

Chester Community CS

**Charter Annual Report**

07/01/2013 - 06/30/2014

# School Profile

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## Demographics

302 East 5th Street  
Chester, PA 19013  
(610)447-0400

Phase:  
CEO Name:  
CEO E-mail address:

Phase 2  
David Clark  
dclark@chestercommunitycharter.org

# Governance and Staff

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## *Leadership Changes*

Leadership changes during the past year on the Board of Trustees and in the school administration:

In 2013, the school hired a new assistant principal and promoted a current assistant principal to acting principal due to a principal resigning. Additionally, we hired a new principal due to growth and the addition of a new building. There were no changes to the Board of Trustees.

## *Board of Trustees Meeting Schedule*

<b>Location</b>	<b>Date and Time</b>
Administration Building - 302 East 5th Street, Chester, PA 19013	9/19/2013 5:00 PM
Administration Building - 302 East 5th Street, Chester, PA 19013	10/17/2013 5:00 PM
Administration Building - 302 East 5th Street, Chester, PA 19013	11/21/2013 5:00 PM
Administration Building - 302 East 5th Street, Chester, PA 19013	12/19/2013 5:00 PM
Administration Building - 302 East 5th Street, Chester, PA 19013	1/16/2014 5:00 PM
Administration Building - 302 East 5th Street, Chester, PA 19013	2/20/2014 5:00 PM
Administration Building - 302 East 5th Street, Chester, PA 19013	3/20/2014 5:00 PM
Administration Building - 302 East 5th Street, Chester, PA 19013	4/24/2014 5:00 PM
Administration Building - 302 East 5th Street, Chester, PA 19013	5/15/2014 5:00 PM
Administration Building - 302 East 5th Street, Chester, PA 19013	6/23/2014 5:00 PM
Administration Building - 302 East 5th Street, Chester, PA 19013	9/18/2014 5:00 PM
Administration Building - 302 East 5th Street, Chester, PA 19013	10/16/2014 5:00 PM
Administration Building - 302 East 5th Street, Chester, PA 19013	11/20/2014 5:00 PM
Administration Building - 302 East 5th Street, Chester, PA 19013	12/18/2014 5:00 PM
Administration Building - 302 East 5th Street, Chester, PA 19013	1/15/2015 5:00 PM
Administration Building - 302 East 5th Street, Chester, PA 19013	2/19/2015 5:00 PM
Administration Building - 302 East 5th Street, Chester, PA 19013	3/19/2015 5:00 PM
Administration Building - 302 East 5th Street, Chester, PA 19013	4/16/2015 5:00 PM
Administration Building - 302 East 5th Street, Chester, PA 19013	5/21/2015 5:00 PM
Administration Building - 302 East 5th Street, Chester, PA 19013	6/18/2015 5:00 PM

## *Professional Staff Member Roster*

*There are no professional staff members.*

The professional staff member roster as recorded originally on the PDE-414 form

*XLSX file uploaded.*

### *Quality of Teaching and Other Staff*

<b>Position Categories</b>	<b>All Employed per Category</b>	<b>Appropriately Certified</b>	<b>Promoted</b>	<b>Transferred</b>	<b>Terminated</b>	<b>Contracted for Following Year</b>
Chief Academic Officer/Director	0.00	0.00	0.00	0.00	0.00	0.00
Principal	11.00	11.00	0.00	0.00	1.00	10.00
Assistant Principal	2.00	2.00	0.00	0.00	0.00	2.00
Classroom Teacher (including Master Teachers)	165.00	164.00	0.00	0.00	11.00	154.00
Specialty Teacher (including Master Teachers)	15.00	15.00	0.00	0.00	2.00	13.00
Special Education Teacher (including Master Teachers)	49.00	49.00	0.00	0.00	7.00	42.00
Special Education Coordinator	0.00	0.00	0.00	0.00	0.00	0.00
Counselor	4.00	4.00	0.00	0.00	0.00	4.00
Psychologist	3.00	3.00	0.00	0.00	1.00	2.00
School Nurse	2.00	2.00	0.00	0.00	0.00	2.00
CEO	1	1	0	0	0	1
Assistant Superintendant	1	1	0	0	0	1
<b>Totals</b>	<b>253.00</b>	<b>252.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22.00</b>	<b>231.00</b>

Further explanation:

*This narrative is empty.*

# Fiscal Matters

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## *Major Fundraising Activities*

Major fundraising activities performed this year and planned for next year:

We had no major fundraising activities this year and none are planned for next year.

## *Fiscal Solvency Policies*

Changes to policies and procedures to ensure and monitor fiscal solvency:

There have been no changes to these policies from the previous year.

### **Fiscal Solvency Policies**

Charter School documents that describe policies and procedures that have been established to ensure and monitor fiscal solvency (optional if described in the narrative)

#### **Files uploaded:**

- Fiscal Solvency Policies.docx

## *Accounting System*

Changes to the accounting system the charter school uses:

The Chester Community Charter School converted its accounting system from Quick Books Accounting Software to SunGard eFinancePLUS on July 1, 2013. The eFinancePLUS system is designed specifically for use by school districts, including charter schools. It is a full accounting system that includes applications for fund accounting, purchasing, budget preparation, fixed assets, etc.

## *Preliminary Statements of Revenues, Expenditures & Fund Balances*

The completed and CEO signed Fiscal Template – Preliminary Statements of Revenues, Expenditures & Fund Balances

*PDF file uploaded.*

## *Financial Audits*

### **Basics**

Audit Firm:	Touey & Company, LLC
Date of Last Audit:	10/28/2013
Fiscal Year Last Audited:	2013-2014

### Explanation of the Report

Detailed explanation of the report (if the previous year's report has been submitted.) Any audit report for a school year that precedes this annual report by more than 2 years is not acceptable and may be considered a material violation:

The auditor's report expresses an unqualified opinion on the basic financial statements of the Chester Community Charter School for the fiscal year ended June 30, 2013.

### Financial Audit Report

The Financial Audit Report, which should include the auditor's opinion and any findings resulting from the audit

*PDF file uploaded.*

### Citations

Financial audit citations and the corresponding Charter School responses

Description	Response
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### *Federal Programs Consolidated Review*

#### Basics

Title I Status:

Date of Last Federal  
Programs Consolidated

Review:

School Year Reviewed:

#### Federal Programs Consolidated Review Report

The Federal Programs Consolidated Review Report, which should include the Division's opinion and any findings resulting from the audit

*No file has been uploaded.*

### Citations

Federal Programs Consolidated Review citations and the corresponding Charter School responses

<b>Description</b>	<b>Response</b>
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# Special Education

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## *Chapter 711 Assurances*

The LEA agrees to comply with all requirements of Special Education outlined in 22 PA Code Chapter 711 and other state and federal mandates. These include:

Implementation of a full range of services, programs and alternative placements available to the Charter School for placement and implementation of the special education programs in the Charter School.

Implementation of a child find system to locate, identify and evaluate young children and children who are thought to be a child with a disability eligible for special education residing within the Charter School's jurisdiction. Child find data is collected, maintained and used in decision-making. Child find process and procedures are evaluated for their effectiveness. The Charter School implements mechanisms to disseminate child find information to the public, organizations, agencies and individuals on at least an annual basis.

Assurances of students with disabilities are included in general education programs and extracurricular and non-academic programs and activities to the maximum extent appropriate in accordance with an Individualized Education Program.

Following the state and federal guidelines for participation of students with disabilities in state and Charter School-wide assessments including the determination of participation, the need for accommodations and the methods of assessing students for whom regular assessment is not appropriate.

Assurance of funds received through participation in the medical assistance reimbursement program, ACCESS, will be used to enhance or expand the current level of services and programs provided to students with disabilities in this local education agency.

## **Special Education Support Services**

<b>Support Service</b>	<b>Location</b>	<b>Teacher FTE</b>
Certified School Nurse	East Campus	1
Certified School Nurse	West and Upland Campus	1
Guidance Counselor	CCCS- East C	1
Guidance Counselor	CCCS- East D and West B	1
Guidance Counselor	CCCS-East D and West B	1
Guidance Counselor	CCCS- East A and Upland	1
Occupational Therapist	CCCS-East A	0.2
Paraprofessional	CCCS-Upland Campus	1
Paraprofessional	CCCS- East B	3
Paraprofessional	CCCS- East C	3
Paraprofessional	CCCS- East D	1
Paraprofessional	CCCS- West A	4
Paraprofessional	CCCS- West C	5
Paraprofessional	CCCS- West B	3

Paraprofessional	CCCS- East A	1
School Psychologist	CCCS- East Campus A,B,C,D	1
School Psychologist	CCCS- West A,B,C and Upland	1
Special Education Director	CCCS- East, West and Upland Campus	1

### Special Education Contracted Services

<b>Title</b>	<b>Amt. of Time per Week</b>	<b>Operator</b>	<b>Number of Students</b>
Behavioral Specialist	5 Days	Outside Contractor	10 or fewer
Behavioral Specialist	5 Days	Outside Contractor	10 or fewer
Behavioral Specialist	5 Days	Outside Contractor	10 or fewer
Behavioral Specialist	5 Days	Outside Contractor	10 or fewer
Behavioral Specialist	5 Days	Outside Contractor	10 or fewer
Guidance Counselor	5 Days	Outside Contractor	375
Guidance Counselor	5 Days	Outside Contractor	429
Guidance Counselor	5 Days	Outside Contractor	406
Life Skills Consultant	1 Days	Outside Contractor	20
Occupational Therapist	5 Days	Outside Contractor	42
Occupational Therapist	5 Days	Outside Contractor	34
Occupational Therapist	5 Days	Outside Contractor	29
Occupational Therapist	4 Days	Outside Contractor	24
Occupational Therapist	3 Days	Outside Contractor	32
Occupational Therapist	1 Days	Outside Contractor	14
Personal Care Assistant	5 Days	Outside Contractor	10 or fewer
Personal Care Assistant	5 Days	Outside Contractor	10 or fewer
Personal Care Assistant	5 Days	Outside Contractor	10 or fewer
Personal Care Assistant	5 Days	Outside	10 or fewer

		Contractor	
Personal Care Assistant	5 Days	Outside Contractor	10 or fewer
Personal Care Assistant	5 Days	Outside Contractor	10 or fewer
Personal Care Assistant	5 Days	Outside Contractor	10 or fewer
Personal Care Assistant	5 Days	Outside Contractor	10 or fewer
Personal Care Assistant	5 Days	Outside Contractor	10 or fewer
Personal Care Assistant	5 Days	Outside Contractor	10 or fewer
Personal Care Assistant	5 Days	Outside Contractor	10 or fewer
Personal Care Assistant	5 Days	Outside Contractor	10 or fewer
Personal Care Assistant	5 Days	Outside Contractor	10 or fewer
Physical Therapist	4 Days	Outside Contractor	11
School Certified Nurse	5 Days	Outside Contractor	425
School Psychologist- paid per completed report	0.5 Days	Outside Contractor	10 or fewer
School Psychologist- paid per completed report	0.5 Days	Outside Contractor	10 or fewer
School Psychologist- paid per completed report	0.5 Days	Outside Contractor	10 or fewer
School Psychologist- paid per completed report	0.5 Days	Outside Contractor	10 or fewer
School Psychologist- paid per completed report	0.5 Days	Outside Contractor	10 or fewer
School Psychologist- paid per completed report	0.5 Days	Outside Contractor	10 or fewer
School Psychologist- paid per completed report	0.5 Days	Outside Contractor	10 or fewer
School Psychologist- paid per completed report	0.5 Days	Outside Contractor	10 or fewer
School Psychologist- paid per completed report	0.5 Days	Outside Contractor	10 or fewer
School Psychologist- paid per completed report	0.5 Days	Outside Contractor	10 or fewer
School Psychologist- paid per completed report	0.5 Days	Outside Contractor	10 or fewer
Speech and Language Pathologist	3 Days	Outside	24

		Contractor	
Speech and Language Pathologist	3 Days	Outside Contractor	23
Speech and Language Pathologist	5 Days	Outside Contractor	34
Speech and Language Pathologist	5 Days	Outside Contractor	35
Speech and Language Pathologist	5 Days	Outside Contractor	49
Speech and Language Pathologist	1 Days	Outside Contractor	12
Speech and Language Pathologist	2 Days	Outside Contractor	18
Speech and Language Pathologist	5 Days	Outside Contractor	38
Speech and Language Pathologist	5 Days	Outside Contractor	34
Speech and Language Pathologist	5 Days	Outside Contractor	38
Speech and Language Pathologist	5 Days	Outside Contractor	45
Speech and Language Pathologist	5 Days	Outside Contractor	33
Speech and Language Pathologist	3 Days	Outside Contractor	23
Speech and Language Pathologist	5 Days	Outside Contractor	42
Speech and Language Pathologists	5 Days	Outside Contractor	28
Therapeutic Facilitator	5 Days	Outside Contractor	48
Therapeutic Facilitator Supervisor	5 Days	Outside Contractor	48

### ***Special Education Cyclical Monitoring***

Date of Last Special Education Cyclical Monitoring:  
Link to Report (Optional):

05/03/2011  
Not Provided

### **Special Education Cyclical Monitoring Report**

The Special Education Cyclical Monitoring Report, which should include the Bureau's findings

*PDF file uploaded.*

# Facilities

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## *Fixed assets acquired by the Charter School during the past fiscal year*

Fixed assets acquired by the Charter School during the past fiscal year:

The fixed assets acquired by the Chester Community Charter School during the past fiscal year were:

Building Improvements - \$58,575

Equipment - \$380,269

Textbooks - \$102,876

**The total Charter School expenditures for fixed assets during the identified fiscal year:**

*\$541,720.00*

## *Facility Plans and Other Capital Needs*

The Charter School's plan for future facility development and the rationale for the various components of the plan:

The Chester Community Charter School has no plans for future facility development at this time.

## *Memorandums of Understanding*

<b>Organization</b>	<b>Purpose</b>
Chester Township Police Department	<p>The purpose of this Memorandum is to establish procedures to be followed when certain specific incidents occur on school property, at any school sponsored activity or any public conveyance providing transportation to or from a school or school sponsored activity, including but not limited to a school bus.</p> <p>It is the further purpose of this Memorandum to foster a relationship of cooperation and mutual support between CCCS and the Chester Township Police Department as we work together to maintain the physical security and safety of CCCS.</p>
City of Chester Police Department	<p>The purpose of this Memorandum is to establish procedures to be followed when certain specific incidents occur on school property, at any school sponsored activity or any public conveyance providing transportation to or from a school or school sponsored activity, including but not limited to a school bus.</p> <p>It is the further purpose of this Memorandum to foster a relationship of cooperation and mutual support between CCCS and the City of Chester Police Department as we work together to maintain the physical security and safety of CCCS.</p>
Upland Borough	The purpose of this Memorandum is to establish procedures to be

Police Department	<p>followed when certain specific incidents occur on school property, at any school sponsored activity or any public conveyance providing transportation to or from a school or school sponsored activity, including but not limited to a school bus.</p> <p>It is the further purpose of this Memorandum to foster a relationship of cooperation and mutual support between CCCS and the Upland Borough Police Department as we work together to maintain the physical security and safety of CCCS.</p>
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# Charter School Annual Report Affirmations

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## **Charter Annual Report Affirmation**

I verify that all information and records in this charter school annual report are complete and accurate.

**The Chief Executive Officer and the Board of Trustee President of the charter school must sign this verification.**

**Affirmed by Spencer Seaton on 8/1/2014**

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*President, Board of Trustees*

**Affirmed by David Clark on 8/1/2014**

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*Chief Executive Officer*

## **Charter School Law Affirmation**

Pennsylvania's first Charter School Law was Act 22 of 1997, 24 P.S. § 17-1701-A et seq., which primarily became effective June 19, 1997, and has subsequently been amended.

