they are received or unconditionally committed. Gifts of cash and other assets are recorded as restricted program funds if they are received or unconditionally committed with donor stipulations that limit the use of the donated assets. When a stipulated purpose restriction is accomplished, donor restricted net position is reported in the combined statements of revenues, expenses and changes in net position as a transfer between funds.

All other income is recorded when earned.

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Notes to Combined General Purpose Financial Statements
June 30, 2021 and 2020

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Advertising

Advertising costs are expensed as they are incurred.

Cash and Cash Equivalents

For the purpose of the combined statements of cash flows, management considers all highly liquid investments with an initial maturity of three months or less to be cash and cash equivalents.

Certificates of Deposit

Certificates of deposit (CDs) at June 30, 2020, consisted of three CDs, with interest rates ranging from 0.2% to 2.0%, which matured in November 2020 and were not renewed.

Capital Assets and Depreciation

Capital assets are recorded at cost, if purchased, or fair value at the time of donation. Renewals and betterments are capitalized, while repairs and maintenance are expensed as they are incurred. Capital assets with a cost value of greater than \$5,000 are capitalized. Depreciation is computed using the straight-line method over the following estimated useful lives:

Land improvements	15 - 20 years
Buildings	40 years
Building improvements	15 - 40 years
Computers and related equipment	3 - 5 years
Furniture and equipment	7 years
Textbooks and instructional materials	5 years
Musical instruments	5 years
Automobiles	5 - 10 years

Land is not depreciated.

Bond Discount

The bond discount is being amortized on a straight-line basis, which approximates the effective interest method, over the term of the related debt agreements (see Note 8).

In-Kind Goods and Services and Donated Capital

The Commonwealth provides in-kind pension payments on behalf of the School (see Note 7). These services are reflected in the accompanying combined general purpose financial statements based upon the estimated value assigned by the Commonwealth.

The School was donated a condo unit during fiscal year 2020, which was appraised at a value of \$1,800,000. Additionally, the School incurred \$59,496 of legal fees associated with the closing of the condo, which were capitalized as of June 30, 2020 (see Note 3).

The School and the Foundation also receive donated services from a variety of volunteers. No amounts have been recognized in the accompanying combined general purpose financial statements, since these services do not meet the criteria for recording in accordance with accounting principles generally accepted in the United States of America.

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Notes to Combined General Purpose Financial Statements
June 30, 2021 and 2020

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Estimates

The preparation of combined general purpose financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that may affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities as of the date of the combined general purpose financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

Fair Value Measurements

The Organization follows the accounting and disclosure standards pertaining to GASB Statement No. 72, *Fair Value Measurement and Application*, for qualifying assets and liabilities. Fair value is defined as the price that the Organization would receive upon selling an asset or pay to settle a liability in an orderly transaction between market participants at the measurement date.

The Organization uses a framework for measuring fair value that includes a hierarchy that categorizes and prioritizes the sources used to measure and disclose fair value. This hierarchy is broken down into three levels based on inputs that market participants would use in valuing the financial instruments based on market data obtained from sources independent of the Organization. Inputs refer broadly to the assumptions that market participants would use in pricing the financial instrument, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that are developed using market data, such as publicly available information about actual events or transactions, and which reflect the assumptions that market participants would use when pricing an asset or liability. Unobservable inputs are inputs for which market data are not available and that are developed using the best information available about the assumptions that market participants would use when pricing an asset or liability. The three-tier hierarchy of inputs is summarized in the three broad levels as follows:

Level 1 - Inputs that reflect unadjusted quoted prices in active markets for identical assets at the measurement date.

Level 2 - Inputs other than quoted prices that are observable for the asset either directly or indirectly, including inputs in markets that are not considered to be active.

Level 3 - Inputs that are unobservable and which require significant judgment or estimation.

An asset or liability's level within the framework is based upon the lowest level of any input that is significant to the fair value measurement. All qualifying assets and liabilities are valued using Level 1 inputs.

Subsequent Events

Subsequent events have been evaluated through October 27, 2021, which is the date the combined general purpose financial statements were available to be issued. See Note 16 for an event that met the criteria for recognition in the combined general purpose financial statements.

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Notes to Combined General Purpose Financial Statements
June 30, 2021 and 2020

3. CAPITAL ASSETS

Capital assets consist of the following at June 30, 2021:

	Balance June 30, 2020	Additions	Transfers	Balance June 30, 2021
Capital assets:				
Land	\$ 2,996,500	\$ -	\$ -	\$ 2,996,500
Land improvements	4,394,842	18,942	-	4,413,784
Buildings	37,298,248	-	(17,152)	37,281,096
Building improvements	7,766,924	222,893	17,152	8,006,969
Computers and related equipment	1,142,965	-	-	1,142,965
Furniture and equipment	1,091,779	-	-	1,091,779
Textbooks and instructional materials	115,397	-	-	115,397
Musical instruments	116,001	-	-	116,001
Automobiles	20,643	-	-	20,643
Construction in progress	-	22,481	-	22,481
Total capital assets	54,943,299	264,316	-	55,207,615
Less - accumulated depreciation	16,521,068	1,539,403	-	18,060,471
Capital assets, net	<u>\$ 38,422,231</u>	<u>\$ (1,257,087)</u>	<u>\$ -</u>	<u>\$ 37,147,144</u>

Capital assets consist of the following at June 30, 2020:

	Balance June 30, 2019	Additions	Disposals	Transfers	Balance June 30, 2020
Capital assets:					
Land	\$ 2,816,500	\$ 180,000	\$ -	\$ -	\$ 2,996,500
Land improvements	4,394,842	-	-	-	4,394,842
Buildings	35,618,752	1,679,496	-	-	37,298,248
Building improvements	6,753,857	941,794	-	71,273	7,766,924
Computers and related equipment	1,027,046	115,919	-	-	1,142,965
Furniture and equipment	1,019,546	72,233	-	-	1,091,779
Textbooks and instructional materials	120,927	-	(5,530)	-	115,397
Musical instruments	116,001	-	-	-	116,001
Automobiles	20,643	-	-	-	20,643
Construction in progress	71,273	-	-	(71,273)	-
Total capital assets	51,959,387	2,989,442	(5,530)	-	54,943,299
Less - accumulated depreciation	14,993,535	1,533,063	(5,530)	-	16,521,068
Capital assets, net	<u>\$ 36,965,852</u>	<u>\$ 1,456,379</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,422,231</u>

At June 30, 2021, construction in process related to the beginning phases of an Information Technology upgrade project. The project is expected to have a total cost of approximately \$325,000 and is expected to be completed and placed into service in fiscal year 2022.

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Notes to Combined General Purpose Financial Statements
June 30, 2021 and 2020

4. FUNDING AND CONCENTRATIONS

The School receives significant funding from the Commonwealth and various Federal agencies for its tuition, transportation and grant revenue. This funding is subject to audit by the appropriate governmental agency. In the opinion of management, the results of such audits, if any, will not have a material effect on the combined financial position of the School as of June 30, 2021 and 2020, or on the changes in its net position for the years then ended. The School received approximately 99% of its operating revenue from the Commonwealth for the years ended June 30, 2021 and 2020, excluding in-kind.

5. CONCENTRATION OF CREDIT RISK

The Organization maintains its cash and certificate deposit balances in various banks and financial institutions which are insured within the limits of the Federal Deposit Insurance Corporation (FDIC) and the Depositors Insurance Fund (DIF). DIF insures all deposits above FDIC limits. At certain times during the year, cash balances exceeded the insured amounts. The Organization believes it is not exposed to any significant credit risk on cash and cash equivalents.

As required by GASB Statement No. 40, *Deposits and Invested Risk Disclosures*, the following represents a summary of deposits at June 30:

	<u>2021</u>		<u>2020</u>	
	<u>School</u>	<u>Foundation</u>	<u>School</u>	<u>Foundation</u>
Fully insured	\$ 8,333,253	\$ 26,560	\$ 8,009,355	\$ 10,773
Uncollateralized	608,278	-	496,987	-
	<u>\$ 8,941,531</u>	<u>\$ 26,560</u>	<u>\$ 8,506,342</u>	<u>\$ 10,773</u>

6. LEASE COMMITMENTS

Equipment Leases

The School leases equipment under operating lease agreements which require aggregate monthly payments of \$6,778 and \$4,606 as of June 30, 2021 and 2020, respectively. These leases expire on various dates through November 2025. Equipment rental was \$79,608 and \$30,995 for fiscal years 2021 and 2020, respectively, and is included in equipment rental and maintenance in the accompanying combined statements of revenues, expenses and changes in net position.