The Charter School Law provides for the powers, requirements, and establishment of charter schools. The Charter School Law was passed to provide opportunities to teachers, parents, pupils and community members to establish and maintain schools that operate independently from the existing school district structure as a method to accomplish all of the following: (1) improve pupil learning; (2) increase learning opportunities for all pupils; (3) encourage the use of different and innovative teaching methods; (4) create new professional opportunities for teachers; (5) provide parents and pupils with expanded choices in types of educational opportunities that are available within the public school system; and (6) hold charter schools accountable for meeting measurable academic standards and provide the school with a method to establish accountability systems.

The charter school assures that it will comply with the requirements of the Charter School Law and any provision of law from which the charter school has not been exempted, including Federal laws and regulations governing children with disabilities. The charter school also assures that it will comply with the policies, regulations and procedures of the Pennsylvania Department of Education (Department). Additional information about charter schools is available on the Pennsylvania Department's website at: <http://www.education.state.pa.us>.

**The Chief Executive Officer and Board of Trustees President of the charter school must sign this assurance.**

**Affirmed by Spencer Seaton on 8/1/2014**

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*President, Board of Trustees*

**Affirmed by David Clark on 8/1/2014**

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*Chief Executive Officer*

## Ethics Act Affirmation

Pennsylvania's current Public Official and Employee Ethics Act (Ethics Act), Act 93 of 1998, Chapter 11, 65 Pa.C.S. § 1101 et seq., became effective December 14, 1998 and has subsequently been amended.

The Ethics Act provides that public office is a public trust and that any effort to realize personal financial gain through public office other than compensation provided by law is a violation of that trust. The Ethics Act was passed to strengthen the faith and confidence of the people of Pennsylvania in their government. The Pennsylvania State Ethics Commission (Commission) administers and enforces the provisions of the Ethics Acts and provides guidance regarding its requirements.

The regulations of the Commission set forth the procedures applicable to all proceedings before the Commission as well as for the administration of the Statement of Financial Interests filing requirements. See 51 Pa. Code § 11.1 et seq.

The charter school assures that it will comply with the requirements of the Ethics Act and with the policies, regulations and procedures of the Commission. Additional information about the Ethics Act is available on the Commission's website at: <http://www.ethics.state.pa.us>.

**The Chief Executive Officer and Board of Trustees President of the charter school must sign this assurance.**

**Affirmed by Spencer Seaton on 8/1/2014**

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*President, Board of Trustees*

**Affirmed by David Clark on 8/1/2014**

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*Chief Executive Officer*

Complete the following information for all professional staff members.

Staff No.	Name of employee (List all names in alphabetical order)	PA Certified Yes/No	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignmnt	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
1	Acker, Elliot	yes	SPED N-12, Elementary K-6, & Social Studies 7-12	3	Special Education, Resource PreK-12	1442.75	100	0
2	Adair, Randi	yes	Elementary K-6 & Mid Level Language Arts 7-9	6	Elementary, Intermediate Grades 4-6	1522.50	100	0
3	Adam, Eleanor	yes	Elementary Education	2,3	Elementary, Primary Grades 1-3	1522.50	100	0
4	Alima, Emilee	yes	Elementary K-6	1	Elementary, Primary Grades 1-3	1522.50	100	0
5	Allen, Daniel	yes	Health & Physical Ed	3-5	Health & Physical Ed, Elementary	1572.50	100	0
6	Amoroso, Laura	yes	Elementary K-6	2	Elementary, Primary Grades 1-3	1503.25	100	0
7	Andryszewski, Gail	yes	Elementary k-6, Reading Specialist	6-8	Developmental Reading, Secondary	1572.50	100	0
8	Aristeo, Victor	yes	SPED N-12 & Elementary K-6	6	Special Education, Resource PreK-12	1522.50	100	0
9	Atkins, Faith	yes	Early Childhood & Elementary Education	6	Elementary, Intermediate Grades 4-6	1522.50	100	0
10	Aulisio, Daniel	yes	Elementary K-6 & Mid Level Science 7-9	7,8	Middle School Science 7-9	1572.50	100	0
11	Avella, Joanne	yes	Elementary K-6	4	Elementary, Intermediate Grades 4-6	1522.50	100	0
12	Babiak, Daniel	yes	Elementary Education	6	Elementary, Intermediate Grades 4-6	1572.50	100	0
13	Bartholomew, Robert	yes	Middle Level Math, Science and Social studies 7-9,	7,8	Middle Level Math 7-9	1572.50	100	0
14	Battineri, Mark	yes	Secondary Counseling	7-8	Secondary School Counselor	1665.00	100	0
15	Beah-Watkins, Sharon D.	yes	Elementary K-6, Principal	7-8	Principal	2080.00	100	0

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16	Belleville, Megan	yes	Elementary K-6 & Mid Level Math 7-9	7,8	Middle Level Math 7-9	1572.50	100	0
17	Berger, Cara	yes	Elem Ed, Early Child, Secondary Math	1	Elementary, Primary Grades 1-3	1522.50	100	0
18	Berger, Laura	yes	SPED N-12, Elementary K-6	2	Special Education, Resource PreK-12	137.75	100	0
19	Berry, Jessica	yes	Elementary Education	5	Elementary, Intermediate Grades 4-6	1522.50	100	0
20	Berry, Orma	yes	Elementary, Mentally Retarded	2	Elementary, Primary Grades 1-3	1522.50	100	0
21	Bliss, Sheila	yes	Elementary K-6	K	Kindergarten (K5)	1399.25	100	0
22	Blocksom, James	yes	Special Education	4-6	Special Education, Resource PreK-12	1522.50	100	0
23	Boswell, Kimberly	yes	Early Childhood/Elementary Ed	1	Elementary, Primary grades 1-3	725.00	100	0
24	Bradford, Shannon	yes	Early Childhood N-3	K	Kindergarten (K5)	1522.50	100	0
25	Braverman, Rebecca	yes	Elementary K-6	K	Kindergarten (K5)	1500.74	100	0
26	Bretz, Kelly	yes	Elementary K-6, Mid Level English 7-9 & Grades 4-8 (Mathematics)	5	Elementary, Intermediate Grades 4-6	1522.50	100	0
27	Brown, Kellianne	yes	Elementary Ed & Special Education	4,5	Special Education, Resource PreK-12	1522.50	100	0
28	Burrall, Penny L.	yes	Elementary K-6, Reading Spec	3-5	Developmental Reading, Secondary	1522.50	100	0
29	Burroughs, Melvyn L.	yes	Principal K-12, Secondary Principal	4-5	Elementary Principal	2080.00	100	0
30	Calabria, Sarah	yes	Special Ed. N-12	8	Special Education, Resource PreK-12	1572.50	100	0

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31	Caramanico, Caesar	yes	Bus Computer Info Tech K-12	7,8	Technology Education, Secondary	1572.50	100	0
32	Carosello, Amanda	yes	Elementary K-6 & Mid Level Math 7-9	7,8	Middle Level Math 7-9	1572.50	100	0
33	Carr, Amanda	yes	Elementary Ed., Emergency Special Ed	K-1	Special Education, Resource PreK-12	1522.50	100	0
34	Cataldo, Heather	yes	Elementary K-6 & SPED N-12	1	Elementary, Primary Grades 1-3	1015.00	100	0
35	Cavage, Carrie	yes	Elementary Ed	5	Elementary, Intermediate Grades 4-6	1522.50	100	0
36	Chambers, Phyllis	yes	Elementary K-6, SPED N-12, Mid Level Mathamatics 7-9 & Mid Level Language Arts 7-9	6	Elementary, Intermediate Grades 4-6	1525.00	100	0
37	Chandler, Kimberly	yes	Elementary K-6	3	Elementary, Primary Grades 1-3	1305.00	100	0
38	Christopher, Dawn	yes	Middle Level Math 7-9, Elem k-6	8	Middle Level Math 7-9	1572.50	100	0
39	Chud, Amanda	yes	SPED N-12, Elementary K-6, & Mid Level Mathamatics 7-9	7,8	Special Education, Resource PreK-12	1160.00	100	0
40	Cisco, Jennifer	yes	Elementary K-6, Mid Level Citizen Ed. 7-9, Mid Level English 7-9, Mid Level Mathematics 7-9	6	Elementary, Intermediate Grades 4-6	133.00	100	0
41	Clark, David	yes	Asst. Supt, Principal K-12	K-8	CEO	2080.00	100	0
42	Colasante, Gary	yes	Elementary K-6 & Mid Level English 7-9	3	Elementary, Primary Grades 1-3	1522.50	100	0
43	Coll, Carolyn	yes	SPED N-12	5,6	Special Education, Resource PreK-12	297.50	100	0
44	Conlen, C. Erin	yes	Business/Technology K-12	7,8	Technology Education, Secondary	120.00	100	0
45	Conley, Jessica	yes	Special Education	4-5	Special Education, Resource PreK-12	1522.50	100	0

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46	Coppock, Robert	yes	Elementary K-6	5	Elementary, Intermediate Grades 4-6	1522.50	100	0
47	Cortese, Megan	yes	SPED N-12 & English 7-12	7,8	Special Education, Resource PreK-12	1572.50	100	0
48	Cotton, Autumn	yes	Elementary K-6	1	Elementary, Primary Grades 1-3	1341.25	100	0
49	Crichton, Megan	yes	Elementary Education	3	Elementary, Primary Grades 1-3	1522.50	100	0
50	Dabkowski, Jenna	yes	Secondary and Middle School Math	7,8	Middle Level Math 7-9	1572.50	100	0
51	Davis, Alicia	yes	SPED N-12 & Early Childhood N-3	2	Special Education, Resource PreK-12	391.50	100	0
52	Davis, Keziah	yes	Mid Level Math 7-9	7,8	Middle Level Math 7-9	1572.50	100	0
53	Deal, Bridget	yes	Elementary K-6	1-2	Elementary, Primary Grades 1-3	1522.50	100	0
54	Deery, Thomas	yes	Elementary K-6 & Mid Level Mathamatics 7-9	7,8	Middle Level Math 7-9	1407.50	100	0
55	DeLussey, Stephanie	yes	SPED N-12, Elementary K-6	4	Special Education, Resource PreK-12	427.75	100	0
56	Depue, Lauren	yes	Elementary K-6	1	Elementary, Primary Grades 1-3	1522.50	100	0
57	Diggs, Rushelle	yes	Early Childhood N-3	1	Elementary, Primary Grades 1-3	1522.50	100	0
58	DiMaio, Patti	yes	Elementary Education	4	Elementary, Intermediate Grades 4-6	1044.00	100	0
59	Dinney, Brandon	yes	Elementary K-6	3	Elementary, Primary Grades 1-3	72.50	100	0
60	D'Orazio, Colleen	yes	Elementary K-6	K	Kindergarten (K5)	1305.00	100	0

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61	Downey, Joseph	yes	English 7-12	7,8	Middle Level English, 7-9	1572.50	100	0
62	Dungee, Jennifer	yes	Elementary Education	1	Elementary, Primary Grades 1-3	1522.50	100	0
63	Dwyer, Josette	yes	Elementary Education	2	Elementary, Primary Grades 1-3	1522.50	100	0
64	Dzubow, Anna	yes	Elementary K-6, Mid Level English 7-9, Mid Level Mathematics 7-9	4	Elementary, Intermediate Grades 4-6	1145.50	100	0
65	Einspahr, Laura	yes	Elementary K-6 & SPED N-12	K-3	Special Education, Resource PreK-12	1141.88	100	0
66	Emmons, Benjamin	yes	Elementary K-6	5	Elementary, Intermediate Grades 4-6	1522.50	100	0
67	Etzler, Leslie	yes	Elementary K-6	4	Elementary, Intermediate Grades 4-6	1522.50	100	0
68	Fagan, Angela	yes	Early Childhood N-3	1	Elementary, Primary Grades 1-3	1522.50	100	0
69	Farhat, Mia	yes	Mid Level Citizenship 7-9	7	Middle Level Social Studies, 7-9	1497.50	100	0
70	Fay, Shannon	yes	Early Childhood&Elem Ed& SPED	K,1	Special Education, Resource PreK-12	1497.12	100	0
71	Fein, Adam	yes	Social Studies 7-12	7,8	Middle Level Social Studies, 7-9	1572.50	100	0
72	Ferrier, Holly	yes	Elementary K-6	2	Elementary, Primary Grades 1-3	1522.50	100	0
73	Finnegan, Maura	yes	Elementary K-6 & SPED N-12	2	Elementary, Primary Grades 1-3	1522.50	100	0
74	Foster, Lori	yes	Elementary Ed	6	Elementary, Intermediate Grades 4-6	1522.50	100	0
75	Foster, Meredith	yes	Elementary K-6, ESL, Mid Level Language Arts 7-9 & Mid Level Social Studies 7-9	K-6	English as a second language	1341.25	100	0

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76	Frasch, Jesse	yes	Elementary Education	3	Elementary, Primary Grades 1-3	616.25	100	0
77	Fulton, Meghan	yes	Citizenship 7-12, Social Studies 7-12, & Mid Level Citiz. Ed 7-9	7,8	Secondary Social Studies	1572.50	100	0
78	Gentilini, Angela	yes	Elementary Ed & Middle Level English	7	Middle Level English, 7-9	1572.50	100	0
79	George, Sarah	yes	Elementary K-6	6	Elementary, Intermediate Grades 4-6	1522.50	100	0
80	Gibson, Kerry	yes	Early Childhood N-3 & Elementary K-6	5	Elementary, Intermediate Grades 4-6	833.75	100	0
81	Gillespie, Megan	yes	Elementary Ed/Special Ed	5,6	Special Education, Resource PreK-12	1522.50	100	0
82	Goldstein, Francine	yes	SPED K-12	2-3	Special Education, Resource PreK-12	1522.50	100	0
83	Golgolab, Leela	yes	Elementary Ed & Early Childhood	K	Kindergarten (K5)	1522.50	100	0
84	Goodson, Nicole	yes	Elementary Ed	4	Elementary, Intermediate Grades 4-6	1672.00	100	0
85	Gorman, Sade	yes	Elementary Education	4	Elementary, Intermediate Grades 4-6	1522.50	100	0
86	Grabias, Emily	yes	Grade PreK-4	1	Elementary, Primary Grades 1-3	1522.50	100	0
87	Gregg, James	yes	Social Studies 7-12	7,8	Secondary Social Studies	1572.50	100	0
88	Hagstron, Sarah	yes	Elementary K-6 & SPED K-12	3	Elementary, Primary Grades 1-3	1522.50	100	0
89	Hallowell, Stephanie	yes	Elementary K-6, Special Education N-12	K-8	Special Education, Resource PreK-12	1912.00	100	0
90	Hanna, Marc	yes	Elementary K-6; Special Education N-12	K	Kindergarten (K5)	1522.50	100	0

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91	Hannold, Linda	yes	Elementary	6	Elementary, Intermediate Grades 4-6	1522.50	100	0
92	Harding, Melissa	yes	Special Education K-12, Elementary K-6	K,1,2	Special Education, Resource PreK-12	1522.50	100	0
93	Harris, Shyreeta	yes	Elementary K-6	1	Elementary, Primary Grades 1-3	1522.50	100	0
94	Harvell, Doreen	yes	Principal K-12, Elementary Principal, Elementary K-6 & Health	K-1	Principal	1960.00	100	0
95	Hawrylak, Joanna	yes	SPED N-12 & Elementary K-6	4	Special Education, Resource PreK-12	1522.50	100	0
96	Hazlett, Elyse	yes	Elementary K-6 & SPED N-12	5	Elementary, Intermediate Grades 4-6	1341.25	100	0
97	Headley, Amy	yes	English 7-12	8	Middle Level English, 7-9	1572.50	100	0
98	Hedrick, Keri	yes	Elementary K-6	1	Elementary, Primary Grades 1-3	1522.50	100	0
99	Heffner, Kimberly	yes	Secondary School Counseling	7,8	Secondary School Counseling	1665.00	100	0
100	Heisler, Natalie	yes	SPED N-12 & Elementary K-6	2	Special Education, Resource PreK-12	1522.50	100	0
101	Henley-Askew, Debra	yes	School Psychology	K-8	School Psychologist	1545.00	100	0
102	Henning, Sarah	yes	Early Childhood N-3	K	Kindergarten (K5)	1545.00	100	0
103	Herm, Nicole	yes	Elementary K-6, SPED N-12	5	Special Education, Resource PreK-12	703.25	100	0
104	Hiestand, Laura	yes	Elementary Ed	4	Elementary, Intermediate Grades 4-6	1522.50	100	0
105	Hiestand, Melanie	yes	Elementary K-6 & Early Childhood	2	Elementary, Primary Grades 1-3	1522.50	100	0