Future minimum cash payments under these agreements are as follows:

<u>Fiscal Year</u>	
2022	\$ 81,372
2023	81,372
2024	81,372
2025	21,477
2026	2,205
	<u>\$ 267,798</u>

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Notes to Combined General Purpose Financial Statements
June 30, 2021 and 2020

7. RETIREMENT PLANS

The School's teaching staff and certain administrators participate individually in the Massachusetts Teachers' Retirement System (MTRS). MTRS is managed by the Commonwealth. The School is not legally required to contribute to MTRS. All full-time teaching staff and administrators are covered by and must participate in MTRS. These qualified employees and the School are exempt from Federal social security taxes. Benefits vest fully after ten years of full-time employment. An employee may receive retirement benefits after twenty years of service or ten years of service having attained the age of 55. Covered employees are required by state statute to contribute 5% to 11% of their salaries, depending on their date of hire, and an additional 2% of their salary in excess of \$30,000 to the plan.

The School follows GASB Statement No. 68 (GASB 68), *Accounting and Financial Reporting for Pensions an Amendment of GASB Statement No. 27* (GASB 27), which requires the School to recognize its proportionate share of pension expense and in-kind revenue, "on behalf of payments", related to MTRS, as reported by the Commonwealth. In accordance with GASB 68, the School's arrangement meets the definition of a special funding situation, whereby the School does not contribute to MTRS and the Commonwealth is required to make actuarially determined contributions to maintain the financial integrity of the retirement system. The School's proportionate share of MTRS's pension expense, as calculated under GASB 68, was \$4,284,199 and \$3,724,091 for the years ended June 30, 2021 and 2020, respectively, which is reflected as in-kind pension revenue and expense in the accompanying combined statements of revenues, expenses and changes in net position. The School's proportionate share of MTRS's net pension liability was \$34,685,848 and \$30,709,756 at the measurement date selected by the Commonwealth of June 30, 2020 and 2019, respectively. In accordance with the special funding situation under GASB 68, these amount have not been recorded in the accompanying combined general purpose financial statements.

The School contributed \$66,915 to MTRS, as required by certain government grants, for the years ended June 30, 2021 and 2020, which is included in payroll taxes and employee benefits in the accompanying combined statements of revenues, expenses and changes in net position.

The School had a 401(k) retirement plan covering substantially all employees. The School closed the 401(k) retirement plan to new contributions in April 2018 and the plan was fully dissolved on April 23, 2021.

In March 2018, the School opened a 403(b) retirement plan covering substantially all employees. The School contributed \$120,236 and \$116,084 of matching contributions to the plan in fiscal years 2021 and 2020, respectively, which are included in payroll taxes and employee benefits in the accompanying combined statements of revenues, expenses and changes in net position.

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Notes to Combined General Purpose Financial Statements
June 30, 2021 and 2020

8. BONDS PAYABLE

Bonds payable consist of the following:

	<u>2021</u>	<u>2020</u>
Bonds payable, Massachusetts Development Finance Agency (MDFA) Variable Rate Demand Revenue Bonds, Abby Kelley Foster Charter Public School Issue, Series 2008A, with initial monthly payments of \$96,700, including interest of 3.43% through May 31, 2023. The interest rate will be adjusted, including its effect on the monthly payment, every ten years to 68.6% of the Federal Home Loan Bank (FHLB) rate, plus 225 basis points, beginning on June 1, 2023, through the bond's maturity of September 2038, at which time all outstanding principal and interest are due. The bond is secured by a first mortgage on the Property. In the event of default, the outstanding principal and accrued interest will be declared due and payable.	\$ 15,030,966	\$ 15,656,863
Bonds payable, MDFA Variable Rate Demand Revenue Bonds, Abby Kelley Foster Charter Public School Issue, Series 2008B, with initial monthly payments of \$71,391, including interest of 3.43% through May 31, 2023. The interest rate will be adjusted, including its effect on the monthly payment, to 68.6% of the FHLB rate as of June 1, 2023, plus 225 basis points, through June 2028, at which time all outstanding principal and interest are due. The bond is secured by a second mortgage on the Property. In the event of default, the outstanding principal and accrued interest will be declared due and payable.	<u>5,313,121</u>	<u>5,972,519</u>
Total bonds at par	20,344,087	21,629,382
Less - unamortized bond discount	54,444	62,222
Less - current portion of bonds payable	<u>1,330,483</u>	<u>1,285,074</u>
Bonds payable, net of current portion	<u>\$ 18,959,160</u>	<u>\$ 20,282,086</u>

Interest expense under these agreements was \$728,235 and \$774,309 for the years ended June 30, 2021 and 2020, respectively, and is included in interest expense in the accompanying combined statements of revenues, expenses and changes in net position. As of June 30, 2021 and 2020, the School recorded \$58,151 and \$61,824, respectively, of accrued interest under these agreements, which is included in accounts payable and accrued expenses in the accompanying statements of net position.

The bond discount totaling \$140,000 is shown net of accumulated amortization of \$85,556 and \$77,778 as of June 30, 2021 and 2020, respectively. Amortization of the bond discount under these agreements was \$7,778 for the years ended June 30, 2021 and 2020, and is included in interest expense in the accompanying combined statements of revenues, expenses and changes in net position.

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Notes to Combined General Purpose Financial Statements
June 30, 2021 and 2020

8. BONDS PAYABLE (Continued)

Future minimum payments are as follows as of June 30, 2021:

	<u>Principal</u>	<u>Interest</u>
2022	\$ 1,330,483	\$ 686,720
2023	1,377,497	639,706
2024	1,424,567	592,635
2025	1,476,511	540,692
2026	1,528,685	488,518
2027 - 2031	5,786,094	1,729,850
2032 - 2036	4,918,266	884,299
2037 - 2039	<u>2,501,984</u>	<u>103,101</u>
	<u>\$ 20,344,087</u>	<u>\$ 5,665,521</u>

These agreements have certain financial covenants in which the School was in compliance with as of June 30, 2021 and 2020.

9. GRANTS AND ACCOUNTS RECEIVABLE

Grants and accounts receivable of the School are due from the following at June 30:

	<u>2021</u>	<u>2020</u>
Commonwealth	\$ 46,446	\$ 88,051
Other	<u>15,857</u>	<u>148,940</u>
	62,303	236,991
Less - allowance for doubtful accounts	<u>-</u>	<u>(52,540)</u>
Total grants and accounts receivable, net	<u>\$ 62,303</u>	<u>\$ 184,451</u>

10. ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued expenses are comprised of the following as of June 30:

	<u>2021</u>	<u>2020</u>
Accrued salaries and related	86%	68%
Payables to vendors	<u>14</u>	<u>32</u>
	<u>100%</u>	<u>100%</u>

11. RELATED PARTY TRANSACTIONS

The School provided, at no cost, office space and certain personnel services to the Foundation.

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Notes to Combined General Purpose Financial Statements
June 30, 2021 and 2020

12. CUMULATIVE SURPLUS REVENUE

Effective July 1, 2010, any cumulative surplus revenue generated by the School must comply with M.G.L.c.71, Section 89 (as amended by Chapter 12 of the Acts of 2010 under Section 8 (hh)). In accordance with this legislation and subsequent DESE regulations, if the School's cumulative surplus revenue, as defined, exceeds 20% of its operating budget and its budgeted capital costs for the succeeding fiscal year, the amount in excess of said 20% shall be returned by the School to the sending district or districts and the state in proportion to their share of tuition paid during the fiscal year.

As of June 30, 2021 and 2020, the School's cumulative surplus revenue was less than 20%; however, the calculation is subject to DESE review and approval. Management does not anticipate any material change in the calculation.

13. PROFESSIONAL DEVELOPMENT

The School incurred expenditures for the purpose of providing professional development to staff and teachers. The School expended \$61,256 and \$81,498 for the years ended June 30, 2021 and 2020, respectively, which are reflected as staff development in the accompanying combined statements of revenues, expenses and changes in net position.

14. REMEDIATION

During fiscal year 2019, the School became aware of a reportable condition related to Chlorinated Volatile Organic Compounds in the indoor air of the high school building. An assessment was completed by environmental professionals to estimate the total cost of the remediation required. Total estimated costs to remediate this issue are expected to be \$785,010. During fiscal years 2021 and 2020, the School made payments of \$70,622 and \$188,737, respectively, towards the expected costs. The School expects to incur annual monitoring costs. The School does not expect to recover any of the additional costs. The School follows GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*. Accordingly, the expected costs to remediate are recorded based on the current value using an estimate of probability of the cost, less any expected recoveries. This estimate will be reassessed on a yearly basis.

At June 30, 2021 and 2020, the School has a remaining accrual of \$269,123 and \$339,745, respectively, which is reflected as a remediation liability in the accompanying combined statements of net position.

All monitoring costs are included in professional services and facility maintenance in the accompanying combined statements of revenues, expenses and changes in net position for the years ended June 30, 2021 and 2020.

15. CONTINGENCY

Starting during fiscal year 2020 and continuing into fiscal year 2021, COVID-19 has been recognized as a global pandemic. Federal, state and local governments in the United States have imposed restrictions on travel and business operations. While the business disruption is currently expected to be temporary, there is considerable uncertainty around the duration and the impact it will have on the Organization's operations and financial position. As a result, the adverse impact COVID-19 will have on the Organization's businesses, operating results, cash flows, and financial condition is uncertain. The financial impact to the Organization, if any, cannot be reasonably estimated at this time.