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106	Holmes, Elena	yes	ESL, Reading Specialist, & Art K-12	K-6	English as a second language	1116.50	100	0
107	Holt, Kaitlyn	yes	Elementary K-6 & Reading Specialist K-12	5	Elementary, Intermediate Grades 4-6	572.75	100	0
108	Holzhauser, Mellissa	yes	Elementary K-6 & SPED N-12	1	Elementary, Primary Grades 1-3	1515.25	100	0
109	Hoot, Lauren	yes	Elementary K-6 & Early Childhood N-3	K	Kindergarten (K5)	1522.50	100	0
110	Human, Jessica	no		3	Elementary, Primary Grades 1-3	1522.50	0	100
111	Jacobson-Arian, Karen	yes	Special Education N-12	5	Special Education, Resource PreK-12	1522.50	100	0
112	Jaffe, Brittany	yes	Elementary K-6	K	Kindergarten (K5)	1522.50	100	0
113	Johnson, Donna	yes	English 7-12	7,8	Middle Level English, 7-9	1572.50	100	0
114	Jones, Jane	yes	Early Childhood	3	Elementary, Primary Grades 1-3	1511.63	100	0
115	Jones, Janet	yes	Elementary	4	Elementary, Intermediate Grades 4-6	1479.00	100	0
116	Jones, Matthew	yes	Health & Physical Education	7-8	Health & Physical Ed, Secondary	1572.50	100	0
117	Kaczynski, Melonie	yes	Elementary K-6	5	Elementary, Intermediate Grades 4-6	1522.50	100	0
118	Kearney, Katherine	yes	SPED N-12, Elementary K-6, & Mid Level Math 7-9	3	Special Education, Resource PreK-12	1442.75	100	0
119	Kenny, Jamie L.	yes	Ment and/or Phys Handicapped	4-7	Special Education, Resource PreK-12	1518.00	100	0
120	Kindon, Robert	yes	Elementary K-6 & SPED N-12	7	Special Education, Resource PreK-12	1572.50	100	0

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121	Kmiecinski, Kathryn	yes	Elementary K-6	3	Elementary, Primary Grades 1-3	1522.50	100	0
122	Krajewski, Anne	yes	Elem Ed, Spec Ed, MS Math, Eng, Science	8	Special Education, Resource PreK-12	1547.50	100	0
123	Laffend, Karin	yes	Mid Level English 7-9 & Elementary K-6	7,8	Middle Level English, 7-9	1572.50	100	0
124	Lane, Micca	yes	Elementary K-6	K	Kindergarten (K5)	1522.50	100	0
125	Lemon, Shelby	yes	Elementary K-6	4	Elementary, Intermediate Grades 4-6	1522.50	100	0
126	Lennon, Christina	yes	SPED N-12, Elementary K-6 & Bus-Computer-Info Tech K-12	6	Special Education, Resource PreK-12	333.50	100	0
127	Lessik, Brittany	yes	Elementary K-6	5	Elementary, Intermediate Grades 4-6	1515.26	100	0
128	Levengood, Lisa	yes	English 7-12	7	Middle Level English, 7-9	1572.50	100	0
129	Lilick, Amanda	yes	Early Childhood/ Elementary Ed.	1	Elementary, Primary Grades 1-3	1468.12	100	0
130	Linderman, Sheila	yes	Elementary Ed	2	Elementary, Primary Grades 1-3	1522.50	100	0
131	Long, Catrina	yes	Principal K-12 & Elementary K-6	3,4,5	Principal	2000.00	100	0
132	Loveless, Valerie	yes	Secondary English 7-12	7	Middle Level English, 7-9	1572.50	100	0
133	Malinowsky, Kimberly	yes	Elementary K-6	K	Kindergarten (K5)	1522.50	100	0
134	Mann, Jessica	yes	Elementary K-6	2	Elementary, Primary Grades 1-3	1522.50	100	0
135	Marcus, Robert	yes	SPED N-12 & Elementary K-6	K-1	Special Education, Resource PreK-12	1261.50	100	0

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136	Martin, Lori	yes	ESL K-12, Art K-12, German K-12, & English 7-12	K-6	English as a second language	1189.00	100	0
137	Marvil, Jennifer	yes	Elementary K-6 & SPED N-12	6	Special Education, Resource PreK-12	406.00	100	0
138	Matijasich, Christine	yes	Elementary Ed, Principal	K-6	Elementary Principal	2080.00	100	0
139	Matteo, Christina	yes	Special Education	4-6	Special Education, Resource PreK-12	1522.50	100	0
140	Maurer, Christine	yes	Elementary School Counselor	K-1	Elementary School Counselor	1562.50	100	0
141	McCarthy, Lindsay	yes	SPED N-12 & Elementary K-6	6	Special Education, Resource PreK-12	1522.50	100	0
142	McClure, Patrice	yes	Elementary Education	5	Elementary, Intermediate Grades 4-6	1522.50	100	0
143	McClurg, Meghan	yes	Elementary K-6, SPED N-12	5	Elementary, Intermediate Grades 4-6	862.75	100	0
144	McCormack, Melissa	yes	Program Specialist ESL, Elementary K-6	K-5	English as Second Language, K-5	1522.50	100	0
145	McCullough, Ann	yes	Elementary	3	Elementary, Primary Grades 1-3	1522.50	100	0
146	McDaid, Tara	yes	Elementary Eduction	2	Elementary, Primary Grades 1-3	1522.50	100	0
147	McEntee, Jaime	yes	Elementary Ed, Mid Level Math, Mid Level LA	7,8	Middle Level Math 7-9	1572.50	100	0
148	McHugh, Amber	yes	Elementary K-6	K	Kindergarten (K5)	1392.00	100	0
149	McKenna, Heather	yes	Early Childhood/Elementary Ed	4	Elementary, Intermediate Grades 4-6	1522.50	100	0
150	McKowen, Amanda	yes	Elementary K-6 & ESL	K-6	English as a second language	1522.50	100	0

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151	Medley, Darnell	yes	Elementary Principal, Elementary K-6	K-2	Elementary Principal	2080.00	100	0
152	Megill, Patricia	yes	Elementary Ed & Early Childhood	2	Elementary, Primary Grades 1-3	1522.50	100	0
153	Michaleski, Megan	yes	Spec Ed	4-5	Special Education, Resource PreK-12	1087.50	100	0
154	Michetti, Lauren	yes	Elementary K-6	K	Kindergarten (K5)	1522.50	100	0
155	Miller, Melissa	yes	SPED PK-8 & Grades PK-4	3	Special Education, Resource PreK-12	1305.00	100	0
156	Mills, Timika	yes	Principal K-12 & Early Childhood N-3	7,8	Assistant Principal	1832.00	100	0
157	Mitchalk, Lindsey	yes	Elementary K-6	3	Elementary, Primary Grades 1-3	1522.50	100	0
158	Moffett, Bethany	yes	SPED N-12, English 7-12 & Elementary K-6	7,8	Special Education, Resource PreK-12	1572.50	100	0
159	Molz, Erica	yes	Elementary K-6	2	Elementary, Primary Grades 1-3	1239.75	100	0
160	Morales, Victor	yes	Early Childhood & Elem. Education	6	Elementary, Intermediate Grades 4-6	1500.75	100	0
161	Moulder, Sabra	yes	Elementary Ed and ESL	K-6	English as a second language	87.00	100	0
162	Murphy, Anne	yes	General Science	7	Middle School Science 7-9	1572.50	100	0
163	Murphy-Tumolo, Lauren M.	yes	Elementary K-6	2	Elementary, Primary Grades 1-3	1377.50	100	0
164	Murray, Sean	yes	Elementary K-6	5	Elementary, Intermediate Grades 4-6	435.00	100	0
165	Nichols, Kelsey	yes	Elementary Ed., Middle Math	6	Elementary, Intermediate Grades 4-6	1572.50	100	0

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166	Nichols, Sean	yes	Elementary Education K-6	2	Elementary, Primary Grades 1-3	1522.50	100	0
167	Nickels, Kimberly	yes	Elementary Ed & Special Ed.	7,8	Special Education, Resource PreK-12	1572.50	100	0
168	Oates, Javon	yes	Principal K-12 & Elementary K-6	6,7,8	Assistant Principal	816.00	100	0
169	Obelcz, Melissa	yes	Elementary, Early Childhood, Special Education	4-6	Special Education, Resource PreK-12	1232.50	100	0
170	Olsen, Jessica	yes	Elementary K-6 & SPED N-12	K	Kindergarten (K5)	1522.50	100	0
171	O'Mahoney, Alison	yes	Elementary K-6 & Early Childhood N-3	K	Kindergarten (K5)	1341.25	100	0
172	Palazzo, Heather	yes	SPED N-12, Early Childhood N-3, & Elementary K-6	3	Special Education, Resource PreK-12	362.50	100	0
173	Peters, Erika	yes	Elementary Ed, Special Ed N-12, ESL	4	English as a second language	1522.50	100	0
174	Plank, Jessica	yes	Elementary K-6 & SPED N-12	1	Elementary, Primary Grades 1-3	685.12	100	0
175	Portlock, Linda	yes	Principal, Supt, SPED Supv, Early Childhood & Elementary Ed,	K-8	Asst Supt.	2080.00	100	0
176	Powers, Julie	yes	Elementary ED & SPED	2,3	Special Education, Resource PreK-12	1522.50	100	0
177	Preston, Sarah	yes	Grade PK-4	1	Elementary, Primary Grades 1-3	775.75	100	0
178	Priest, Kasey	yes	Elementary K-6	4	Elementary, Intermediate Grades 4-6	1522.50	100	0
179	Qureshi, Marium	yes	Mid Level English 7-9, Mid Level Citiz. Ed 7-9 & Elementary K-6	7,8	Middle Level English, 7-9	1572.50	100	0
180	Ramos, Kathryn	yes	Middle School Science	7,8	Middle School Science 7-9	1572.50	100	0

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181	Reber, Rayne	yes	Elementary K-6	1	Elementary, Primary Grades 1-3	1522.50	100	0
182	Reiner, Marc	yes	SPED N-12, Elementary K-6, & Social Studies	6,7,8	Special Education, Resource PreK-12	1572.50	100	0
183	Renson, Danielle	yes	SPED N-12 & Elementary K-6	K-3	Special Education, Resource PreK-12	253.75	100	0
184	Rhoads, Stacey	yes	Elementary School Counselor	4,5	Elementary School Counselor	1121.75	100	0
185	Riddle, Shannon	yes	Elementary K-6	1	Elementary, Primary Grades 1-3	1522.50	100	0
186	Riley, Megan	yes	Elementary K-6	5	Elementary, Intermediate Grades 4-6	1196.25	100	0
187	Robbins, Nicole	yes	Grades PK-4 & SPED PK-8	K	Kindergarten (K5)	1522.50	100	0
188	Robinson, Alexandra	yes	School Psychology K-12	K-8	School Psychologist	725.00	100	0
189	Robinson, Marisa	yes	Elementary K-6	5	Elementary, Intermediate Grades 4-6	1522.50	100	0
190	Rodgers, Kim	yes	Principal K-12, Elementary K-6	6,7,8	Principal	775.00	100	0
191	Rogers, Jennifer	yes	Elementary K-6	5	Elementary, Intermediate Grades 4-6	1465.12	100	0
192	Rombola, Kimberly	yes	Elementary K-6	K	Kindergarten (K5)	1522.50	100	0
193	Rooney, Daniel	yes	Health/Phys Ed K-12	4,5,6	Health and Physical Education, Elementary	1572.50	100	0
194	Ross, Amanda	yes	Elem Ed & Early Childhood	5	Elementary, Intermediate Grades 4-6	1522.50	100	0
195	Rowland, Lindsay	yes	Elementary K-6 & SPED N-12	3,4	Special Education, Resource PreK-12	1522.50	100	0

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196	Ruszkay, Lisa	yes	Elementary K-6	4	Elementary, Intermediate Grades 4-6	1522.50	100	0
197	Ryan, Judith	yes	School Nurse	K-8	School Nurse	1522.50	100	0
198	Ryan, Kelly	yes	Elementary K-6, Mid Level Math 7-9	5	Middle Level Math 7-9	1505.00	100	0
199	Sabatine, Kristina	yes	Secondary Math	7,8	Middle Level Math 7-9	187.50	100	0
200	Sammer, Angela	yes	Early Childhood	1	Elementary, Primary Grades 1-3	1087.50	100	0
201	Schwartzengraber, Scott	yes	Elementary K-6	6	Elementary, Intermediate Grades 4-6	1522.50	100	0
202	Scott, Sarah	yes	Elementary K-6	4	Elementary, Intermediate Grades 4-6	1522.50	100	0
203	Shafer, Douglas	yes	Elementary K-6 & Health and PE K-12	3	Elementary, Primary Grades 1-3	1029.50	100	0
204	Shanks, Karen	yes	School Nurse	K-8	School Nurse	1522.50	100	0
205	Simiriglio, Peter	yes	Elementary Education	4	Elementary, Intermediate Grades 4-6	1522.50	100	0
206	Smith Jr., John	yes	Principal K-12 & SPED N-12	6,7,8	Principal	2000.00	100	0
207	Smith, Jeannette	yes	Elementary Education	3	Elementary, Primary Grades 1-3	1522.50	100	0
208	Smith, Jessica	yes	Elementary K-6 & SPED N-12	3	Elementary, Primary Grades 1-3	203.00	100	0
209	Smythe, Robert	yes	Secondary Social Studies	7-8	Secondary Social Studies	1572.50	100	0
210	Sotsky, Eric	yes	Early Childhood	K	Kindergarten (K5)	1522.50	100	0

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211	Spinrad, Rachel	yes	Bus Computer Info Tech K-12 & Mid Level Mathematics 7-9	7,8	Technology Education, Secondary	1572.50	100	0
212	Steenburge, Erin	yes	Elementary K-6	K	Kindergarten (K5)	1522.50	100	0
213	Stewart, Kimberly	yes	English 7-12	7	Middle Level English, 7-9	1058.50	100	0
214	Stoka, Kelsey	yes	Elementary K-6 & SPED N-12	1	Elementary, Primary Grades 1-3	1522.50	100	0
215	Story, Zenobia	yes	Principal K-12	7,8	Assistant or Vice Middle School Principal	1624.00	100	0
216	Sweeney, Danielle	yes	Elementary K-6	5	Elementary, Intermediate Grades 4-6	1518.87	100	0
217	Taylor, Jennifer	yes	SPED N-12	6	Special Education, Resource PreK-12	705.00	100	0
218	Telese, Jessica	yes	Elementary Ed	5	Elementary, Intermediate Grades 4-6	1522.50	100	0
219	Thom, Ryan	yes	Health and Physical Education K-12	7,8	Health & Physical Ed, Secondary	1572.50	100	0
220	Thomas, Denaë	yes	Elementary Education	6	Elementary, Intermediate Grades 4-6	1522.50	100	0
221	Thompson, Kathryn	yes	Elementary/Special Ed.	K-1	Kindergarten (K5)	1522.50	100	0
222	Thompson, Nicole Lemons-	yes	Elementary Ed	4	Elementary, Intermediate Grades 4-6	1522.50	100	0
223	Tindle, Arlana	yes	Elementary K-6 & SPED N-12	4	Elementary, Intermediate Grades 4-6	1522.50	100	0
224	Todd, Caitlin	yes	Special Education K-12	4-6	Special Education, Resource PreK-12	1522.50	100	0
225	Toner, Marie	yes	Early Childhood N-3	1	Elementary, Primary Grades 1-3	1450.00	100	0

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226	Tucker, Heidi	yes	Biology 7-12	7,8	Middle School Science 7-9	1572.50	100	0
227	Tustin, Kelly	yes	Elementary K-6	6	Elementary, Intermediate Grades 4-6	1522.50	100	0
228	Tye-Houser, Jamie	yes	Elementary Ed & Early Childhood	6	Elementary, Intermediate Grades 4-6	1508.00	100	0
229	Tyler, Theresa	yes	Elementary Ed. & SPED	7-8	Special Education, Resource PreK-12	1572.50	100	0
230	Vaccaro, Frank	yes	Secondary English	8	Middle Level English, 7-9	1565.00	100	0
231	Vertucci, Denise L.	yes	mentally and/or Phys Handicapped, Elementary K	4-5	Special Education, Resource PreK-12	1503.25	100	0
232	Vinson, Brittany	yes	Elementary K-6 & SPED N-12	1	Elementary, Primary Grades 1-3	1522.50	100	0
233	Vogel, Amy	yes	Elementary K-6	K	Kindergarten (K5)	1522.50	100	0
234	Voghel, Melissa	yes	Elementary Ed	1	Elementary, Primary Grades 1-3	1522.50	100	0
235	Wall, Jessica	yes	Elementary K-6	5	Elementary, Intermediate Grades 4-6	1462.00	100	0
236	Walsh, Caryn Penczer	yes	Elementary K-6, Principal	6	Asst Principal Middle School	1440.00	100	0
237	Walsh, Gregory	yes	Elementary K-6 & Mid Leve Mathematics 7-9	7,8	Middle Level Math 7-9	1572.50	100	0
238	Walsh, Virginia	yes	Elementary Education, Special Education	K-1	Special Education, Resource PreK-12	1522.50	100	0
239	Warner, Leslie	yes	Elementary K-6	4	Elementary, Intermediate Grades 4-6	1522.50	100	0
240	Weaver, Stephanie	yes	ESL, Elementary Ed, & Middle level English	K-6	English as a second language	427.75	100	0

Complete the following information for all professional staff members.

Staff No.	Name of employee (List all names in alphabetical order)	PA Certified Yes/No	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignmmt	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
241	Wein, Jonathan	yes	SPED PK-8 & Elementary K-6	4,5	Special Education, Resource PreK-12	1508.00	100	0
242	Wesolowski, Heather	yes	Elementary K-6 & SPED N-12	3	Elementary, Primary Grades 1-3	1152.75	100	0
243	West, Krista	yes	Elementary Ed and ESL	K-6	English as a second language	1522.50	100	0
244	Westerman, Jacqueline	yes	Early Childhood/Elem.Ed	5	Elementary, Intermediate Grades 4-6	1515.25	100	0
245	White, Jessica	yes	SPED N-12	2	Special Education, Resource PreK-12	1522.50	100	0
246	Williams, Kwame	yes	Principal K-12	7,8	Elementary Principal	2028.00	100	0
247	Willing, Sandra	yes	Early Childhood N-3	2	Elementary, Primary Grades 1-3	1497.12	100	0
248	Wills, Brett	yes	Elementary K-6	4	Elementary, Intermediate Grades 4-6	1522.50	100	0
249	Wilson, Donna	yes	Elementary Ed	3	Elementary, Primary Grades 1-3	1522.50	100	0
250	Wolfe, Allison	yes	Elementary K-6	3	Elementary, Primary Grades 1-3	1522.50	100	0
251	Wright, Casey	yes	Elementary Ed	5	Elementary, Intermediate Grades 4-6	1450.00	100	0
252	Yunghans, Kristin	yes	School Psychology K-12	K-8	School Psychologist	718.50	100	0
253	Zogg, Emily	yes	Elementary K-6	2	Elementary, Primary Grades 1-3	1522.50	100	0

## **Chester Community Charter School**

### **Fiscal Solvency Policies**

An annual budget is prepared and submitted to the Board of Trustees for their review and approval. Upon adoption of the budget by the Board of Trustees, it is filed with the PA Department of Education in accordance with the Charter School Law. Actual results are compared with budgeted amounts on a monthly basis in order to maintain fiscal solvency.

Also, cash accounts are reconciled on a monthly basis to insure fiscal solvency.

**THE CHESTER COMMUNITY CHARTER SCHOOL**

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2013**

**THE CHESTER COMMUNITY CHARTER SCHOOL  
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**Touey & Company, LLC**

*Certified Public Accountants and Consultants*

Accounting & Auditing  
Tax Planning & Preparation  
Financial Planning  
Management Consulting  
Payroll Services

*Member AICPA, PICPA*

## INDEPENDENT AUDITORS' REPORT

Board of Trustees  
The Chester Community Charter School.

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of The Chester Community Charter School ("School") as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the School as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-10 and 31 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial 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 financial statements, and other knowledge we obtained during our audit of the basic 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.

Touey and Company, LLC  
October 28, 2013

## THE CHESTER COMMUNITY CHARTER SCHOOL

### MANAGEMENT'S DISCUSSION & ANALYSIS YEAR ENDED JUNE 30, 2013

This discussion and analysis of The Chester Community Charter School's ("the Charter School's") performance provides an overview of the Charter School's financial activities for the year ended June 30, 2013, the Charter School's fifteenth full year of operations. The Charter School is authorized pursuant to a charter issued by the Chester Upland School District. Approximately 3,040 students from kindergarten through eighth grade were enrolled at the Charter School during the 2012-2013 school year. Our east campus, located at 214, 225 and 315 East Fifth Street and 405 Madison Street, Chester, PA had approximately 1,760 of the 3,040 children in four elementary and one middle school buildings. Our west campus located at 2730 Bethel Road in Chester, PA had approximately 1,280 of the 3,040 children in two elementary school and one middle school buildings. During September 2013, the Charter School opened another school building located in Upland Borough. Please read this discussion and analysis in conjunction with the Independent Auditors' Report and the Charter School's financial statements, including the related notes to the financial statements.

#### FINANCIAL HIGHLIGHTS

Fiscal 2012-2013 total revenue, \$45,095,216 was principally derived from three sources; Charges to School Districts of \$39,765,255 (88.2%), State Aid of \$455,459 (1.0%) and Federal Aid of \$4,575,595 (10.1%). All other sources accounted for \$298,908 of Revenue (0.7%). Expenditures totaled \$42,752,182 or 94.8% of total revenue. The majority of the Charter School's expenditures were for Instructional Services, Administrative and Financial Support Services, and the Operation and Maintenance of Plant Services. The Charter School ended the year with assets of \$6,949,099, liabilities of \$3,792,819 and net position of \$3,156,280.

On July 27, 2012, the Charter School, the Commonwealth of Pennsylvania, Department of Education ("PDE") and the Secretary of Education entered into a settlement agreement and release (the "Agreement") resolving all outstanding litigation between the parties in which the Charter School agreed to installment payments totaling \$17,544,321. The entire settlement amount was paid in full by April 30, 2013.

#### USING THIS ANNUAL FINANCIAL REPORT

This annual financial report consists of a series of financial statements and notes to those financial statements. The statements are organized so the reader can understand the Charter School as a whole, and then proceed to provide an increasingly detailed look at specific financial activities.

#### REPORTING THE CHARTER SCHOOL AS A WHOLE

##### *The Statement of Net Position and Statement of Activities*

The Statement of Net Position and the Statement of Activities report information about the Charter School as a whole and about its activities in a manner that helps to answer the question, "Is the Charter School better or worse off as a result of the year's activities?" These statements include all assets and liabilities using the accrual basis of accounting similar to the

## THE CHESTER COMMUNITY CHARTER SCHOOL

### MANAGEMENT'S DISCUSSION & ANALYSIS YEAR ENDED JUNE 30, 2013

accounting used by private sector corporations. All of the current year's revenues and expenses are taken into consideration regardless of when cash is received or paid.

These two statements report the Charter School's net position and changes. The change in net position provides the reader with a tool to assist in determining whether the Charter School's financial health is improving or deteriorating. The reader will need to consider other non-financial factors such as, student enrollment, growth, budgets and facility conditions in arriving at their conclusion regarding the overall health of the Charter School.

#### REPORTING THE CHARTER SCHOOL'S MOST SIGNIFICANT FUNDS

##### *Fund Financial Statements*

Our analysis of the Charter School's major funds and fund financial statements provides detailed information about the most significant funds, not the Charter School as a whole. The fund financial statements begin on Page 13.

##### *Governmental Fund*

The governmental fund reports the Charter School's activities and shows the inflows and outflows of cash and the balances left at year end available for future spending. The governmental fund financial statements use the modified accrual method of reporting that measures cash and other financial assets that can convert readily to cash; provides a detailed short-term view of the Charter School's general government operations and basic service; and helps the reader determine whether there are more or less financial resources available to spend in the near future to finance the Charter School's programs. The relationship (or differences) between the governmental activities (reported in the Statement of Net Position and the Statement of Activities) and the governmental fund is reconciled in the basic financial statements on Pages 14 and 16. The primary reconciling items are activities related to capital assets, long-term debt and deferred rent.

##### *Proprietary Funds*

The Charter School maintains one proprietary fund referred to as Food Service. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements (see below).

The proprietary fund provides the same type of information in the government-wide financial statements, only in more detail. The proprietary fund's financial statements provide separate information for the Food Service function.

##### *Fiduciary Funds*

The Charter School does not have any activities that would qualify for treatment as a Fiduciary Fund. An example is if the Charter School is the trustee for funds raised by student/parent groups that can only be used for specific student activities. Fiduciary funds would be reported in

**THE CHESTER COMMUNITY CHARTER SCHOOL**

**MANAGEMENT'S DISCUSSION & ANALYSIS  
YEAR ENDED JUNE 30, 2013**

a separate Statement of Fiduciary Net Assets – Agency Fund and would be excluded from the Charter School's other financial statements because the assets could not be utilized by the Charter School to meet its obligations.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

*Statement of Net Position.*

As noted earlier, the net position may serve over time as a useful indicator of a government's financial position. In the case of the Charter School, assets exceeded liabilities by \$3,160,094 at the close of the fiscal year. A portion of the Charter School's net position represents net position invested in capital assets, net of depreciation. The Charter School uses capital assets to provide services; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the Charter School's ongoing activities. Below is a summary of the Charter School's Statement of Net Position at June 30, 2013.

**The Chester Community Charter School  
Net Position Summary  
June 30, 2013**

	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
<b>Current Assets</b>	\$ 4,331,925	\$ 81,685	\$ 4,413,610
<b>Capital Assets, net</b>	2,262,267	5,761	2,268,028
<b>Non-Current Assets</b>	354,907	-	354,907
<b>Total Assets</b>	<u>\$ 6,949,099</u>	<u>\$ 87,446</u>	<u>\$ 7,036,545</u>
<b>Current Liabilities</b>	\$ 3,691,965	\$ 83,632	\$ 3,775,597
<b>Long-Term Payable</b>	100,854	-	100,854
<b>Total Liabilities</b>	<u>\$ 3,792,819</u>	<u>\$ 83,632</u>	<u>\$ 3,876,451</u>
<b>Net Position</b>	<u>\$ 3,156,280</u>	<u>\$ 3,814</u>	<u>\$ 3,160,094</u>

Current Assets of \$4,413,610 at June 30, 2013 include cash of \$2,384,535, tuition and grant receivables of \$1,718,426 and prepaid expenses of \$310,649. Non-current assets include deferred rent of \$354,907.

Current Liabilities of \$3,775,597 at June 30, 2013 include accounts payable, \$1,923,921 and accrued salaries, \$1,851,676. Long-term payable includes \$100,854 due to support service vendor.

**THE CHESTER COMMUNITY CHARTER SCHOOL**

**MANAGEMENT'S DISCUSSION & ANALYSIS  
YEAR ENDED JUNE 30, 2013**

*Statement of Activities*

The Chester Community Charter School  
Statement of Activities Summary  
Twelve Months Ending June 30, 2013

	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
General Revenues	\$ 39,991,105	\$ -	\$ 39,991,105
Program Revenues	5,104,112	171,850	5,275,962
<b>Total Revenues</b>	<b>45,095,217</b>	<b>171,850</b>	<b>45,267,067</b>
Instructional Services	13,918,927	-	13,918,927
Supporting Services	27,740,251	-	27,740,251
Operation of Non-Instructional Services	712,163	469,598	1,181,761
<b>Total Expenses</b>	<b>42,371,341</b>	<b>469,598</b>	<b>42,840,939</b>
Transfers, Other Funds	(278,268)	278,268	-
Change in Net Assets	2,445,608	(19,480)	2,426,128
Net Position, Beginning	710,671	23,294	733,965
<b>Net Position, Ending</b>	<b>\$ 3,156,279</b>	<b>\$ 3,814</b>	<b>\$ 3,160,093</b>

The Statement of Activities shows the costs of program services and charges for services and grants offsetting those services. Program revenues consist of federal and state grants and entitlements and are directly offset by related expenditures.

**Government Funds**

**THE CHARTER SCHOOL'S FUNDS**

The Charter School's governmental fund balance increased \$2,165,621 to \$639,960 at June 30, 2013 compared to a governmental fund balance deficit of \$(1,525,661) at June 30, 2012.

**THE CHESTER COMMUNITY CHARTER SCHOOL**

**MANAGEMENT'S DISCUSSION & ANALYSIS  
YEAR ENDED JUNE 30, 2013**

The table below highlights the financial activities and balance of governmental funds for the twelve-month periods ending June 30, 2013 and June 30, 2012, respectively.

	Twelve Months Ending		Increase (Decrease)
	June 30, 2013	June 30, 2012	\$
<b>Revenues:</b>			
Charges to School Districts	\$ 39,765,255	\$ 43,006,372	\$ (3,241,117)
Other Local Sources	298,908	98,335	200,573
State Aid	455,459	518,395	(62,936)
Federal Aid	4,575,595	3,931,397	644,198
<b>Total Revenues</b>	<b>\$ 45,095,217</b>	<b>\$ 47,554,499</b>	<b>\$ (2,459,282)</b>
<b>Expenditures:</b>			
Instructional Services	\$ 13,918,927	\$ 14,078,161	\$ (159,234)
Support Services	27,850,426	32,203,093	(4,352,667)
Non-Instructional Services	127,500	207,363	(79,863)
Capital Outlay	855,329	400,869	454,460
<b>Total Expenditures</b>	<b>\$ 42,752,182</b>	<b>\$ 46,889,486</b>	<b>\$ (4,137,304)</b>
<b>Other Financing Sources (Uses)</b>			
Proceeds (Payment) of Debt	\$ -	\$ (1,800,000)	\$ 1,800,000
Transfers From (To) Other Funds, Net	(278,268)	(161,639)	(116,629)
Long-Term Payable	100,854	-	100,854
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (177,414)</b>	<b>\$ (1,961,639)</b>	<b>\$ 1,784,225</b>
<b>Net Change in Fund Balances</b>	<b>\$ 2,165,621</b>	<b>\$ (1,296,626)</b>	<b>\$ 3,462,247</b>
<b>Fund Balances, Beginning of Year</b>	<b>\$ (1,525,661)</b>	<b>\$ (229,035)</b>	<b>\$ (1,296,626)</b>
<b>Fund Balances, End of Year</b>	<b>\$ 639,960</b>	<b>\$ (1,525,661)</b>	<b>\$ 2,165,621</b>

Revenues from School Districts decreased \$3,241,117 or 7.5% to \$39,765,255 for the twelve months ending June 30, 2013 as compared to \$43,006,372 for the twelve months ending June 30, 2012. During the twelve months ending June 30, 2012, the Charter School recognized non-recurring revenue of \$6.1 million which was the result of a settlement that was reached between the Charter School, the Commonwealth of Pennsylvania, Department of Education (PDE) that resolved outstanding litigation between the parties which included funding disputes dating back to the 1998-1999 and subsequent school years. This comparative decrease was offset with a net increase in tuition billings of \$2.9 million as the result of enrollment increasing by an average of 55 students to an average of 3,040 students during the 2012-2013 school year as compared to an average of 2,985 students during the 2011-2012 school year complemented by an overall increase in charter school funding rates during the same comparative periods.