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Notes to Combined General Purpose Financial Statements
June 30, 2021 and 2020

16. SUBSEQUENT EVENT

Insurance Claim

In August 2021, the School experienced significant water damage in the elementary and middle schools. The costs for the water damage will exceed \$100,000 as the School anticipates to remodel the buildings. These repairs are in the early planning stages and there is no definitive plan of action at this time. The School filed an insurance claim to be reimbursed for the damages and the insurance company will reimburse costs up to \$500,000 per the School's flood policy.

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of the Treasury:			
Passed-Through the Commonwealth of Massachusetts, Department of Elementary and Secondary Education:			
COVID-19 - Coronavirus Relief Fund	21.019	118-421449-2021-0445 102-400898-2021-0445	\$ 445,663
U.S. Department of Education:			
Passed-Through Commonwealth of Massachusetts, Department of Elementary and Secondary Education:			
Special Education Cluster (IDEA):			
Special Education Grants to States	84.027	240-424552-2021-0445 274-488605-2021-0445	332,858
Special Education Preschool Grants	84.173	262-457966-2021-0445 298-486757-2021-0445	5,282
Total Special Education Cluster (IDEA)			338,140
Title I Grants to Local Educational Agencies	84.010	305-404239-2021-0445	434,274
COVID-19 - Education Stabilization Fund	84.425D	113-385958-2021-0445	376,583
COVID-19 - Charter Schools	84.282	534-490468-2021-0445	100,000
Supporting Effective Instruction State Grants (Formerly, Improving Teacher Quality State Grants)	84.367	140-404237-2021-0445	47,603
Student Support and Academic Enrichment Program	84.424	309-404240-2021-0445 309-304418-2021-0445	33,444
English Language Acquisition State Grants	84.365	180-304416-2021-0445 180-404238-2021-0445	26,235
Total U.S. Department of Education			1,356,279
U.S. Department of Agriculture:			
Passed-Through Commonwealth of Massachusetts, Department of Elementary and Secondary Education:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	14-348-CS-12	230,227
Total Expenditures of Federal Awards			\$ 2,032,169

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the Federal assistance activity of the Organization and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Note 2. Indirect Cost Rate

The Organization has elected not to use the 10% de minimis cost rate for its Federal programs.

**Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Combined General Purpose
Financial Statements Performed in Accordance
With Government Auditing Standards**

Independent Auditor's Report

To the Boards of Trustees of
Abby Kelley Foster Charter Public School and
Abby Kelley Foster Educational Foundation, Inc.:

We have audited, in accordance with the 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 combined general purpose financial statements of Abby Kelley Foster Charter Public School and Abby Kelley Foster Educational Foundation, Inc. (collectively, the Organization), which comprise the combined statement of net position as of June 30, 2021, and the related combined statements of revenues, expenses and changes in net position and cash flows for the year then ended, and the related notes to the combined general purpose financial statements, and have issued our report thereon dated October 27, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the combined general purpose financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined general purpose financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization's combined general purpose financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Westborough, Massachusetts
October 27, 2021

**Report on Compliance for Each Major Federal Program and Report on Internal
Control Over Compliance Required by the Uniform Guidance**

Independent Auditor's Report

To the Boards of Trustees of
Abby Kelley Foster Charter Public School and
Abby Kelley Foster Educational Foundation, Inc.:

Report on Compliance for Each Major Federal Program

We have audited the compliance of Abby Kelley Foster Charter Public School and Abby Kelley Foster Educational Foundation, Inc. (collectively, the Organization) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major Federal programs for the year ended June 30, 2021. The Organization's major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its Federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on the Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed a material instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2021-001. Our opinion on each major Federal program is not modified with respect to this matter.

The Organization's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. The Organization's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to on the previous page. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

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

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2021-001, that we consider to be a significant deficiency.

The Organization's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Westborough, Massachusetts
October 27, 2021

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Schedule of Findings and Questioned Costs
June 30, 2021

1. SUMMARY OF AUDITOR'S RESULTS

Combined General Purpose Financial Statements

Type of auditor's report issued on whether the combined general purpose financial statements audited were prepared in accordance with U.S. GAAP: Unmodified

Is a "going concern" emphasis-of-matter paragraph included in the auditor's report? ☐ Yes ☒ No

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported

Noncompliance material to combined general purpose financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over major Federal programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☒ Yes ☐ None reported

Type of auditor's report issued on compliance for major Federal program: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☒ Yes ☐ No

Identification of major Federal program:

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number</u>
Title I Grants to Local Educational Agencies	84.010
COVID-19 - Charter Schools	84.282

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

2. COMBINED GENERAL PURPOSE FINANCIAL STATEMENT FINDINGS

None

**ABBY KELLEY FOSTER CHARTER PUBLIC SCHOOL AND
ABBY KELLEY FOSTER EDUCATIONAL FOUNDATION, INC.**

Schedule of Findings and Questioned Costs
June 30, 2021

3. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2021-001

Material Instance of Non-Compliance

Written Procurement Policy

This finding impacts the procurement and suspension and debarment compliance requirement for the major program, Assistance Listing Number 84.282, COVID-29 - Charter Schools, funded by the Department of Elementary and Secondary Education (DESE).

Criteria: The Organization must follow the procurement standards set out at 2 CFR sections 200.318 through 200.326. The Organization also must use their own documented procurement procedures, which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal statutes and the procurement requirements identified in 2 CFR part 200.

Condition: During our compliance testing, we reviewed the Organization's procurement policy against Uniform Guidance standards. The policy did not meet all of the considerations that are required through Federal, Uniform Guidance, and state regulations. The Organization followed their procurement policy during fiscal year 2021, but should update this policy in accordance with these regulations.

Context: Compliance with the Uniform Guidance.

Effect: Non-compliance with the Uniform Guidance, potentially resulting in a decrease in Federal funding.

Cause: The Organization's existing procurement policy did not document all of the elements required by the Uniform Guidance.

Recommendation: AAFCPs recommends that management revise their policy to comply with current standards under the Uniform Guidance.

Management Response: During the audit, it was recognized that the Organization did obtain appropriate bids and performed an adequate and documented comparison of qualifications amongst the vendors before entering into a contract with a selected vendor. These practices, which are outlined in the Uniform Guidance Standard, although being followed, are not accurately reflected in our current procurement policy. This policy, along with other outdated Organizational policies, will be updated during fiscal year 2022. The recent hiring of a Human Resources Specialist will allow adequate time for our designated procurement employee to review the policy, update the policy, and make sure that sufficient controls and information are documented to more accurately reflect the current procurement procedures.



Abby Kelley Foster Charter Public School

10 New Bond Street Worcester, MA 01606

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TABLE OF CONTENTS

Friday, October 8, 2021, 8:00 a.m.

<https://akfcs-org.zoom.us/j/92978657296?pwd=S0k0WEFHek1qdEVPdjZRVUdPWWEJuZz09>

Meeting ID: 929 7865 7296 Passcode: 193024

By phone: +1 929 205 6099 US (New York) Meeting ID: 929 7865 7296

I.	Current Agenda 10.08.21	Page 1
II.	Previous Meeting Agenda & Minutes 09.10.21	Page 2-5
III.	MCAS Discussion	Page 6-10
IV.	Mission Discussion	Page 11-13

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Education Committee Meeting Agenda

Friday, October 8, 2021, 8:00 a.m.

<https://akfcs-org.zoom.us/j/92978657296?pwd=S0k0WEFHek1qdEVPdjZRVUdPWEJuZz09>

Meeting ID: 929 7865 7296 **Passcode:** 193024

By phone: +1 929 205 6099 US (New York) **Meeting ID:** 929 7865 7296

- I. Call to Order- Amy Vernon, Chair
- II. Attendance Recorded
- III. Review of the September 10, 2021, Meeting Minutes
 - a. **Motion:** To approve the September 10, 2021, Meeting Minutes.
- IV. MCAS Discussion- Curriculum Coordinators
- V. Literacy/Math Committees K-12- Heidi Paluk
- VI. Executive Director Goals- Amy Vernon
- VII. SEO Update- Dr. Caroline Cole
- VIII. Mission Discussion- Heidi Paluk
- IX. Principal Reports- Kelly Gould. Amy Puliafico, Christopher Kursonis
- X. Upcoming Education Committee Meeting(s)
 - a. Friday, November 12, 2021
 - b. Friday, December 10, 2021
- XI. Adjournment



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Education Committee Meeting Agenda- Digital Meeting

Friday, September 10, 2021, 8:00 a.m.