Instructional service expenditures decreased 1.1% or \$159,234 to \$13,918,927 during the 2012-2013 school year from \$14,078,161 during the 2011-2012 school year.

## THE CHESTER COMMUNITY CHARTER SCHOOL

### MANAGEMENT'S DISCUSSION & ANALYSIS YEAR ENDED JUNE 30, 2013

Support service expenditures decreased 13.5% or \$4,352,667 to \$27,850,426 for the twelve month period ending June 30, 2013 compared to \$32,203,093 for the twelve-month period ending June 30, 2012. Included in this decrease were prior year deferred management fees of \$3,900,000 that were paid in 2012 due to the settlement of litigation between the Charter School and the PDE. Also during 2012, the Charter School incurred legal fees and borrowing costs of approximately \$400,000 to resolve litigation between the Charter School and the PDE and to meet the Charter School's obligations during the period it was not receiving funding from its home district.

During the twelve months ending June 30, 2011, the Charter School borrowed \$1,800,000 with repayment due on July 1, 2012. This note was paid prior to June 30, 2012. Under the modified accrual basis of accounting, the note was not included on the governmental fund balance sheet as it was a long-term liability.

#### GENERAL FUND BUDGET INFORMATION

The Charter School's budget is prepared on the modified accrual basis of accounting. The most significant budgeted fund is the General Fund. The Charter School may amend its revenue and expenditure estimates periodically due to changing conditions.

**THE CHESTER COMMUNITY CHARTER SCHOOL**

**MANAGEMENT'S DISCUSSION & ANALYSIS  
YEAR ENDED JUNE 30, 2013**

The Charter School's actual results as compared to its budget for the twelve months ending June 30, 2013 were as follows:

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>Revenues</b>			
Local Sources	\$ 36,696,083	\$ 39,765,255	\$ 3,069,172
State Sources	453,000	455,459	2,459
Federal Sources	4,479,215	4,575,595	96,380
Contributions	73,600	73,058	(542)
Other Income	13,140	225,850	212,710
<b>Total Revenues</b>	<u>\$ 41,715,038</u>	<u>\$ 45,095,217</u>	<u>\$ 3,380,179</u>
<b>Expenditures</b>			
Instructional Services	\$ 14,479,218	\$ 14,525,982	\$ (46,764)
Support Services	26,515,394	27,929,731	(1,414,337)
Operation of Non-Instructional Services	470,838	127,500	343,338
Facilities Acquisition, Construction and Improvements	349,588	168,969	180,619
<b>Total Expenditures</b>	<u>\$ 41,815,038</u>	<u>\$ 42,752,182</u>	<u>\$ (937,144)</u>
<b>Other financing sources (uses)</b>			
Transfers from (to) Food Service Fund	\$ 100,000	\$ (278,268)	\$ 378,268
Long-Term Payable	-	100,854	(100,854)
<b>Total other financing sources (uses)</b>	<u>\$ 100,000</u>	<u>\$ (177,414)</u>	<u>\$ 277,414</u>
<b>Total expenditures and other financing sources (uses)</b>	<u>\$ 41,715,038</u>	<u>\$ 42,929,596</u>	<u>\$ (1,214,558)</u>
<b>Total Revenues in excess of total expenditures and other financing sources (uses)</b>	<u>\$ -</u>	<u>\$ 2,165,621</u>	<u>\$ 2,165,621</u>

Actual total revenues were \$3,380,179 favorable to budget for the twelve month period ending June 30, 2013. The favorable balance is a result of an increase in enrollment and charter school funding rates.

Actual total expenditures were \$1,315,412 unfavorable as compared to the Charter School's budget for the twelve month period ending June 30, 2013. The unfavorable variance resulted from the increase in enrollment that led to an increase in staffing instructional costs and support services.

**CAPITAL ASSETS**

Capital assets, net of depreciation for governmental and business-type activities were \$2,262,267 and \$5,761; respectively. Capital expenditures for governmental and business-type activities totaled \$855,328 and \$-0-, respectively. Depreciation for governmental and business-type activities totaled \$538,008 and \$1,499, respectively. The majority of capital expenditures were related to furniture and equipment for the Charter School buildings. Detailed information regarding capital asset activity is included in the notes to the basic financial statements.

## **THE CHESTER COMMUNITY CHARTER SCHOOL**

### **MANAGEMENT'S DISCUSSION & ANALYSIS YEAR ENDED JUNE 30, 2013**

#### **FACTORS EXPECTED TO HAVE AN EFFECT ON FUTURE OPERATIONS**

Fiscal year 2012-2013 was the fifteenth year of operation as a functioning school. The Charter School renewed its charter by the Chester Upland School District for another five years beginning with the 2011-2012 fiscal year. The Charter School anticipates an increase in its enrollment from 3,040 during fiscal year 2012-2013 to approximately 3,175 in fiscal year 2013-2014. The increase in enrollment is based on the following: projected historical statistical analysis of 6%; and a new elementary campus in the Upland School District for 300 new students. The expected 16% increase in enrollment will result in an increase in federal, state and local district revenues, as well as an increase in certain operating expenses.

#### **CONTACTING THE CHARTER SCHOOL'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our fellow citizens, customers, investors and creditors with a general overview of the Charter School's finances and to show the Charter School's accountability for the money it receives.

If you have questions about this report or need additional financial information, contact us at 610-447-0400.

**THE CHESTER COMMUNITY CHARTER SCHOOL**  
**STATEMENT OF NET POSITION**  
**June 30, 2013**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Current Assets:			
Cash	\$ 2,373,211	\$ 11,324	\$ 2,384,535
Due From Other Governments	-	70,361	70,361
Federal Subsidies Receivable	868,344	-	868,344
State Subsidies Receivable	557,892	-	557,892
Tuition Receivable	221,829	-	221,829
Prepaid Expenses	310,649	-	310,649
Total Current Assets	<u>4,331,925</u>	<u>81,685</u>	<u>4,413,610</u>
Non-Current Assets:			
Deferred Rent	354,907	-	354,907
Total Non-Current Assets	<u>354,907</u>	<u>-</u>	<u>354,907</u>
Capital Assets, Net of Depreciation			
Land Improvements	99,457	-	99,457
Building Improvements	879,862	-	879,862
Furniture and Equipment	1,282,948	5,761	1,288,709
Total Capital Assets, Net of Depreciation	<u>2,262,267</u>	<u>5,761</u>	<u>2,268,028</u>
 Total Assets	 <u>\$ 6,949,099</u>	 <u>\$ 87,446</u>	 <u>\$ 7,036,545</u>
<b><u>LIABILITIES</u></b>			
Current Liabilities:			
Accounts Payable	\$ 1,867,549	\$ 56,372	\$ 1,923,921
Accrued Salaries and Benefits	1,824,416	27,260	1,851,676
Total Current Liabilities	<u>3,691,965</u>	<u>83,632</u>	<u>3,775,597</u>
 Long-Term Payable	 100,854	 -	 100,854
 Total Liabilities	 <u>\$ 3,792,819</u>	 <u>\$ 83,632</u>	 <u>\$ 3,876,451</u>
<b><u>NET POSITION</u></b>			
Invested in Capital Assets	\$ 2,262,268	\$ 5,761	\$ 2,268,029
Nonspendable Fund Balance	187,062	-	187,062
Unassigned Fund Balance	706,950	(1,947)	705,003
 Total Net Position	 <u>3,156,280</u>	 <u>3,814</u>	 <u>3,160,094</u>
 Total Liabilities and Net Position	 <u>\$ 6,949,099</u>	 <u>\$ 87,446</u>	 <u>\$ 7,036,545</u>

The accompanying notes are an integral part of these financial statements

**THE CHESTER COMMUNITY CHARTER SCHOOL**

**Statement of Activities**

**For the Year Ended June 30, 2013**

Activities	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges For Services	Capital Grants & Contributions	Operating Grants & Contributions	Governmental Activities	Business-Type Activities	Total
<b>Governmental</b>							
Instructional Services	\$ 13,918,927	\$ -	\$ 73,058	\$ 4,350,485	\$ (9,495,384)	\$ -	\$ (9,495,384)
Operation of Non-Instructional Services	712,163	-	-	431,034	(281,129)	-	(281,129)
Support Services	27,740,251	-	-	249,535	(27,490,716)	-	(27,490,716)
<b>Total Governmental</b>	<b>\$ 42,371,341</b>	<b>\$ -</b>	<b>\$ 73,058</b>	<b>\$ 5,031,054</b>	<b>\$ (37,267,229)</b>	<b>\$ -</b>	<b>\$ (37,267,229)</b>
<b>Business-type</b>							
Food Service	469,598	-	-	171,850	-	(297,748)	(297,748)
<b>Total Business Type</b>	<b>469,598</b>	<b>-</b>	<b>-</b>	<b>171,850</b>	<b>-</b>	<b>(297,748)</b>	<b>(297,748)</b>
<b>Total Chester Community Charter School</b>	<b>\$ 42,840,939</b>	<b>\$ -</b>	<b>\$ 73,058</b>	<b>\$ 5,202,904</b>	<b>\$ (37,267,229)</b>	<b>\$ (297,748)</b>	<b>\$ (37,564,977)</b>

General revenues:

Charges to School Districts	39,765,255	-	39,765,255
Miscellaneous	225,851	-	225,851
Transfers	(278,268)	278,268	-
<b>Total general revenues and transfers</b>	<b>39,712,838</b>	<b>278,268</b>	<b>39,991,106</b>
Change in net position	2,445,609	(19,480)	2,426,129
Net Position-beginning	710,671	23,294	733,965
<b>Net Position-ending</b>	<b>\$ 3,156,280</b>	<b>\$ 3,814</b>	<b>\$ 3,160,094</b>

The accompanying notes are an integral part of these financial statements

THE CHESTER COMMUNITY CHARTER SCHOOL

Balance Sheet  
Governmental Fund  
June 30, 2013

	<u>General Fund</u>
<u>ASSETS</u>	
Cash	\$ 2,373,211
Federal Subsidies Receivable	868,344
State Subsidies Receivable	557,892
Tuition Receivable	221,829
Prepaid Expenses and Other Current Assets	<u>310,649</u>
Total Assets	<u>\$ 4,331,925</u>
<u>LIABILITIES AND FUND BALANCES</u>	
<u>Liabilities</u>	
Accounts Payable	\$ 1,867,549
Accrued Salaries and Benefits	<u>1,824,416</u>
Total Liabilities	<u>3,691,965</u>
<u>Fund Balances</u>	
Nonspendable Fund Balance	187,062
Unreserved Fund Balance	<u>452,898</u>
Total Fund Balances	<u>639,960</u>
Total Liabilities and Fund Balances	<u>\$ 4,331,925</u>

The accompanying notes are an integral part of these financial statements

**THE CHESTER COMMUNITY CHARTER SCHOOL**  
**Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position**  
**June 30, 2013**

Total fund balances for governmental funds (page 13) \$ 639,960

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Land improvements, net of \$55,906 accumulated depreciation	\$ 99,457	
Building improvements, net of \$261,313 accumulated depreciation	879,862	
Furniture and equipment, net of \$2,584,070 accumulated depreciation	<u>1,282,948</u>	
Total capital assets (see Note #4)		2,262,267

Long-Term liabilities are not due and payable in current period and, therefore, were not reported in the Government Funds Balance Sheet. (100,854)

Deferred rent is a non-cash asset that is not reported in the governmental fund. 354,907

Total net position of governmental activities (Page 11) \$ 3,156,280

The accompanying notes are an integral part of these financial statements

**THE CHESTER COMMUNITY CHARTER SCHOOL**  
**Statement of Revenues, Expenditures and Changes in Fund Balances-**  
**Governmental Fund**  
For the Year Ended June 30, 2013

	<u>General Fund</u>
<b><u>Revenues</u></b>	
Local Sources	\$ 39,765,255
State Sources	455,459
Federal Sources	4,575,595
Contributions	73,058
Other Income	225,850
Total Revenues	45,095,217
<b><u>Expenditures</u></b>	
Instructional Services	13,918,927
Support Services	27,850,426
Operation of Noninstructional Services	127,500
Capital Outlay	855,329
Total Expenditures	42,752,182
Excess of Revenue Over Expenditures	2,343,035
<b>Other Financing Sources (Uses)</b>	
Transfers From Food Service Fund	142,907
Transfers To Food Service Fund	(421,175)
Long-Term Payable	100,854
Total Other Financing Sources (Uses)	(177,414)
Net Change in Fund Balances	2,165,621
Fund Balances, Beginning of Year	(1,525,661)
Fund Balances, End of Year	\$ 639,960

The accompanying notes are an integral part of these financial statements

**THE CHESTER COMMUNITY CHARTER SCHOOL**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund**  
**Balances to the Statement of Activities**  
**For the Year Ended June 30, 2013**

Net changes in fund balances-total governmental funds (Page 15) \$ 2,165,621

The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, capital outlays are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital Outlays	855,329	
Depreciation Expense	<u>(538,009)</u>	
		317,320

Other financing source in the funds increases long-term liabilities in the statement of net position.

Long-Term Payable	(100,854)
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Governmental funds report debt issuance costs as expenditures. However, in the statement of activities, debt issuance costs are capitalized and the cost is allocated over their estimated useful lives and reported as amortization expense. This is the amortization expense in the current period. The Charter School did not issue any new debt during the twelve months ended June 30, 2013

Amortization Expense	(46,654)
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Amortization of deferred rent cost is a non-cash item that is reported in Governmental Funds as expenditures, however, this is not reported as an outlay on the Statement of Net Position.

	<u>110,176</u>
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Change in net position of governmental activities (Page 12)

	<u>\$ 2,445,609</u>
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The accompanying notes are an integral part of these financial statements

**THE CHESTER COMMUNITY CHARTER SCHOOL**

**Statement of Net Position  
Proprietary Fund (Food Service)  
June 30, 2013**

**Assets**

Current Assets:

Cash	\$ 11,324
Due From Other Governments	70,361
Total Current Assets	<u>81,685</u>

Capital Assets:

Furniture and Equipment, net	5,761
Total Capital Assets, Net of Depreciation	<u>5,761</u>

Total Assets	<u>\$ 87,446</u>
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**Liabilities**

Current Liabilities:

Accounts Payable	\$ 56,372
Accrued Salaries and Benefits	25,323
Accrued Payroll Taxes Payable	1,937
Total Current Liabilities	<u>83,632</u>

Total Liabilities	<u>83,632</u>
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**Net Position**

Invested in Capital Assets	\$ 5,761
Unassigned Fund Balance	(1,947)
Total Net Position	<u>3,814</u>

Total Liabilities and Net Position	<u>\$ 87,446</u>
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The accompanying notes are an integral part of these financial statements

**THE CHESTER COMMUNITY CHARTER SCHOOL**  
**Statement of Revenues, Expenses and Changes in Net Position-Proprietary Fund**  
**(Food Service)**  
**For the Year Ended June 30, 2013**

Operating Revenues	
Other Operating Revenues	<u>\$ 171,850</u>
Total Operating Revenues	<u>171,850</u>
Operating Expenses	<u>469,598</u>
Operating Loss	(297,748)
Loss Before Contributions	(297,748)
Contributions	
Operating Transfers, Net	<u>278,268</u>
Change in Net Position	<u>(19,480)</u>
Total Net Position - Beginning	<u>23,294</u>
Total Net Position - Ending	<u><u>\$ 3,814</u></u>

The accompanying notes are an integral part of these financial statements

**THE CHESTER COMMUNITY CHARTER SCHOOL**  
**Statement of Cash Flows - Proprietary Fund (Food Service)**  
**For the Year Ended June 30, 2013**

<b>Cash Flows From Operating Activities</b>	
Operating loss	\$ (297,748)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:	
Depreciation	1,499
Increase in accounts receivable	(33,089)
Increase in accounts payable and other current liabilities	60,731
Net cash used by operating activities	<u>(268,607)</u>
<b>Cash Flows From Financing Activities</b>	
Transfers from other funds, net	<u>278,268</u>
Net cash provided by financing activities	<u>278,268</u>
<b>Net Increase In Cash</b>	9,661
<b>Beginning Cash - July 1, 2012</b>	<u>1,663</u>
<b>Ending Cash - June 30, 2013</b>	<u>\$ 11,324</u>

The accompanying notes are an integral part of these financial statements

## THE CHESTER COMMUNITY CHARTER SCHOOL

### NOTES TO FINANCIAL STATEMENTS

#### 1) Summary of significant accounting policies

##### Nature of Activities

The Chester Community Charter School (the "Charter School") is a charter school located in Chester, Pennsylvania. The Charter School was established and operates under the provisions of the Charter School law which was enacted by the General Assembly of the Commonwealth of Pennsylvania in 1997 (the "Act").