<https://akfcs-org.zoom.us/j/95177767178?pwd=SHF6UEdNYzN1cUgxZzlGMkhOWnZPZz09>

Meeting ID: 951 7776 7178 **Passcode:** 076302

By phone: +1 929 205 6099 US (New York) **Meeting ID:** 951 7776 7178

- I. Call to Order- Amy Vernon, Chair
- II. Introductions/Attendance Recorded
- III. Review of the August 13, 2021, Meeting Minutes
 - a. **Motion:** To approve the August 13, 2021, Meeting Minutes.
- IV. IB Test/Audit for FY'22- Kelly Davila
- V. Enrollment Update- AnnMarie Little
- VI. ELL Summary of Access Testing- Amelie Cabral
- VII. SEO Update/Tool- Carrie Cole, Amelie Cabral
- VIII. Principal Reports- Kelly Gould, Amy Puliafico, Chris Kursonis
- IX. Upcoming Education Committee Meeting(s)
 - a. Friday, October 8, 2021
 - b. Friday, November 12, 2021
- X. Adjournment



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Education Committee Meeting Minutes-DRAFT

Friday, September 10, 2021, 8:00 a.m. DIGITAL MEETING

<https://akfcs-org.zoom.us/j/95177767178?pwd=SHF6UEdNYzN1cUgxZzlGMkhOWnZPZz09>

Meeting ID: 951 7776 7178

Passcode: 076302

By phone: +1 929 205 6099 US **Meeting ID:** 951 7776 7178

The meeting was called to order by Amy Veron at 8:02 a.m. The attendance was recorded as follows:

Board/Committee Members: Dr. Jie Park, Amy Vernon, Shelly Yarnie

Staff in attendance: Kelly Gould, Amy Puliafico, Chris Kusronis, AnnMarie Little, Dr. Caroline Cole, Amelie Cabral, Kelly Davila, Jenn Guisto, Heidi Paluk, Kristine Hersey

The Committee reviewed the Meeting Minutes from the August 13, 2021 meeting. Ms. Vernon asked for a motion to approve the August 13, 2021, Meeting Minutes. The motion was made by Ms. Yarnie, seconded by Ms. Vernon.

Ms. Vernon opened the floor for Ms. Kelly Davila and her presentation. Ms. Davila, Assistant Principal, and Director of the IB Programme stated that the IB cohort that graduated in 2021 had a successful year with all 6 students earning their IB Diplomas; a significant number of students in the class of 2021 also took 2 or 3 certificates classes. Ms. Davila explained that there are requirements the students must meet to achieve their diplomas. Ms. Davila stated that the student must take 6 subject courses: 3 Higher Levels (HL) and 3 Standard Levels (SL). The student must also have scored on a 1-7 scale which corresponds to the total weighted assessment points earned for that subject. Ms. Davila stated the remaining requirements included: approximately 4 weighted assessments in each subject area; complete a 4,000-word Extended Essay; complete Theory of Knowledge Course; and complete 2 years of volunteer hours and a 1-month CAS Project (Creativity, Activity, Service).

Ms. Davila also stated that students must score a total of 24 points out of a possible 45 points (7 points per subject, 3 "bonus" points for Theory of Knowledge and Extended Essay) to achieve a Diploma and that 12 of their points must be in HL courses (which averages 4 points in each HL) and they cannot score below a D in Extended Essay and Theory of Knowledge. Ms. Davila explained that due to Covid, some changes were made and the May 2021 exams were modified with the following changes: All student Internal Assessments were submitted for external scoring; Teachers submitted Predicted Grades for each student/subject based on criteria provided by IB to individual schools (that criteria were calculated using historical grading patterns for the school); and all subject's exam requirements, except Mathematics, were modified by eliminating a paper or reducing the number of essay answers required. Ms. Davila stated that CAS requirements were also waived.

Ms. Davila stated that of the 116 subject exams taken, 114 scored a 3 or higher to earn an IB certificate. Ms. Davila stated that 98% earned an IB certificate and the average score was 4.44.



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Ms. Davila then explained that the 5-year IB Programme review will take place during the 2021-22 school year and that submission of Programme documentation is due March 15, 2022, for a preliminary review. Ms. Davila stated that due to the receipt of a Mifflin Memorial Fund Grant, all IB exam fees for the May 2022 session are paid at no cost to our IB seniors and their families. Ms. Davila thanked Mrs. Michelle Vigneux for her efforts in obtaining this grant.

Ms. Amelie Cabral provided an update on ACCESS testing. Ms. Cabral stated that ACCESS ran from Jan-May and there was no remote testing option. Ms. Cabral stated that 197 students had to complete the test in person and we had a 98% assessment rate; only 4 students did not complete it. Ms. Cabral stated that they were not able to reclassify K students as we had no prior information, but 27 students met the benchmark for reclassification. Ms. Cabral stated that there is now an expanded team of 9 people in the ESL department across all three schools. They are expanding the ESL curriculum as well as using a new platform (ELLevations) to track students' progress. Ms. Cabral stated that she was pleasantly surprised with the results of ACCESS and that 66% in grades 1-11 made progress; 5% remained the same, and those who had decreased were minimal (less than - 1%) and most decreases were in the writing domain.

Ms. AnnMarie Little then provided an update on enrollment. Ms. Little stated that 77 students withdrew from AKFCS last year and we have accepted 29 students off the waitlist. Ms. Little stated that most students are moving--either to an area town and/or out of state. Ms. Little stated that there are 9-10 new seats to fill by October 1, 2021. Of the students who withdrew, Ms. Little stated that 9th grade lost the most; 17 students. Ms. Little stated that last year, the enrollment policy was updated due to a mistake from 20 years ago which listed Holden but should have said Wachusett School District as part of the charter region. Ms. Little stated that an amendment must be submitted to DESE to include Wachusett as part of the AKFCS regional charter area. That amendment will need to be approved by the BESE (Board of Elementary and Secondary Education).

Dr. Carrie Cole shared that as the SEL framework is built across the district, she has been working with guidance staff, teachers, and other stakeholders (ABA's, BCBA's) to define the roles and responsibilities of each person. She is looking forward to using the assessment tool in mid-October to get a sense of where students (and staff) are with their mental health.

Ms. Cabral shared that she has been working with Dr. Cole on purchasing the Panorama platform that has an SEL and family engagement/cultural competency component. Panorama also has an MTSS module and although we are adopting MTSS across the district, we did not purchase that module yet as we have much work to do to lay the foundation.

Ms. Cabral stated that Panorama will help administer the SEL inventory tool to assess students 3 times per year on where they are socially and emotionally. This will help us evaluate if the interventions are working. The Panorama Tools are research-based and can help with identifying skills and competencies that are needed to help students as well as to help identify district (or school level) goals and implement strategies.

Questions included how often the survey will be administered (3x in fall, winter, spring) and how many questions will be asked (likely no more than 15). The questions can be selected from research-based questions depending on the overall goal of the program/department.

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The principals then provided an update. Ms. Kelly Gould informed everyone that the students are happy and respectful and have a feeling of excitement. She also explained that there is a new math program called Ready Math. Ms. Gould states that they are socially distancing as best as possible but the school did lose a floor due to recent flooding. Ms. Gould stated that they are maintaining flexibility and working with the students on keeping their masks on.

Ms. Puliafico then gave an update on the middle school, stating that the teachers and students were excited to be back. Ms. Pulifico stated that they were working on resetting routines and building procedures, especially for the 4th and 5th graders. Ms. Puliafico informed everyone there were minimal discipline issues so far this year. Ms. Puliafico stated that the heat in the building especially on hot days is an issue; we need to look at ways to mitigate this even as early as Spring. Ms. Puliafico also stated that academic screening would be done through iReady starting in the next two weeks.

Mr. Chris Kursonis provided an update for the high school. Mr. Kursonis stated that the students are happy being back to a routine. Mr. Kursonis stated that Grades 10-12 seamlessly transitioned to being back to school but Grades 8 and 9 have needed more assistance. Mr. Kursonis stated that there are a few student attendance issues as compared to when the students were remote learning.

Ms. Vernon called for a motion to adjourn the meeting. The motion was made by Ms. Yarnie, seconded by Dr. Park and the meeting adjourned at 9:10 a.m.