Charter schools, in large part, are funded by the local public school district. For non-special education students the charter school receives for each student enrolled no less than the budgeted total expenditure per average daily membership of the prior school year as defined by the Act.

The financial statements of the Charter School have been prepared in conformity with U. S. generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

##### Reporting Entity

The Charter School is an independent public school established and operated under a charter from the local Board of School Directors and in which students are enrolled or attend. It is organized as a public nonprofit corporation. The Charter School receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. The Charter School is not included in any other governmental "reporting entity" as defined by the GASB pronouncement. In addition, there are no component units as defined in GASB Statement No.14.

##### Basis of Presentation

*Government-wide Statements:* The statement of net position and the statement of activities display information about the primary government entity (the School) and its business-type funds. These statements include the financial activities of the School, except for fiduciary activities, which the School does not have. Eliminations have been made to consolidate internal activities. These statements distinguish between governmental and business-type activities of the School. Governmental activities generally are financed through charges to local School

# THE CHESTER COMMUNITY CHARTER SCHOOL

## NOTES TO FINANCIAL STATEMENTS

### 1) Summary of significant accounting policies (continued)

#### Basis of Presentation (continued)

Districts, State and Federal subsidies, and other contributions. Business-type activities are funded mostly through transfers from the School's general fund and in part from charges to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the School's governmental activities and the different business-type activities of the School. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of the services offered by the programs and (b) grants and contributions that are restricted to meet the capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

*Fund Financial Statements:* The fund financial statements provide information about the School's funds, including its proprietary funds. Separate statements for each fund category which include the governmental fund and proprietary fund are presented.

Proprietary fund operating revenues result from transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values.

#### Fund Accounting

The Charter School uses fund accounting to report its financial position and the results of its operations. Fund accounting is designed to demonstrate compliance and to aid the financial management by segregating transactions related to certain Charter School functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified as follows:

#### Governmental Fund

##### General Fund

The principal operating fund of the Charter School used to account for all financial resources except those required to be in another fund.

THE CHESTER COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

1) Summary of significant accounting policies (continued)

Fund Accounting (continued)

Capital Projects Fund                      Accounts for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds and trust funds). At June 30, 2013, the Charter School does not have any Capital Project Fund balances or activities.

Proprietary Fund

Accounts for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that costs of providing goods and services on a continuing basis be financed or recovered primarily through user charges. At June 30, 2013 the Charter School's only Proprietary Fund is the Food Service Fund.

Basis of accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included on the fund balance sheet. Operating statements of these funds present increases, (i.e., revenues and other financing sources), in net current assets.

Governmental Fund statements incorporate the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available to finance expenditures of the fiscal period. Revenues are considered available when they are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues are recognized in the year to which they are earned. Expenditures are recognized when the related fund liability is incurred.

# THE CHESTER COMMUNITY CHARTER SCHOOL

## NOTES TO FINANCIAL STATEMENTS

### 1) Summary of significant accounting policies (continued)

#### Basis of accounting (continued)

The Proprietary Fund type (Food Service Fund) is accounted for on an economic resources measurement focus using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when related liabilities are incurred. The School applies all GASB pronouncements as well as Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

#### Budgets and budgetary accounting

An operating budget is adopted each year for the General Fund on a modified accrual basis of accounting and is approved by the School's Board of Trustees. The Charter School is required to prepare a General Fund budget, which is due to the state by July 15 of each year. The budget is adopted on a basis consistent with the basis of accounting presented in the financial statements.

Unexpended budgeted amounts lapse at the end of the budget year. Spending control is established by the amount of expenditures budgeted for the fund, but management control is exercised at budgetary line item levels.

#### Income taxes

The Charter School is classified as a tax-exempt organization under Section 501c(3) of the Internal Revenue Code and comparable sections of the Pennsylvania income tax statutes.

#### Capital assets

Capital assets, which include land improvements, building improvements, and furniture and equipment, are reported on the government-wide financial statements. The School defines capital assets as assets with an individual cost of more than \$1,000 and an estimated useful life in excess of one year. Capital assets are reported net of accumulated depreciation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are expensed.

Land improvements, building improvements, and furniture and equipment of the School are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land and building improvements	20
Furniture and non-technology equipment	10
Information Technology	5
Textbooks	3

THE CHESTER COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

1) Summary of significant accounting policies (continued)

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and certain assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2) Fair Value of Financial Instruments

In January 2010, the FASB issued ASU No. 2010-06, Fair Value Measurements and Disclosures, which amends ASC 820 (originally issued as FASB Statement No. 157), adding new disclosure requirements for Levels 1 and 2, separate disclosures of purchases, sales, issuances, and settlements relating to Level 3 measurement and clarification of existing fair value disclosures. ASU No. 2010-06 is effective for period beginning after December 15, 2009, except for the requirement to provide Level 3 activity of purchases, sales, issuances, and settlements on a gross basis, which will be effective for fiscal years beginning after December 15, 2010. ASC Topic 820, Fair Value Measurements (Topic 820) defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Topic 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable input and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

**Level 1** Quoted prices in active markets for identical assets or liabilities

**Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

**Level 3** Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

Following is a description of the inputs and valuation methodologies used for assets and liabilities measured at fair value on a recurring basis and recognized in the accompanying statement of net assets, as well as the general classification of such assets and liabilities pursuant to the valuation hierarchy.

**THE CHESTER COMMUNITY CHARTER SCHOOL**

**NOTES TO FINANCIAL STATEMENTS**

**2) Fair Value of Financial Instruments (continued)**

The carrying amounts of cash and cash equivalents, accounts receivable, accounts payable, accrued receivables, and accrued liabilities approximate fair value because of the short-term maturity of these instruments.

Tuition receivable is reported at the present value of estimated future receipts, which approximates fair value.

**3) Cash and cash equivalents**

**Deposits**

The Charter School's deposits are categorized below to give an indication of the level of such risk assumed by the entity at year end.

- Category 1 includes deposits that are insured or collateralized with securities held by the Charter School or by its agent in the Charter School's name.
- Category 2 includes deposits collateralized with securities held by the pledging financial institution's trust department or agent in the Charter School's name.
- Category 3 includes deposits uncollateralized, including any bank balance that is collateralized with securities held by pledging institutions or by its trust department or agent, but not in the Charter School's name.

In accordance with The State Public School Code at June 30, 2013 the Charter School's cash deposits are maintained in savings accounts or time deposits or share accounts of institutions insured by the Federal Deposit Insurance Corporation or the National Credit Union Share Insurance fund to the extent that such accounts are so insured, and for any amounts above the insured maximum, provided that approved collateral as provided by law therefore shall be pledged by the depository.

In accordance with Pennsylvania statutes, the Charter School maintains deposits at institutions which are authorized by its Board of Trustees. Deposit balances at June 30, 2013 were as follows:

	<u>Category</u>	<u>Bank Balance</u>	<u>Carrying Amount</u>
Insured	(1)	\$ 605,074	\$ 596,863
Uninsured	(3)	1,887,733	1,787,672
Total		<u>\$ 2,492,807</u>	<u>\$ 2,384,535</u>

**THE CHESTER COMMUNITY CHARTER SCHOOL**

**NOTES TO FINANCIAL STATEMENTS**

**4) Capital Assets**

Capital asset activity for the year ended June 30, 2013, was as follows:

	Balance June 30, 2012	Additions	Disposals	Balance June 30, 2013
<u>Governmental Activities</u>				
Land improvements	\$ 155,363	\$ -	\$ -	\$ 155,363
Building improvements	972,206	168,969	-	1,141,175
Furniture and equipment	3,266,794	686,359	86,136	3,867,017
Total at Historic Cost	<u>\$ 4,394,363</u>	<u>\$ 855,328</u>	<u>\$ 86,136</u>	<u>\$ 5,163,555</u>
	Balance June 30, 2012	Expense	Disposals	Balance June 30, 2013
<u>Less Accumulated Depreciation:</u>				
Land improvements	\$ 48,142	\$ 7,764	\$ -	\$ 55,906
Building improvements	207,848	53,465	-	261,313
Furniture and equipment	2,193,426	476,779	86,136	2,584,069
Total Accumulated Depreciation	<u>\$ 2,449,416</u>	<u>\$ 538,008</u>	<u>\$ 86,136</u>	<u>\$ 2,901,288</u>
 Governmental Activities, Capital Assets, net	 <u>\$ 1,944,947</u>	 <u>\$ 317,320</u>	 <u>\$ -</u>	 <u>\$ 2,262,267</u>
	Balance June 30, 2012	Additions	Disposals	Balance June 30, 2013
<u>Business-type Activities</u>				
Furniture and equipment	\$ 76,246	\$ -	\$ -	\$ 76,246
Total at Historic cost	<u>\$ 76,246</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,246</u>
	Balance June 30, 2012	Expense	Disposals	Balance June 30, 2013
<u>Less Accumulated Depreciation:</u>				
Furniture and equipment	\$ 68,986	\$ 1,499	\$ -	\$ 70,485
Total Accumulated Depreciation	<u>\$ 68,986</u>	<u>\$ 1,499</u>	<u>\$ -</u>	<u>\$ 70,485</u>
 Business-type Activities, Capital Assets, net	 <u>\$ 7,260</u>	 <u>\$ 1,499</u>	 <u>\$ -</u>	 <u>\$ 5,761</u>

THE CHESTER COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

5) Transfers from/to other funds

Individual fund interfund transfers during the year ended June 30, 2013 were as follows:

	<u>Transfers to Funds</u>	<u>Transfers from Funds</u>
Governmental Funds		
General Fund	\$421,175	\$142,907
Proprietary Fund		
Food Service Fund	<u>142,907</u>	<u>421,175</u>
	<u>\$278,268</u>	<u>\$278,268</u>

6) Retirement Plan

The Charter School has a deferred compensation plan created in accordance with the Internal Revenue Code Section 401(k). The plan is available to all Charter School employees. To participate in the plan, employees must be at least twenty-one years old, have at least one year of service with the Charter School, and work at least five hundred hours during the year. The employer contributes a matching contribution of 100% up to 2% of the employees' contribution.

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the School's contribution portion of their accounts plus actual earnings thereon is based on years of continuous services. A participant is 100% vested after six years of credited service.

The Charter School had accrued matching contributions of \$43,696 at June 30, 2013 and paid \$118,304 during the year ended June 30, 2013.

7) Contractual Obligations and Commitments

Management agreement

On October 19, 2010, the Charter School entered into an amended and restated management agreement with CSMI, LLC, as assignee and successor in interest to Charter School Management, Inc. to manage the facilities and operations of the School. CSMI, LLC receives a management fee based on a fixed dollar amount for each student enrolled in the School during the academic year. The contractual rate per student for the 2012-2013 academic year was \$5,600.74.

THE CHESTER COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

7) Contractual Obligations and Commitments (continued)

Facility Operating Leases

The Charter School leases all of its facilities from Friends of Chester Community Charter School ("FOCCCS"). The lease is a triple net lease requiring the Charter School to pay all applicable utility expenses, maintenance and insurance costs. The lease term is due to expire August 31, 2040. Rent expense for the year ending June 30, 2013 was \$3,945,364.

The Chester Community Charter School is subject to certain financial and operating covenants under the terms of its lease agreement with FOCCCS.

On February 28, 2013, the Charter School entered into a lease agreement with Education Capital Solutions, LLC ("ECS") to lease a school facility to be constructed by ECS on land acquired by them at 1100 Main Street and 3427 11<sup>th</sup> Street, in the Borough of Upland, PA. The Charter School was not obligated to make rent payments during the construction of the school facility. The initial fixed term of this lease commenced on the first day following the completion of the construction and is due to expire on June 30, 2034. The lease is a triple net lease requiring the Charter School to pay all applicable utility expenses, maintenance and insurance costs. Rent expense for the year ending June 30, 2013 was \$0.

The Charter School is subject to certain financial reporting and operating covenants under the terms of its lease agreement with ECS.

Equipment Operating Leases

The Charter School leases equipment from outside vendors and has operating lease agreements with these vendors. The total lease expense for the above operating leases for the year ended June 30, 2013 was \$141,956. All equipment leases expire on or before December 31, 2016.

**THE CHESTER COMMUNITY CHARTER SCHOOL**

**NOTES TO FINANCIAL STATEMENTS**

**7) Contractual Obligations and Commitments (continued)**

**Future Minimum Lease Payments**

Minimum future rental payments under operating leases having remaining terms in excess of one year as of June 30, 2013 for each of the next five years and in five-year increments thereafter are:

<u>Period Ending June 30,</u>	<u>Facility Rent</u>	<u>Equipment Leases</u>	<u>Total</u>
2014	\$ 4,621,116	\$140,733	\$ 4,761,848
2015	4,655,372	138,540	4,793,911
2016	4,685,177	40,541	4,725,718
2017	4,684,869	-	4,684,869
2018	4,683,407	-	4,683,406
2019-2023	23,428,912	-	23,428,911
2024-2028	23,423,368	-	23,423,368
2029-2033	23,430,291	-	23,430,290
2034-2038	20,901,537	-	20,901,536
2037-2041	<u>8,782,980</u>	<u>-</u>	<u>8,782,980</u>
	<u>\$123,297,029</u>	<u>\$319,814</u>	<u>\$123,616,843</u>

**8) Debt**

On September 20, 2012, the Charter School entered into a borrowing agreement whereby it borrowed a principal amount of \$6,165,000, payable in installments through April 30, 2013. The borrowing agreement included interest payable monthly in arrears at an annual rate of Prime +1%, at September 30, 2012, the effective rate was 4.25%. On April 30, 2013 the loan was paid in full and the School was released from its obligations. At June 30, 2013, the Charter School has no outstanding borrowing obligations with any financial institutions.

**9) Contingencies and Legal Matters**

Intergovernmental grants received by the Charter School are subject to audit and adjustment by the funding agencies or their representatives. If grant revenues are received for expenditures, which are subsequently disallowed, the Charter School may be required to repay revenues to the funding agency. In the opinion of management, liabilities resulting from such disallowed expenditures, if any, will not be material to the accompanying financial statements at June 30, 2013.

On December 15, 2011 the Board of Trustees of the School and Charter School Management, Inc. entered into an agreement in regard to the potential recovery of statutory funding owed to the School for every school year between 1998-1999 and 2010-2011. At the time of this agreement, it was anticipated by the School and Charter School Management, Inc. that if a settlement were reached with the Chester Upland School District or the Commonwealth of Pennsylvania, Department of Education ("PDE") it would likely be for a single sum rather than

## THE CHESTER COMMUNITY CHARTER SCHOOL

### NOTES TO FINANCIAL STATEMENTS

#### 9) Contingencies and Legal Matters (continued)

sums by school year. The School and Charter School Management, Inc. agreed that any amount recovered would be divided whereas the School would receive 40% of the funds and Charter School Management, Inc. would receive 60% of the funds. This division was reflective of various management agreements between the School and Charter School Management, Inc. over the periods in dispute. Upon the July 27, 2012 settlement of litigation between the School and PDE (see below), it was determined that \$6,500,000 of the total amount agreed upon was to settle amounts disputed between the 1998-1999 and 2009-2010 school years and that \$2,600,000 or 40% of that portion of the settlement would be provided to the School and the remaining \$3,900,000 or 60% of the settlement amount would be provided to Charter School Management, Inc.

On July 27, 2012, the School and the Commonwealth of Pennsylvania, Department of Education ("PDE") and the Secretary of Education entered into a settlement agreement and release (the "Agreement") resolving all outstanding litigation between the parties in which the School agreed to payments totaling \$17,544,321. Of this total, \$12,022,160 net to be paid in installments with all amounts paid in full by April 30, 2013. In addition, to the payments set forth in the installment schedule, the parties acknowledged that \$5,522,161 of the total to be paid was paid to the School on June 30, 2012, in contemplation of the Agreement. The Agreement set forth a full and complete settlement of all amounts due and owing the School for the education of the Chester Upland School District's (the "District") resident students through June 30, 2012. As of June 30, 2013, the Charter School has collected all amounts due and paid all of its obligations from the settlements.

#### 10) Risk Management

The Charter School is exposed to various risks of loss which include those related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Charter School carries commercial insurance for such risks. There has been no significant reduction in insurance coverage from the previous year in any of the Charter School's policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past three years.

#### 11) Subsequent Events

The Charter School is subject to certain financial and operating covenants under the terms of its lease agreement between Friends of Chester Community Charter School ("FOCCCS"), Lessor and the Charter School, Lessee (collectively the "Parties"). At July 1, 2013, the Charter School was not in compliance with its working capital covenant. This was in large part due to a change in the Pennsylvania Department of Education published charter school rates at the end of fiscal year ending June 2013. The Charter School was able to demonstrate that it had remedied its financial position as of September 30, 2013 and was subsequently in compliance with its financial covenants.

**REQUIRED SUPPLEMENTARY INFORMATION**

**THE CHESTER COMMUNITY CHARTER SCHOOL**  
**General Fund Budget Summary and Comparison**  
**For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Local Sources	\$ 36,696,083	\$ 39,765,255	\$ 3,069,172
State Sources	453,000	455,459	2,459
Federal Sources	4,479,215	4,575,595	96,380
Contributions	73,600	73,058	(542)
Other Income	13,140	225,850	212,710
<b>Total Revenues</b>	<u>41,715,038</u>	<u>45,095,217</u>	<u>3,380,179</u>
<b>Expenditures</b>			
Instructional Services	14,479,218	14,525,982	(46,764)
Support Services	26,515,394	27,929,731	(1,414,337)
Operation of Non-Instructional Services	470,838	127,500	343,338
Facilities Acquisition-Construction and Improvement	349,588	168,969	180,619
<b>Total Expenditures</b>	<u>41,815,038</u>	<u>42,752,182</u>	<u>(937,144)</u>
<b>Excess of Revenues Over Expenditures</b>	(100,000)	2,343,035	2,443,035
<b>Other Financing Sources (Uses)</b>			
Transfers From Food Service Fund	100,000	142,907	42,907
Transfers To Food Service Fund	-	(421,175)	(421,175)
Long-Term Payable	-	100,854	100,854
<b>Total Other Financing Sources (Uses)</b>	<u>100,000</u>	<u>(177,414)</u>	<u>(277,414)</u>
<b>Net Change in Fund Balances</b>	-	2,165,621	2,165,621
<b>Fund Balances, Beginning of Year</b>	-	(1,525,661)	(1,525,661)
<b>Fund Balances, End of Year</b>	<u>\$ -</u>	<u>\$ 639,960</u>	<u>\$ 639,960</u>

The accompanying notes are an integral part of these financial statements

**THE CHESTER COMMUNITY  
CHARTER SCHOOL**

**DELAWARE COUNTY, PENNSYLVANIA**

**SINGLE AUDIT REPORT**

Year Ended June 30, 2013

**THE CHESTER COMMUNITY CHARTER SCHOOL**

Year Ended June 30, 2013

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Trustees  
The Chester Community Charter School  
Chester, Pennsylvania

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 financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of The Chester Community Charter School, ("the Charter School") as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Charter School's basic financial statements, and have issued our report thereon dated October 28, 2013.

**Internal Control Over Financial Reporting**

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

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



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 Charter School's 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 determination of financial statement amounts. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Touey and Company, LLC  
Drexel Hill, Pennsylvania 19026  
October 28, 2013



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB  
CIRCULAR A-133**

Board of Trustees  
The Chester Community Charter School  
Chester, Pennsylvania

**Report on Compliance for Each Major Federal Program**

We have audited The Chester Community Charter School's ("Charter School") compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the Charter School's major federal programs for the year ended June 30, 2013. The Charter School'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 requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the Charter School'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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 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 Charter School'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 Charter School's compliance.



## Opinion on Each Major Federal Program

In our opinion, the Charter School, 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, 2013.

## Report on Internal Control Over Compliance

Management of the Charter School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Charter School'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 OMB Circular A-133, 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 Charter School'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, material weaknesses may exist that have not been identified.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Touey and Company, LLC  
Drexel Hill, Pennsylvania 19026  
October 28, 2013



**Touey & Company, LLC**

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Independent Auditor's Report on  
The Statement of Expenditures of Federal Awards

To the Board of Trustees  
The Chester Community Charter School  
Chester, PA

We have audited the financial statements of the Chester Community Charter School as of and for the year ended June 30, 2013, and have issued our report thereon dated October 28, 2013, which contains an unqualified opinion on those financial statements and appears on page 1. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and is not a required part of the 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 financial statements. The information has been subjected to the auditing applied in the audit of the financial statements and certain additional procedures in accordance with auditing standards general accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Touey and Company, LLC.  
Drexel Hill, Pennsylvania, 19026  
October 28, 2013

THE CHESTER COMMUNITY CHARTER SCHOOL  
DELAWARE COUNTY, PENNSYLVANIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/ Project Title	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Grant Period Beginning/ Ending Dates	Program or Award Amount	Total Received for the Year	Accrued or (Deferred) Revenue at July 1, 2012	Receipts or Revenue Recognized	Federal Disbursements/ Expenditures	Accrued or (Deferred) Revenue at June 30, 2013
<b>U.S. Department of Education</b>										
Elementary and Secondary School Counseling Demonstration Program	D	84.215E	N/A	04/01/11 - 06/29/12	399,500	54,757	-	54,757	54,757	-
						54,757	-	54,757	54,757	-
Project TLC: A Talented Learning Community Program	D	84.206A	N/A	09/01/11 - 08/31/12	151,000	81,942	-	81,942	81,942	-
						81,942	-	81,942	81,942	-
Passed Through the Pennsylvania Department of Education:										
21st Century Community Learning Centers	I	84.287		07/01/11 - 06/30/12	500,000	130,744	130,744	-	-	-
21st Century Community Learning Centers	I	84.287		12/01/11 - 09/30/12	500,000	500,000	85,818	414,182	414,182	-
21st Century Community Learning Centers	I	84.287		07/01/12 - 06/30/13	500,000	395,256	-	500,000	500,000	104,744
21st Century Community Learning Centers	I	84.287		10/01/12 - 09/30/13	500,000	213,370	-	284,822	284,822	71,452
						1,239,370	216,562	1,199,004	1,199,004	176,196
Title I Improving Basic Programs	I	84.010	013-120832	07/01/11 - 09/30/12	1,506,306	485,036	485,036	-	-	-
Title I Improving Basic Programs	I	84.010	013-130832	07/01/12 - 09/30/13	1,729,546	1,162,786	-	1,729,546	1,729,546	576,760
						1,637,822	485,036	1,729,546	1,729,546	576,760
Striving Readers Comprehensive Literacy Grant Program	I	84.371C	143-120832	04/05/12 - 09/30/13	553,294	491,817	-	449,599	449,599	(42,218)
						491,817	-	449,599	449,599	(42,218)
Title II Improving Teacher Quality	I	84.367	020-120832	07/01/11 - 09/30/12	38,257	2,853	2,853	-	-	-
Title II Improving Teacher Quality	I	84.367	020-130832	07/01/12 - 09/30/13	36,844	24,787	-	28,115	28,115	3,328
						27,640	2,853	28,115	28,115	3,328
Title III Language Inst LEP/Immigrant Students	I	84.365	010-120832	07/01/11 - 09/30/12	35,919	9,022	9,022	-	-	-
Title III Language Inst LEP/Immigrant Students	I	84.365	010-130832	07/01/12 - 09/30/13	35,034	35,034	-	35,034	35,034	-
						44,056	9,022	35,034	35,034	-
Passed Through Delaware County Intermediate Unit:										
Individuals with Disabilities Education Act	I	84.027	125/2003	07/01/12 - 06/30/13	617,363	617,363	-	617,363	617,363	-
						617,363	-	617,363	617,363	-
Race to the Top - Phase 3 (RTT3)	I	84.413A		07/01/12 - 09/30/15	105,103	-	-	20,887	20,887	20,887
						-	-	20,887	20,887	20,887

THE CHESTER COMMUNITY CHARTER SCHOOL  
DELAWARE COUNTY, PENNSYLVANIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/ Project Title	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Grant Period Beginning/ Ending Dates	Program or Award Amount	Total Received for the Year	Accrued or (Deferred) Revenue at July 1, 2012	Receipts or Revenue Recognized	Federal Disbursements/ Expenditures	Accrued or (Deferred) Revenue at June 30, 2013
Passed Through Elwyn:										
Individuals with Disabilities Education Act	I	84.027		07/01/09 - 06/30/10	18,734	18,734	18,734	-	-	-
Individuals with Disabilities Education Act	I	84.027		07/01/11 - 06/30/12	13,195	13,195	13,195	-	-	-
Individuals with Disabilities Education Act	I	84.027		07/01/10 - 06/30/11	12,317	-	-	12,317	12,317	12,317
						<u>31,929</u>	<u>31,929</u>	<u>12,317</u>	<u>12,317</u>	<u>12,317</u>
Total U.S. Department of Education						\$ 4,226,696	\$ 745,402	\$ 4,228,564	\$ 4,228,564	\$ 747,270
<u>U.S. Department of Health &amp; Human Services</u>										
Passed Through the Pennsylvania Department of Public Welfare:										
Medical Assistance Reimbursement for Administration	I	93.778	044-007604	07/01/12 - 06/30/13	7,233	\$ -	\$ -	\$ 7,233	\$ 7,233	\$ 7,233
						-	-	7,233	7,233	7,233
Total U.S. Department of Health & Human Services						\$ -	\$ -	\$ 7,233	\$ 7,233	\$ 7,233
Total Financial Assistance						\$ 4,226,696	\$ 745,402	\$ 4,235,797	\$ 4,235,797	\$ 754,503

Source Codes:

D = Direct Funding  
I = Indirect Funding

Identification of 50% Rule:

Total Federal Expenditures \$ 4,235,797

Programs Selected for Testing:

21st Century Community Learning Centers \$ 1,199,004  
Title I Improving Basic Programs 1,729,546  
Striving Readers Comprehensive Literacy Grant Program 449,599  
Individuals with Disabilities Education Act 629,680  
\$ 4,007,829

\* Denotes Major Program

Percentage Tested (\$4,007,829 / \$4,235,797) 94.6%

**THE CHESTER COMMUNITY CHARTER SCHOOL  
DELAWARE COUNTY, PENNSYLVANIA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

1) **Organization and scope**

The Chester Community Charter School (the "Charter School") is organized as a public nonprofit organization. It is an independent public school established and operated under a charter from the local Board of School Directors.

The attached Schedule of Expenditures of Federal Awards represents all federal financial assistance expended by the Charter School.

2) **Summary of significant accounting policies**

The financial statements of the Charter School have been prepared in conformity with U.S. generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described as below.

In 2003, the Charter School implemented GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* (GASB Statement No. 34), GASB Statement 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus* which provides additional guidance for the implementation of GASB Statement 34, and GASB Statement No. 38, *Certain Financial Statement Disclosures* which changes note disclosure requirements for governmental entities.

GASB Statement No. 34 established a new financial reporting model for state and local governments that includes the addition of management's discussion and analysis, government-wide financial statements, required supplementary information and the elimination of the effects of internal service activities and the use of account groups to the already required fund financial statements and notes.

The GASB determined that fund accounting has and will continue to be essential in helping governments to achieve fiscal accountability and should, therefore, be retained. The GASB also determined that government-wide financial statements are needed to allow user's of financial reports to assess the government's operational accountability. The new GASB model integrates fund-based financial reporting and government-wide financial reporting as complementary components of a single comprehensive financial reporting model.

**Fund accounting** - The Charter School uses funds to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain Charter School functions or activities.

**THE CHESTER COMMUNITY CHARTER SCHOOL  
DELAWARE COUNTY, PENNSYLVANIA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

2) **Summary of significant accounting policies**

**Fund accounting, continued**

A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified as follows:

**Governmental Fund Types:**

**General Fund-** The principal operating fund of the Charter School used to account for all financial resources except those required to be in another fund.

**Capital Projects Fund-** Accounts for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds and trust funds). At June 30, 2013, the Charter School does not have any Capital Project Fund balances or activities.

**Proprietary Fund Type:** Accounts for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that costs of providing goods or services on a continuing basis be financed or recovered primarily through user charges. At June 30, 2013, the Charter School's only Proprietary Fund is the Food Service Fund.

**Basis of accounting** – The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included on the fund balance sheet. Operating statements of these funds present increases, (i.e., revenues and other financing sources), in net current assets.

Governmental Fund statements incorporate the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available to finance expenditures of the fiscal period. Revenues are considered available when they are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues are recognized in the year to which they are earned. Expenditures are recognized when the related fund liability is incurred.

**Budgets and budgetary accounting** – An operating budget is adopted each year for the General Fund on a modified accrual basis of accounting and is approved by the Charter School's Board of Trustees. The Charter School is required to prepare a General Fund budget, which is due to the state by July 15, of each year. The budget is adopted on a basis consistent with the basis of accounting presented in the financial statements.

**THE CHESTER COMMUNITY CHARTER SCHOOL  
DELAWARE COUNTY, PENNSYLVANIA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**2) Summary of significant accounting policies**

**Cash and cash equivalents** – The Charter School considers all highly liquid debt instruments with a maturity of three months or less to be cash equivalents.

**Capital assets** – Capital assets which include land improvements, building improvements, furniture and equipment, are reported on the government-wide financial statements. The School defines capital assets as assets with an individual cost of more than \$1,000 and an estimated useful life in excess of one year. Capital assets are recorded net of accumulated depreciation. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are expensed.

**Fund Financial Statements** – The fund financial statements provide information about the School's funds, including its proprietary fund. Separate statements for each fund category-governmental and proprietary-are presented. The emphasis of the fund financial statements is on the major governmental fund which is displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

**Estimates** - The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and certain assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**3) Program Services**

The principal Federal Financial Assistance Programs are as follows:

Title I Improving  
Basic Programs

The objective of Title I Improving Basic Programs is to provide federal assistance to local educational agencies with educationally deprived children in areas having a high concentration of low income families. The objective of Title I is to upgrade the educational opportunities for disadvantaged children. It is a supplementary program and is not intended to provide general aid to education.