**MCAS Presentation
Education Committee
10/8/21**

Achievement Levels

ELA

GRADE	Meeting/ Exceeding	Partially Meeting	Not Meeting
3	45%	45%	10%
4	41%	45%	14%
5	32%	54%	14%
6	34%	39%	27%
7	29%	46%	24%
8	41%	52%	7%
10	74%	23%	3%

MATH

GRADE	Meeting/ Exceeding	Partially Meeting	Not Meeting
3	21%	49%	30%
4	7%	56%	37%
5	7%	54%	39%
6	18%	61%	21%
7	15%	58%	27%
8	27%	67%	6%
10	57%	38%	5%

ELA Average Score

GRADE	AVG SCORE 2019	AVG SCORE 2021	CHANGE
3	501.5	494.4	-7.1
4	502.1	493.6	-8.5
5	496.3	490.7	-5.6
6	496.4	488.7	-7.7
7	497.5	485.9	-11.6
8	502.7	497.5	-5.2
10	507.5	509.7	+2.2
3-8	499.4	491.8	-7.6

MATH Average Score

GRADE	AVG SCORE 2019	AVG SCORE 2021	CHANGE
3	493.4	479.6	-13.8
4	493.3	473.4	-19.9
5	492.0	474.5	-17.5
6	502.3	482.9	-19.4
7	493.7	480.9	-12.8
8	500.3	489.7	-10.6
10	505.2	501.2	-4
3-8	495.9	480.1	-15.8

ELA STUDENTS MOVING LEVELS (COHORT DATA)

GRADE	MEETING/ EXCEEDING STUDENTS 2019	MEETING/ EXCEEDING STUDENTS 2021	COHORT CHANGE	NOT MEETING STUDENTS 2019	NOT MEETING STUDENTS 2021	COHORT CHANGE
			NA			NA
			NA			NA
Current 5th Grade	63	37	-26	4	16	+12
Current 6th Grade	67	41	-26	7	32	+25
Current 7th Grade	54	33	-21	8	27	+19
Current 8th Grade	55	45	-10	11	8	-3
Current 10th Grade	59	70	+11	5	3	-2

MATH STUDENTS MOVING LEVELS (COHORT DATA)

GRADE	MEETING/ EXCEEDING STUDENTS 2019	MEETING/ EXCEEDING STUDENTS 2021	COHORT CHANGE	NOT MEETING STUDENTS 2019	NOT MEETING STUDENTS 2021	COHORT CHANGE
3			NA			NA
4			NA			NA
Current 5th Grade	35	8	-27	13	45	+32
Current 6th Grade	39	21	-18	12	25	+13
Current 7th Grade	39	17	-22	11	30	+19
Current 8th Grade	65	30	-35	2	7	+5
Current 10th Grade	58	54	-4	7	5	-2

* Deeper dive into individual student data is required. Growth percentiles, i-Ready data, MCAS history should be weighed to determine next steps.

Science Results

MATH

GRADE	Meeting/ Exceeding 2021	Meeting/ Exceeding 2019	Partially Meeting 2021	Partially Meeting 2019	Not Meeting 2021	Not Meeting 2019
5	24%	24%	52%	64%	25%	13%
8	32%	44%	58%	51%	10%	5%
9	69% (A/P)	90% (A/P)	25% (NI)	10%(NI)	5% (F)	0% (F)

Action Plan

High School

- Compare Fall i-Ready diagnostic to Spring MCAS data.
- Based on these data (along with progress reports)extra help sessions have been set up.
- IB students will be running extra help sessions. These sessions will focus on skills that students are weak in, as determined through i-Ready data.
- Curriculum meetings to determine how to incorporate past standards that students are weak in.
- Ongoing data analysis

Middle School

- Compare fall i-Ready diagnostic data to Spring MCAS data ----> Teachers are going to be using the MCAS in conjunction with the iReady data to guide their lessons and choose areas of focus throughout the year. These areas will be assessed regularly.
- WIN block (What I Need) purpose behind this block is for students who receive additional services to not miss academic classes. Additionally, students will receive remediation and extension by content area teachers during this time.
- Curriculum meetings to determine how to incorporate past standards that students are weak in, revisiting priority standards work from 2019.
- Ongoing data analysis
- Strengthening the resiliency, culture and expectations after 18 months of disrupted learning.
- Supporting students' social and emotional development though classroom based SEL activities.

Elementary School

- **Employ a multi-tiered system of supports in all areas of learning**
Increase teacher capacity and rigorous instruction in tier 1
Identify students and provide interventions throughout the year in tier 2
Identify and refer students in need of tier 3 supports

Math

- **Compare Fall i-Ready diagnostic data to Spring MCAS data ----> Teachers are going to use MCAS data in conjunction with iReady data to guide lessons and choose areas of focus throughout the year. These areas will be assessed regularly.**
- **Implement ReadyMath curriculum in all grades**
- **Ongoing data analysis**

ELA

- **Integrate instruction and activities based on the science of reading in all reading blocks**
- **Utilize Heggerty oral phonology program in k-1**
- **Include explicit phonics instructions in all grades**
- **Ongoing data analysis (regularly assess students' progress in all components of reading)**
- **Continue focus on purpose for writing, increase text-based writing**

Current:

The mission of the Abby Kelley Foster Charter Public School is to assist parents in their role as primary educators of their children by providing a ~~classical~~ liberal arts education grounded in ~~the great works of Western Civilization~~ and aimed at academic excellence, ~~musical competence and character formation~~.

Reflective of IB:

The mission of the Abby Kelley Foster Charter Public School is to assist parents in their role as primary educators of their children by providing a liberal arts education grounded in works **representative of a diverse population, promoting lifelong learners with a global awareness**, and aimed at **developing responsible citizenship skills** and academic excellence.

History of the Mission Statement

The original Mission Statement was prepared by Advantage Schools and was used by all 16 schools under their management. This is the statement that appears in the charter and in the first three Annual Reports:

The mission of the Abby Kelley Foster Regional Charter School is to:

- Demonstrate the heights of academic achievement that public school students can routinely attain when the advantages of charter school governance are coupled with proven curricula and instructional practices and ambitious new academic standards
- Offer area families rich new choices in public education
- Create new professional settings for teachers that permit them to succeed, free from debilitating work rules, financial constraints, and excess regulation

After the break with Advantage, we petitioned the DOE to change the Mission Statement. The following was written by Michael Pakaluk and appears in the 2002 Annual Report:

The mission of the Abby Kelley Foster Regional Charter School is to attain the highest standards in teaching students to pursue the truth and to learn about the world; to love the good by growing in good character and civic virtues; and to cultivate what is beautiful in thought, word, action and sense. In this mission the school assists parents, who are the primary educators of their children; and it exercises stewardship by passing on to a new generation the treasures of knowledge and culture we have received from the past.

Both SchoolWorks, the group that coordinated our renewal site visit, members of the DOE charter school office, and a second site visit team, Foundations, criticized the Mission Statement. In their final report, SchoolWorks wrote: “The mission statement, as written, is too ambiguous for comment by the team. However, during the visit, stakeholders consistently expressed the mission as follows: to provide a “classical liberal arts education” that includes foreign language, music and academics; to develop well-behaved, respectful students; and to acknowledge and engage parents as their children’s primary educators. The school is faithful to the mission verbally expressed by the stakeholders as they work toward implementation.”

In response to this concern, the Mission Statement was simplified and will be submitted to the DOE for approval this fall. The newest version, written primarily by Jarrett Conner, reads:

The mission of the Abby Kelley Foster Regional Charter School is to assist parents in their role as primary educators of their children by providing a classical liberal arts education grounded in the great works of Western Civilization and aimed at academic excellence, musical competence and character formation.



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Education Committee Meeting Minutes-DRAFT

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Meeting ID: 929 7865 7296 **Passcode:** 193024

By phone: +1 929 205 6099 US (New York) **Meeting ID:** 929 7865 7296

The meeting was called to order by Amy Vernon at 8:00 a.m. The attendance was recorded as follows:

Board/Committee Members: Amy Vernon, Dr. Jie Park,

Staff in attendance: Jessica Regan, Kristine Hersey, Rob Kerr, Kelly Davila, Heidi Paluk, Dr. Caroline Cole, Chris Kursonis, Amy Puliafico, Kelly Gould, Amelie Cabral, Jennifer Giusto

The Committee reviewed the Meeting Minutes from the September 10, 2021 meeting. Ms. Vernon asked for a motion to approve the September 10, 2021, Meeting Minutes. The motion was made by Dr. Park, seconded by Ms. Vernon.

The meeting began with the MCAS discussion with the Curriculum Coordinators. Mr. Kerr began with a presentation for the committee. Mr. Kerr began by stating that the state cautioned everyone against comparing against other schools. Mr. Kerr stated that while there were some differences, AKFCS followed the same path as many other schools in terms of scoring. Mr. Kerr stated that this information was to be used instead as a starting point to see where help is needed and changes can be made as last year was like no other and students lost many things during the pandemic year.

Mr. Kerr explained that with the shift with MCAS over the last few years to Next Generation, they got away from the Advanced, Proficient, & Needs Improvement in failing and started to look at the scaled score and the average of that scaled score and whether it went up or went down and with that information, a goal was set. Mr. Kerr stated that this is now information that we will use to see the needs of the students. Mr. Kerr explained that this data can help determine if online programming were successful and if so, whether it was only successful in certain grades or all grades overall if the students would need this program again.

Mr. Kerr explained that they have identified math as a problem area across the district. Mr. Kerr stated that 500 is the standard score and that 2019 was one of the best years so seeing some of these decreases this time around is certainly alarming. Mr. Kerr explained that if you look at the current 5th-grade scores, this was the test given to them in 2019, placing them in 3rd grade at that time. Mr. Kerr stated that it is important to see how many students were meeting exceeding expectations in 3rd grade and then slid down into the partially meeting category and the same with those students who were not



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meeting. Mr. Kerr stated that a chart was created to put together the 8th-grade students' MCAS data from when they were in Seventh grade and compared it to their iReady scores and some correlation can be seen. Mr. Kerr explained that this will allow the teachers to provide the students with what they need now that there is some correlation between the two.

Mr. Kerr stated that Math is going to be the real focus this year and will be for the next couple of years not only at AKFCS but across the district. Mr. Kerr then provided the MCAS science results and explained that the test for the 9th graders is different because the grading scale has not been changed and they are still using the Advanced, Proficient, Needs Improvement, & Failing score. Mr. Kerr explained that there were some students that did not pass in 10th grade ELA and Math, but the score was high enough in ELA that a retake is not needed but there are four students that must retake the test this November. Mr. Kerr explained that 55 students who are Seniors have signed up for the test for scholarship purposes, so they will be taking the test in November as well, where they were exempt from it and did not need to take it to graduate.

Mr. Kerr then explained what every school was going to be doing now that the numbers have come in. Mr. Kerr stated that in high school, they have already compared the Fall iReady diagnostic results and the Spring MCAS data and they are now breaking up into groups. Mr. Kerr explained that iReady identifies standards and areas that students struggle in. Mr. Kerr also stated that they are in the process of looking through the other standards across the district that have been historically missed. Mr. Kerr explained that grades three through eight took the test in English, Math, and Science, and only half of the test was taken so the data is incomplete. Mr. Kerr explained that is the reason domains and standards were not released for those grades. The high school students took the test question by question and it was standard so those scores will take a little more research to see if the standard scores are being met.

Mr. Kerr stated that based on the scores received, they have set up extra help sessions with the 8th-grade teachers as their math scores and skills are low. Mr. Kerr stated that the IB students have come forward offering to set up tutoring and mentoring sessions for the eighth-grade students. The students will be meeting one to two times a week in the cafeteria and working in small groups. Mr. Kerr stated that they are setting up a math committee which will be a one-to-two-year process of aligning our curriculum for K to 12 using 3 different programs and will continue to use ongoing data analysis.

Ms. Regan gave the update for the middle school and stated that there are some similarities with the high school in terms of what is being done for the students and that is because these are good practices and recommendations that are being made throughout the country to help focus on their achievements. Ms. Regan explained that they were also going to be looking at the data from iReady and MCAS test data and determine the trends that are being seen. Ms. Regan stated that teachers were also going to be working with iReady and MCAS together to see what needs to be revised for lessons and instructions to meet the needs of the students, which will lead to restructuring the unit plans and the overall pacing to accelerate learning in areas identified as a high and moderate need. Ms. Regan explained that they would also be focusing on the students' unique needs which we may not have seen in the past.



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Ms. Regan explained that something that all middle schools are seeing is needed is a block of time where there is no Tier 1 instruction, and every student gets what they need. Ms. Regan explained that during that time, various interventions would be going on that would be provided by content area teachers in addition to specialists such as Special Education teachers, Reading Specialist teachers, Interventionists, and EL Teachers. Ms. Regan explained that this is when students will be getting services that are crucial to their development and their needs. Ms. Regan stated that they are also going to be looking at Tier 2 and Tier 3 flexible interventions which would be cycled in and out and quick and can be considered a mini-lesson. Ms. Regan provided an example of that being math, math, literacy, and their ability to have math fluency journals as well.

Ms. Regan explained that phonics is also a great need that was a noticeable trend in the current fourth-grade students that was not seen in previous years and is also showing up in the fifth grade as well. Ms. Regan explained that there will be curriculum meetings to look at past standards and focus on the priority standards work that was done in 2019. Ms. Regan stated that since there have been several new staff joining us in the past 2 years, they were not part of the work. Ms. Regan explained that the data analysis would not just be done three times a year that iReady is given and on MCAS scores. Ms. Regan explained that they would be doing formative and informative assessments throughout the year based on what the students are learning now.

Ms. Regan stated that they also see a need for a social-emotional component based on actions that the students are exhibiting now. Ms. Regan explained that many students spent the last 18 months (about 1 and a half years) isolated and now need to be taught soft skills involving student discourse, how to work together, how to plan together, how to think together, and how to together. Ms. Regan explained that eventually, they were looking at having social-emotional learning become a component of the "What I need" block which is for students who are requiring time with guidance. Ms. Regan stated that adjustment counselors would also be incorporated into that as well along with small social groups for the students. Ms. Regan explained that if students' social-emotional needs are not met, they are not going to be successful in learning because they will not be ready to learn.

Ms. Regan stated that they did begin a new math program in January of 2020 but have not had any full in-person running time with those math programs for grades four through seven but are looking to implement them this year for the first time. Ms. Regan also stated that they were also looking at shared ownership with history and science teachers and having them take on a part of the literacy standards as well and make them relevant to their curriculum. Ms. Regan explained that a trend that was noticed in the middle school was the constructed responses to the students' writing skills across the board so now everyone will have shared ownership in writing throughout the building and all instructors. Ms. Regan stated that this can no longer be just the responsibility of the math and ELA teachers and is now a team effort.

Ms. Hersey began with the elementary school update. Ms. Hersey explained that just as the middle and high schools have shown, the elementary school also had big deficits this year. Ms. Hersey stated that most grade levels have many of the students testing about a grade below in their diagnostic testing and reading and math that they have done so far this year. Ms. Hersey stated that there are students that are on grade level and ready to move but there are the students who are part of another



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smaller group that is two or more levels behind. Ms. Hersey explained that they do find that in every classroom, in every grade there is a core group of students whose skills are about one year behind, which is a result of the disruption the pandemic caused. Ms. Hersey stated that they have a clear understanding that the foundational skills that the students are building on in the elementary school are going to have to be solid for them to move into fourth grade ready to learn as readers and have number sense and number operational skills as well. Ms. Hersey also stated that they are moving from an RTI to a multi-tiered system of support in all areas of learning.

Ms. Hersey stated that they have gone through the first round of diagnostic testing and MTSS meetings and groups are being formed to address needs in phonics and phonemic awareness along with vocabulary and comprehension along with math and other areas such as OT and SEL. Ms. Hersey explained that they are doing a whole child and whole-school approach which means getting each student what they need in their classrooms and in small group support as well. Ms. Hersey stated that they are also making sure that they are identifying students that may need Tier 3 support. Ms. Hersey explained that because of the downward curve, there are students that in the past would have been looking like they need evaluation for special education services, but this is a result now of the challenges the students have faced this year.

Ms. Hersey stated that overall, there has been correspondence between the iReady results that they are getting this fall and what the grades have been seeing in the spring so that can give them confidence that there's strong correspondence and alignment between iReady and the kinds of assessment that the students will see in the Spring. Ms. Hersey explained that they have implemented Ready Math which builds off the diagnostic and grades K-3 will be using this as it is conceptually based and uses a lot of manipulatives, a lot of turning, and building on math discourse. Ms. Hersey explained that those are essential elements of Ready Math and that it was at first a different approach for teachers than what they have done in the past but that the classrooms and students are embracing it. Ms. Hersey stated that the students are learning the routines that go along with Ready Math and weekly, the lessons are broken down into sections. Ms. Hersey stated that each lesson can go up to 6 days and the students have weekly lesson assessments which is an effective way for the students to keep up with the skills.

Ms. Hersey explained that this program allows for them to do some backfilling if needed but also use an accelerated learning approach so that rather than the student remediating all the way back to the previous grade level, they a look at the grade-level standard that is being taught and what can be done to provide the students with the central skills that they need to work on grade-level material. Ms. Hersey explained that something they were all learning as early educators was that the students do need a strong phonics component in learning how to read and that they were building all of that into all the literacy boxes. Ms. Hersey stated that this is something they realized does not have to stop at grade 3. Because of this, Ms. Hersey explained that they are including explicit targets and instructions in all grades along with the purchase of a program that helps with oral phonology in grades one and two and it is a specific program, but the students are eagerly participating in it, and they are learning the necessary foundations.

Ms. Hersey stated that they will be looking at all the data to pinpoint where the students need the most assistance and focus on those skills.



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Ms. Vernon agreed with the Curriculum coordinators and their action plans and asked if anyone had any questions. Dr. Park had a question for the elementary school and wanted to know how the prior reading and literacy program would be characterized before the action plans were in place. Dr. Park also wanted to know how what they are proposing in the action plan is different from balanced literacy, which science bears out for the last 20 years is as the gold standard for reading instruction instead of an explicitly phonics-based approach. Dr. Park stated that it sounds as though we are trying to build in a phonics and fluency component now as opposed to it already being implemented. Ms. Gould explained that there was a balanced literacy program in place for years and that they balanced that with interactive reading aloud, independent reading, writing about reading, and writing for several aspects' audiences.

Ms. Gould explained that there were missing components to this and that there was a strong focus on guided reading and that this was a remarkable thing to teach comprehension and fluency but was not on board with what the students were needing.

Ms. Gould explained that they decided to backtrack as the students have to be able to learn and read the words on a page, so they are now looking at a more comprehensive program. Ms. Gould stated that one of the big pushes was to add quality instructional materials and that they made that shift back in this year and are looking to bring in some more high-quality instructional materials that are not based on a student's reading level. Ms. Gould then asked Dr. Park if that was the explanation she was looking for.