Title II Improving  
Teacher Quality

The main objective of Title II Improving Teacher Quality is to provide funds to local educational agencies to support sustained and intensive high-quality professional development for educators in core academic subjects.

21<sup>st</sup> Century Community  
Learning Centers

The objective of this program is to provide expanded learning opportunities for participating children and community members in a safe and supervised environment before and after school, weekends, and in the summer.

**THE CHESTER COMMUNITY CHARTER SCHOOL  
DELAWARE COUNTY, PENNSYLVANIA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**3) Program Services, continued**

Individuals With  
Disabilities Education Act

The purpose of the Individuals with Disabilities Education Act is to ensure that all children with disabilities have available to them a free appropriate education which emphasizes special education and related services designed to meet their unique needs.

Elementary and Secondary  
School Counseling Demonstration  
Program

The Elementary and Secondary School Counseling Demonstration Program is a discretionary grant program that provides grants to schools to establish or expand comprehensive counseling programs and mental health services through qualified school social workers, school psychologists, and school counselors.

Striving Readers Comprehensive  
Literacy Program

The objective of the program is to advance literacy skills, including pre-literacy skills, reading and writing for students from birth through grade 12 including limited-English proficient students and students with disabilities

**THE CHESTER COMMUNITY CHARTER SCHOOL  
DELAWARE COUNTY, PENNSYLVANIA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2012**

U.S. Department of Education

There were no prior audit findings.

**THE CHESTER COMMUNITY CHARTER SCHOOL  
DELAWARE COUNTY, PENNSYLVANIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**A. Summary of auditor's results**

1. The auditor's report expresses an unqualified opinion on the basic financial statements of The Chester Community Charter School.
2. No reportable conditions relating to the audit of the financial statements are reported in the auditor's report.
3. No instances of noncompliance material to the financial statements of the Chester Community Charter School were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the auditor's report.
5. The auditors' report on compliance for the major federal award programs for the Chester Community Charter School expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for The Chester Community Charter School are reported in Part C of this Schedule.
7. The programs tested as major programs include:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I, Part A Cluster
84.027	Special Education Cluster (IDEA)
84.371C	Striving Readers Comprehensive Literacy
84.287	21 <sup>st</sup> Century Community Learning Centers
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The Chester Community Charter School was determined to be a low-risk auditee.

**B. Findings – Financial statements audit**

None

**THE CHESTER COMMUNITY CHARTER SCHOOL  
DELAWARE COUNTY, PENNSYLVANIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

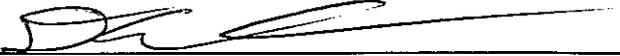
**C. Findings -- Major federal awards programs audit**

None

**Preliminary Statement of Revenues, Expenditures & Fund Balances**  
**Include ALL Funds**  
**as of June 30, 2014**

Name of School Chester Community Charter School

Address of School 214 E. 5th St., Chester, PA 19013

CEO Signature 

**REVENUES**

<b>6000</b>		<b>REVENUE FROM LOCAL SOURCES</b>	
<b>6500</b>		<b>EARNINGS ON INVESTMENTS</b>	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
<b>6600</b>		<b>FOOD SERVICE REVENUE</b>	
	6610	Daily Sales - Reimbursable Programs	176,622.50
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
<b>6700</b>		<b>REVENUES FROM STUDENT ACTIVITIES</b>	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	
<b>6800</b>		<b>REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH</b>	
	6810	Revenue from Local Governmental Units	12,441.37
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	623,619.00
	6890	Other Revenues from Intermediary Sources	

<b>6900</b>		<b>OTHER REVENUE FROM LOCAL SOURCES</b>	
	6910	Rentals	70.00
	6920	Contributions & Donations from Private Sources / Capital Contributions	12,175.36
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	45,908,282.73
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	117,702.14
<b>7000</b>		<b>REVENUE FROM STATE SOURCES</b>	
7100		<b>BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES</b>	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		<b>REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS</b>	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	

	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	42,362.61
	7330	Health Services (Medical, Dental, Nurse, Act 25)	1,801.01
	7340	Unassigned	
	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	25,000.00
7400		VOCATIONAL TRAINING OF THE UNEMPLOYED	
7500		STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS	
	7502	Dual Enrollment Grants	
	7503	Project 720/High School Reform	
	7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	
7600		REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS	
7800		REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS	
	7810	State Share of Social Security and Medicare Taxes	
	7820	State Share of Retirement Contributions	
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	
	7990	Other Technology Grants	
8000		REVENUE FROM FEDERAL SOURCES	
8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	

	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	922,245.18
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	1,707,709.88
	8520	Vocational Education	
	8530	Child Nutrition Program	
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	Unassigned	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	12,268.17
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	1,110.33
9000		<b>OTHER FINANCING SOURCES</b>	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	

	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	132,090.18
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
	9400	SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
	9500	Unassigned	
	9600	Unassigned	
	9700	TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
	9800	INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
		<b>TOTAL REVENUES</b>	<b>49,695,500.46</b>

**Preliminary Statement of Revenues, Expenditures & Fund Balances**  
**Include ALL Funds**  
**as of June 30, 2013**

Name of School Chester Community Charter School

Address of School 214 E. 5th St., Chester, PA 19013

CEO Signature 

Note-Expenditures may be submitted EITHER as accrual or cash basis

**EXPENDITURES**

<b>1000</b>		<b>INSTRUCTION</b>	
1100		REGULAR PROGRAMS - ELEMENTARY / SECONDARY	9,235,861.82
1200		SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	4,698,971.03
1300		VOCATIONAL EDUCATION	
1400		OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	548,274.14
1600		ADULT EDUCATION PROGRAMS	
1700		HIGHER EDUCATION PROGRAMS	
1800		PRE-KINDERGARTEN	
<b>2000</b>		<b>SUPPORT SERVICES</b>	
2100		SUPPORT SERVICES - PUPIL PERSONNEL	
	2110	Supervision of Pupil Personnel Services	275,211.63
	2120	Guidance Services	170,062.56
	2130	Attendance Services	
	2140	Psychological Services	106,376.22
	2150	Speech Pathology and Audiology Services	
	2160	Social Work Services	
	2170	Student Accounting Services	278,066.89
	2190	Other Pupil Personnel Services	
2200		SUPPORT SERVICES - INSTRUCTIONAL STAFF	
	2210	Supervision of Educational Media Services	

	2220	Technology Support Services	
	2230	Educational Television Services	
	2240	Computer-Assisted Instruction Support Services	
	2250	School Library Services	
	2260	Instruction and Curriculum Development Services	
	2270	Instructional Staff Professional Development Services	
	2280	Nonpublic Support Services	
2300		SUPPORT SERVICES - ADMINISTRATION	
	2310	Board Services	24,372.00
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	675,707.41
	2360	Office of the Superintendent (Executive Director) Services	327,658.23
	2370	Community Relations Services	
	2380	Office of the Principal Services	1,541,808.42
	2390	Other Administration Services	17,759,993.72
2400		SUPPORT SERVICES - PUPIL HEALTH	332,107.13
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	896,751.46
	2520	Purchasing Services	22,128.75
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	265,378.35
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610	Supervision of Operation and Maintenance of Plant Services	1,429,481.48
	2620	Operation of Buildings Services	5,086,709.33
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	89,272.46
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	

	2790	Other Student Transportation Services	123,183.00
2800		<b>SUPPORT SERVICES - CENTRAL</b>	
	2810	Planning, Research, Development and Evaluation Services	124,664.96
	2820	Information Services	7,525.00
	2830	Staff Services	
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	2,482.00
	2890	Other Support Services Central	
2900		<b>OTHER SUPPORT SERVICES - CENTRAL</b>	
	2990	Pass-Thru Funds	27,980.69
3000		<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100		<b>FOOD SERVICES</b>	426,984.60
3200		<b>STUDENT ACTIVITIES</b>	
	3210	School Sponsored Student Activities	19,424.83
	3250	School Sponsored Athletics	5,240.10
3300		<b>COMMUNITY SERVICES</b>	
	3310	Community Recreation	
	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
3400		<b>SCHOLARSHIPS AND AWARDS</b>	
4000		<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES</b>	
4100		<b>SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL</b>	
4200		<b>EXISTING SITE IMPROVEMENT SERVICES</b>	
4300		<b>ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL</b>	
4400		<b>ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS</b>	

4500	BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600	EXISTING BUILDING IMPROVEMENT SERVICES	
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	445,323.00
5200	FUND TRANSFERS	132,090.18
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
<b>TOTAL EXPENDITURES</b>		<b>45,079,091.39</b>

**TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND  
BALANCE AS OF JUNE 30, 2014**

**4,616,409.07**



## **Executive Summary BSE Compliance Monitoring Review of the Chester Community CS**

### **PART I SUMMARY OF FINDINGS**

#### **A. Review Process**

Prior to the Bureau's monitoring the week of May 3, 2011, the Chester Community CS was formally notified of the dates the onsite review would be conducted. Notice and invitation to comment was also provided to the Local Task Force on Right-to-Education. The charter school was informed of its responsibility to compile various reports, written policies, and procedures to document compliance with requirements.

While onsite, the monitoring team employed a variety of techniques to gain an in depth understanding of the charter school's program operations. This included:

- Interviews of charter school administrative and instructional personnel
- Review of policies, notices, plans, outcome and performance data, special education forms and formats, and data reports used and compiled by the charter school (Facilitated Self-Assessment)
- Comprehensive case studies (including classroom observations, interviews of parents, students, and general and special education teachers, and student file reviews).

#### **B. General Findings**

In reaching compliance determinations, the Bureau of Special Education (BSE) monitoring teams apply criteria contained in federal and state special education regulations. Specifically, these are:

- Individuals with Disabilities Education Improvement Act of 2004
- 22 Pa. Code Chapter 711
- 34 CFR Part 300

This report focuses on compliance with regulatory requirements and also contains descriptive information (such as interview and survey results) intended to provide feedback to assist in program planning.

#### **C. Overall Findings**

##### **1. FACILITATED SELF ASSESSMENT (FSA)**

The team reviewed the FSA submitted by the charter school and conducted onsite verification activities of the information submitted in the FSA. The onsite verification activities included review of policies, notices, procedures, and file reviews.

<b>FSA</b>	<b>In Compliance</b>	<b>Out of Compliance</b>
Assistive Technology and Services; Hearing Aids	2	0
Positive Behavior Support Policy	1	0
Child Find (Annual Public Notice and General Dissemination Materials)	1	0
Confidentiality	1	0
Dispute Resolution (Due process hearing decision implementation)	1	0
Exclusions: Suspensions and Expulsions (Procedural Requirements)	1	0
Independent Education Evaluation	1	0
Least Restrictive Environment (LRE)	1	0
Provision of Extended School Year Services	1	0
Provision of Related Service Including Psychological Counseling	1	0
Parent Training	1	0
Public School Enrollment	1	0
Surrogate Parents (Students Requiring)	1	0
Personnel Training	1	0
Intensive Interagency Approach	1	0
Summary of Academic Achievement and Functional Performance/Procedural Safeguard Requirements for Graduation	0	0
Disproportionate Representation that is the Result of Inappropriate Identification	1	0

<b>IMPROVEMENT PLAN REQUIRED</b>	<b>Yes</b>	<b>No</b>
Effective use of Dispute Resolution	0	1
Graduation Rates (SPP)	0	0
Dropout Rates (SPP)	0	0
Suspensions (Rates)	0	1
Least Restrictive Environment (LRE) (SPP)	1	0
Participation in PSSA and PASA (SPP)	0	1
Participation in Charter-Wide Assessment	0	1
Public School Enrollment	1	0
Disproportionate Representation that is the Result of Inappropriate Identification	0	1

**2. FILE REVIEW (Student case studies)**

The education records of randomly selected students participating in special education programs were studied to determine whether the charter school complied with essential requirements.

The status of compliance of the Chester Community CS is as follows:

<b>Sections of the FILE REVIEW</b>	<b>In Compliance</b>	<b>Out of Compliance</b>	<b>NA</b>
Essential Student Documents Are Present and Were Prepared Within Timelines	81	7	72
Evaluation/Reevaluation: Process and Content	280	8	492
Individualized Education Program: Process and Content	458	0	342
Procedural Safeguards: Process and Content	111	7	2
<b>TOTALS</b>	<b>930</b>	<b>22</b>	<b>908</b>

### 3. TEACHER AND PARENT INTERVIEWS

Interviews were conducted with parents and teachers of students selected by the BSE for the sample group. The goal is to determine if the charter school involves parents and professionals in required processes (e.g., evaluation, IEP development), whether programs and services are being provided, and whether the charter school provides training to enhance knowledge. Parent and teacher satisfaction with the special education program is also generally assessed.

	<b># Yes Responses</b>	<b># No Responses</b>	<b># of Other Responses</b>
Program Implementation: General Ed Teacher Interviews	190	6	40
Program Implementation: Special Ed Teacher Interviews	316	8	125
Program Implementation: Parent Interviews	113	8	71
<b>TOTALS</b>	<b>619</b>	<b>22</b>	<b>236</b>

### 4. STUDENT INTERVIEWS

Results of the student interviews are reflected on the Charter School Corrective Action Verification/Compliance and Improvement Planning document.

### 5. CLASSROOM OBSERVATIONS

Observations are conducted in classrooms of students selected by the BSE for the sample group.

	<b># Yes Responses</b>	<b># No Responses</b>	<b># of Other Responses</b>
Classroom Observations	49	0	21

### 6. EDUCATIONAL BENEFIT REVIEW

	<b>In Compliance</b>	<b>Out of Compliance</b>
Educational Benefit Review	X	

## PART II CORRECTIVE ACTION PROCESS

PART I of this report presented an overall summary of findings. In the Appendix to the report, we have provided the detailed findings for each of the criteria of the compliance monitoring document, i.e. FSA, File Reviews, Interviews and Classroom Observations. The detailed report of findings includes:

- Criteria Number
- Statements of all requirements
- Whether each requirement was met, not met, not applicable or other
- Statements of corrective action required for those criteria not met. ***Criteria not met that require corrective action by the charter school are gray-shaded.***

***Charter schools are advised that in accordance with requirements of the Individuals with Disabilities Education Act, all noncompliance must be corrected as soon as possible but in no case later than one year from the date of the monitoring report.*** The BSE is required to verify timely correction of noncompliance, and must report annually to the federal government and the public on this requirement.

Upon receipt of this report, the charter school should review the corrective action and improvement planning required. The report is formatted so that findings from all components of the monitoring are consolidated by topical area. The report lists the finding, and whether corrective action is required. For certain types of findings, corrective action will be prescribed, and will not vary from charter school to charter school. For example, if the finding is that the charter school lacks a specific required policy, it is reasonable to have the BSE prescribe a standardized remedy and timeline for correcting this deficiency. However, the majority of corrective action activities will be individually designed by the charter school based on their own unique circumstances and goals. Consistent with IDEA's general supervision requirements for states, BSE must approve all proposed corrective action.

With respect to the File Review, because students were selected at random, findings are generalized to the entire population of students with disabilities. During the corrective action review, the BSE Advisor will select students at random and will review updated data, i.e. records that were developed subsequent to the monitoring. Consequently, the charter school should approach corrective action on a systemic basis. As indicated above, the charter school is also required to correct student specific noncompliance identified during monitoring under the ICAP process. If there has been a finding of noncompliance in the Educational Benefit Review component, the individual students are identified to the charter school and, because of the significance of the provision of a free appropriate public education (FAPE) to these students; the charter school must take immediate corrective action.

The BSE Adviser will schedule an onsite visit with the charter school within 60 days following issuance of the monitoring report. The BSE Adviser, charter school, and PaTTAN staff will develop a Charter School Corrective Action Verification/Compliance and Improvement Plan. PaTTAN and IU staff is available to assist the charter school.

Upon conclusion of the corrective action process, the charter school will be notified of its successful completion of the monitoring process.