Dr. Park stated that what worried her was that with the science of reading, one shift happens from learning to read to reading to learn, phonics-based instruction does not serve students very well, especially at the middle and high school level. Dr. Park stated that the explanation was helpful because it seemed that the focus was primarily on phonics. Ms. Gould explained that DESE requested that everyone look at the early grade reading programs and to look at how they compare to that. Ms. Gould explained that it would not just be phonics that would be taught that day but also things such as interactive reading aloud.

Ms. Gould explained that the students should be exposed to grade-level content, comprehension fluency, and writing about the reading also. Ms. Gould explained that this was certainly not a phonics-only teaching skill but that they must also make sure to decode. Ms. Vernon then asked if the new Heggerty program has assessments at that detailed level for the students. Ms. Gould stated that the Heggerty program is a completely oral program, so it helps with the students who speak another language as well.

Ms. Gould explained that this program helps them break the sounds apart and that there are assessments that they can use but for this year, there is an elementary assessment already filled out and some teachers are already using the phonemic assessments that go along with the Heggerty program in the classrooms, but it is not yet a school-wide practice this year.

Ms. Vernon wanted to know if each grade level has something in place to assess what the difficulties are in the students and Ms. Gould informed her that there was something in place. Ms. Gould explained that they first broke down what each grade level needs and if there is a student that is struggling, there are further drill down assessments that would be done to find out exactly where they need the support and deliver that to the students. Ms. Vernon then asked the Curriculum Coordinators who were delivering this intervention and additional support and if there were extra support staff in place to do this or if it was on the content and grade level teachers to do this.



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Ms. Regan began by explaining that at the middle school, they have the same support staff that they would normally have so that is a special education teacher per grade level learning two Learning Center teachers, an EL teacher, and an additional instructional assistant for EL that was brought on this year. Ms. Regan also stated that there is a reading specialist and a reading interventionist. Ms. Regan explained that the “What I Need” blocks would occur at various times for every grade level and this model supports the students. Ms. Regan explained that this does not mean that there will not be some special education students that have multiple supports throughout the day, so they will receive those supports in addition to the “What I Need” block. Mr. Kerr stated that in high school, there is a Special Education teacher in 2 of the level 3 eighth-grade math classes and an aide in the other one left and they are taking an all-hands-on-deck approach.

Ms. Vernon asked if any of the non-special education teachers are getting any additional professional development or support to be able to handle these interventions issues that they may not have experienced at this level before. Mr. Kerr stated that as far as professional development is concerned, it is not something they have yet implemented. Mr. Kerr explained that it is certainly something new for the 8th-grade teachers as they try to figure out how they can go forward with the 8th grade standards when the skills are either basic or weak.

Mr. Kerr stated that they are working together with the eighth-grade teachers to really break down the data and use iReady data more than they have in the past. Mr. Kerr stated that they would use the remediation information that comes with the iReady data to try and identify and fix the problems that arise while teaching the eighth-grade standards. Ms. Vernon then wanted to know if the state has provided any guidance for us on how to teach grade-level content and remediate simultaneously to which it was told that they suggested learning acceleration versus remediation. Ms. Vernon was told that there is a Learning acceleration document through DESE that has different learning pathways that can be taken as an entire school along with its individual classes and individual students that was released recently and that is the gold star standard they are recommending.

Ms. Regan explained that for the middle school, the phonics deficit was seen ahead of time so professional development was done for some of the teachers during the summer, specifically for the new teachers who never taught below grade level four and for the special education teachers who never taught middle school grades. Ms. Regan also explained that iReady has scripted intervention lessons within it that have different subsets which are meant to be small and have fluid and flexible interventions. Ms. Vernon then asked for clarification on what the priority standards work was. Ms. Regan explained that during the 2019 to 2020 school year, they spent about three months of the middle school staff meetings working by content area so there was ELA, math, and science. Ms. Regan stated that from there, they looked at the vertical alignment of standards and then established which standards were a priority because, at the time, there was no guidance issued by DESE.

Ms. Regan explained that since that time, they have received guidance from DESE about what standards are priorities. Ms. Regan stated that this DESE guidance was specifically for the pandemic year but that it also does give them the guidance that those are the standards the state is saying are a priority and are the ones that we need to build on. Ms. Vernon asked if anyone else had follow-up questions and there were none. Ms. Vernon suggested presenting this data to the full Board because even



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though the comparison of this year is not as useful as it would have been, come context would be good considering the large drops. Ms. Vernon stated that there was a drop in scores everywhere across the state, but we can use the data to show how our numbers compared to the state numbers on average.

Ms. Vernon then opened the floor for Ms. Paluk to present. Ms. Paluk began by stating that there is a lot of work that must be done but even prior to that, there was not a lot of intentional alignment from Grade K through twelve in both literacy and math. Ms. Paluk explained that while it is appropriate to have different curriculums for different grade levels, an integrated approach needs to be taken to both topics based on historical numbers and the data presented this morning. Ms. Paluk stated that the topic of putting together a district-wide math and literacy committee was spoken of in the spring. Ms. Paluk stated that there is some more internal work and internal meaning, just the curriculum coordinators and herself, that must be done first before bringing the data to the committee members so that they are tasked with specific goals and not spending time looking at data and trying to give explanations for it because that is not the purpose of looking at this information.

Ms. Paluk explained that they would be spending the month of October digging deeper into several things which are the comparison and standards and then get the committee up and running hopefully by early November. Ms. Paluk stated that they are going to focus on the math community first and then move on to literacy. Ms. Paluk also explained that there is a math coach in the middle school that is there in terms of support staff. Ms. Vernon wanted to know if teachers would be volunteering for these committees to which Ms. Paluk stated that they were thinking of doing selective social engineering in terms of volunteering versus those that we think are going to bring the most benefit to the committee. Ms. Paluk explained that there are a couple of names that always come up for every committee so there are other initiatives going on between salary scale, retention, and recruitment so they are trying to be cognizant of not tapping the same people all the time.

Dr. Park then asked Ms. Paluk what deliverables were being anticipated. Ms. Paluk allowed Mr. Kerr to explain that. Mr. Kerr stated that what they were trying to avoid was the blame game and wanted to instead make sure they are running an effective meeting and setting up the goals. Mr. Kerr explained that the first step was going to be identifying historical data and what the missing standards are so that they can back and evaluate. Mr. Kerr then explained that when the teachers are now brought in, the focus will be curriculum development and going all the way back to kindergarten up to twelfth grade. Mr. Kerr stated that this backward design is not a blame game but instead a way for teachers to come back with what they are seeing in terms of what is missing when the student reaches their grade level. Mr. Kerr stated that while Dr. Park asked a good question, that is something they are still working on and trying to determine and they are trying to develop that roadmap, which can take up to two years.

Ms. Vernon then wanted to know if the intention was to have representation from every grade level. Mr. Kerr explained that no that is not the intention, but they will reach out to each grade level to see what is needed. Mr. Kerr stated that for the direction they are trying to go in, too many people involved may not be a good thing because they want to keep the focus, but they are aware that they may need to get help from all math departments and all math teachers once they can figure out to what level they are needed on. Ms. Hersey added to Mr. Kerr's statement by saying that they spoke about identifying the strongest math thinkers and teachers that are enthusiastic about math and teachers who



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have influence in the buildings who can really be early adopters of instructional practices and driving change.

Ms. Vernon then moved on to the Executive Director goals. Ms. Vernon stated that one of the roles that the Board plays in monitoring continuous products at the school is to work with the Executive Director to identify roles that are in priority areas that the school intends to focus on throughout the year. Ms. Vernon explained that they are going to look at the ones that pertain to instructional goals and student outcomes. Ms. Vernon explained that she had the chance to meet with Ms. Blue to discuss the process of setting up some goals for this school year and that they requested Ms. Paluk to make at least one of the goals very measurable and academically oriented. Ms. Vernon also stated that they requested that this goal touch across most of the school's grade level buildings and for the goal to be something they could check in on at the Board level and something that all teachers and instructional staff throughout the schools would be aware of and have their heads in throughout the school year.

Ms. Vernon allowed Ms. Paluk to explain what the goals are. Ms. Paluk began by explaining that they were going to move toward looking at the students that are two grade levels behind and working on that group as a measurement that they will then make at least more than a year of growth because the reality is that they cannot just rely on a year's growth to get the students back on track. Ms. Paluk explained that they have not had a chance to look at how big that subset is yet but would do that to finalize this using the iReady data. Ms. Vernon also explained that the other goal that was being looked at was actively producing a measure for a social-emotional goal and having that be a process goal as opposed to an outcomes-related goal.

Ms. Paluk explained that Dr. Cole and herself have spoken at length about getting the process set up this year and making sure that they are measuring and they are on the cusp of getting panorama set up to be able to do the social-emotional inventory that needs to be done for all the students. Ms. Paluk that because we do not know what that will look like, it is hard to assess as there is no baseline for that this year. Ms. Paluk explained that this would be more about getting the processes set up and having the structure in place for K-12. Ms. Vernon asked if anyone had any additional questions and there were none.

Ms. Vernon moved on to Dr. Cole and the SEL update. Dr. Cole stated that they were on the path to integrating Panorama and the surveys and that they were at the point where they could get into the surveys, look at all the questions, and develop a survey. Dr. Cole stated that the guidance counselor and herself have all met to look through and discuss what everyone across the buildings is because the principal areas of focus this year on terms of information that needs to be gathered from students. Dr. Cole explained that the survey from grades K-2 would be a teacher perception survey and then grades 3-5 and 6-12. Dr. Cole stated that the topics of focus this year are going to be growth mindset, behavioral and emotional regulation, belonging, and a sense of connection so. Dr. Cole explained that we would be setting up the service around those items and are hoping to survey all the students by the end of October and get the data back survey all the students and get that data back and be able to find the baseline and work from there.



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Dr. Cole explained that the surveys will just provide one more sense of information for somewhere to go as the guidance counselors have been doing all the interventions and running groups and meeting with the students in the classrooms. Dr. Cole stated that once that is set up, the next goal is to survey the teachers and see where they are and what support they may need moving forward and the goal is to have this up and running by the end of October. Ms. Paluk stated that she gave the project over to the new IT director, Mr. Beltran, who has been in contact with Rediker to pull the data. Ms. Vernon asked if anyone had any additional questions and there were none.

Ms. Vernon then moved on to the mission discussion topic and turned the floor over to Ms. Paluk. Ms. Paluk stated that Ms. Gould mentioned in her presentation with the IB last month that there had been a recommendation. Ms. Paluk explained that we are on our 5-year review for IB, and it was mentioned five years ago that our mission did not really fit an IB school, and they made a recommendation at the time that we look at incorporating more IB language into this, but it was not an issue that was taken care of at the time. Ms. Paluk explained that when DESE came in the spring, many of the questions that came from the DESE focus group were around the mission statement and what does it look like for western civilization. Ms. Paluk explained that since there was a charter renewal coming up and the application is due over the summer, now would be a suitable time to look and the charter and decide about whether we would tweak the mission statement and if so, what was it going to look like.

Ms. Paluk stated that there were conversations to be had about how big a change is going to be made and stated that she would love to hear from everyone, including staff, on how to move this forward. Mr. Kerr stated that he did not think a committee was necessary as there are so many committees now popping up and not enough people. Mr. Kerr stated that coming with a standard sufficient statement and then having everybody finalize it is better and that a committee is not necessary. Ms. Paluk agreed and stated that the main thing that has been to be thought about is how much buy-in is needed and thought the mission statement would have to be thoughtful and not just a tweaking of the words. Ms. Vernon stated that she agrees with Ms. Paluk and would like to see a little more community input as a whole.

Ms. Vernon explained that the mission statement should provide some insight into why we are a charter school and what do we do that is different. Ms. Vernon suggested a survey to ask people what are a couple of words/statements that they would like to see in the mission statement. The idea of a zoom meeting where people can openly talk was suggested as a way for everyone to be able to join without barriers to which Ms. Vernon and Ms. Paluk agreed was a promising idea. Ms. Vernon then moved on to the principal reports. Mr. Kursonis began and explained that they were in the process of getting back to normal with athletic events and getting ready for the school play, Macbeth. Mr. Kursonis also explained that it is spirit week at the school and the students are enjoying themselves. Mr. Kursonis also stated that they have enabled some 9th-grade groups in terms of that transition and looking back to when they were last in school, what grades they were in, what the expectations were behaviorally and academically, and where that goes along with where they are missing or falling short.

Mr. Kursonis explained that they have been able to address a lot of these things through the eighth-grade team of teachers that solely teach eighth grade. Mr. Kursonis also explained that many of



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the ninth-grade teachers also only teach that grade level, so they can zero in on these issues and it has shown to be successful when looking at the 10-12th graders.

Mr. Kursonis stated that progress reports are not something they look at comparatively because they go away in the system. Mr. Kursonis stated that as kids are getting adjusted, especially in the first quarter, the numbers, especially in the eighth grade, will be high. Mr. Kursonis explained that while there are students that score less than 70, there might be a decent number, but that there many students that are in that 65 to 69 range, and then several students that are in the failing range, but it is usually due to completion of schoolwork.

Mr. Kursonis stated that the numbers are not different or alarming in terms of where we are and that if we look at where we are right now in progress reports with the percentages of how many students are below 70, it is in the 20s.

Ms. Puliafico provided an update on the elementary school. Ms. Puliafico explained that they just finished the mid-quarter and that progress reports went out on Wednesday to families. Ms. Puliafico explained that as far as the teachers adjusting, it is not that they have adjusted their expectations as opposed to spending time at the beginning of the year building relationships and trust with the students and getting them back into the classroom, which is important. Ms. Puliafico stated that she made it noticeably clear to staff that they need to allow the children to have time to adjust and that they would be doing some formative assessment work to see where the students are before starting to give them tests on what they are learning.

Ms. Puliafico explained that out of 475 students in the middle school, 14 % (65 students) had at least one grade under 70 and that 20% (13) of those students had two or more grades under 70.

Ms. Puliafico explained that the teachers are holding extra help sessions after school as well as using WIN blocks to start filling some of those gaps and helping students catch up with work. Ms. Puliafico explained that work completion is always a struggle for students, especially when they are still working on their organization and having to come back to school. Ms. Puliafico stated that they are also using WIN time for the students who are in need of higher interventions and that there are about 15%-20% of students in each grade in a higher-level intervention class, with reading being up and running now. Ms. Puliafico also stated that they held back to school night which was held as a "Know your child" night and this allowed for the teachers to have one-on-one conferences with families to find out about their students, what last year was like for them and what are the goals for their students and building those relationships at the beginning of the year.

Ms. Puliafico explained that they have also had their character virtues read aloud school-wide and that each grade has a different book which they read around responsibility and do activities as well as the character virtue celebration. Ms. Puliafico explained that this round was held in person for students and virtually for parents and it will continue to be virtual for parents.

Ms. Puliafico explained that clubs began in middle school and nine different clubs are being offered now. Ms. Puliafico stated that the middle school had their summer reading celebration where students had a choice book and were able to do book clubs with a pizza lunch around the book that was read. Next, Ms. Puliafico stated that they would be administering the Massachusetts Youth Health Survey in conjunction with DESE and they are participating in the statewide results where they test one class in



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each grade and they are also including grades six and seven and get the data back sometime late in the year.

Ms. Puliafico stated that on October 18 and 19, WPI's math and science academy would be facilitating STEM week activities across the school and there will be about 15 teams of students coming in to run hour-long sessions with every class and grade. Ms. Puliafico also stated that the musical ensemble had begun, the first rental night was held, and 150 students signed up to take part in that. Ms. Gould provided an update on the elementary school. Ms. Gould stated that they started the school year with a bit of urgency and tried to get the MTSS process started right away. Ms. Gould stated that they decided not to do first-trimester progress reports so that they can have a much better picture at the November conference. Ms. Gould stated that they compared the iReady scores from this year to last year and the first-grade scores are not as heavy as the second and third graders. Ms. Gould stated that they held their first round of diagnostic meetings, and it is a process, but the teachers are an integral part of this as they have brought forward students that they have identified as possibly needing interventions.

Ms. Gould stated that from there, the intervention team looks at each student and determines what needs are brought met during Tier 1 instruction and what changes or amendments or embedded practices need to be added to the Tier 1 instruction.

Ms. Gould stated that they would also be looking at Tier 2 and 3 interventions and recommendations for reading and small group math classrooms and some will be done with interventionists. Ms. Gould stated that all the teachers are kind of chipping in, so a non-special education student may be receiving services from a special education teacher if they are the most qualified in that area. Ms. Gould also stated that Instructional assistants can run interventions with programs that are normally scripted, or tech-assisted and that ESL can do interventions with their students while they are in their groups. Ms. Gould stated that there are progress monitoring tools for each of the groups and that they will be looking at that closely to make sure the students are making progress. Ms. Gould stated that Ms. Hersey has been meeting with each grade level and grade level team meeting and there is also a new math program this year. Ms. Gould explained that they have also added 60 minutes in different grade levels to their targeted reading instruction block because teachers expressed the need to have more time to go over these lessons and instructions.

Ms. Gould stated that she is trying to bring in more high-quality instructional materials that these highly qualified teachers can use from instruction, so they have Ready Math this year and are looking at adding more materials for ELA once the teacher capacity goes up. Ms. Vernon thanked everyone for their information today and asked if anyone had comments, to which no one replied.

Ms. Vernon called for a motion to adjourn the meeting. The motion was made by Dr. Park and seconded by Ms. Vernon. The meeting adjourned at 9:30 am.

List of Documents Included:

- | | |
|-----------------------------------|--------------------------------|
| 1. Facilities & Finance Committee | 2. Education Committee Meeting |
| a. Financial Report | a. MCAS Presentation Data |
| b. Facilities Report | b. Mission Discussion |
| c. IT Report | Presentation |