

Crispus Attucks Youthbuild CS

**Charter Annual Report**

07/01/2012 - 06/30/2013

# School Profile

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## Demographics

605 S Duke Street  
York, PA 17401  
(717)848-3610

Phase:  
CEO Name:  
CEO E-mail address:

Phase 2  
Jacqueline Martino-Miller  
jmartino@crispusattucks.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:

A new principal was put into place in November of 2012, where there had not been one.

Added to the Board of Trustees were Bonnie Hastings and Yolanda Santos.

## *Board of Trustees Meeting Schedule*

<b>Location</b>	<b>Date and Time</b>
Crispus Attucks YouthBuild Charter School	8/27/2012 6:00 PM
Crispus Attucks YouthBuild Charter School	9/24/2012 6:00 PM
Crispus Attucks YouthBuild Charter School	10/22/2012 6:00 PM
Crispus Attucks YouthBuild Charter School	11/19/2012 6:00 PM
Crispus Attucks YouthBuild Charter School	12/17/2012 6:00 PM
Crispus Attucks YouthBuild Charter School	1/28/2013 6:00 PM
Crispus Attucks YouthBuild Charter School	2/25/2013 6:00 PM
Crispus Attucks YouthBuild Charter School	3/25/2013 6:00 PM
Crispus Attucks YouthBuild Charter School	4/22/2013 6:00 PM
Crispus Attucks YouthBuild Charter School	5/27/2013 6:00 PM
Crispus Attucks YouthBuild Charter School	6/24/2013 6:00 PM
Crispus Attucks YouthBuild Charter School	7/22/2013 6:00 PM

## *Professional Staff Member Roster*

<b>Melissa Barnes</b>	
PA Certified	Yes
Areas of Certification	Administration K - 12
Grades Teaching or Serving	10, 11, 12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	School Administration and Supervision
Number of Hours Annually Worked in Assignment	2000
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Rebecca Altland</b>	
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PA Certified	Yes
Areas of Certification	Secondary Education Social Studies
Grades Teaching or Serving	10, 11, 12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Geography, US Government
Number of Hours Annually Worked in Assignment	1500
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Cathy Bellone</b>	
PA Certified	Yes
Areas of Certification	Special Education
Grades Teaching or Serving	10, 11, 12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Inclusion, Science, Social Studies, Math, Language Arts
Number of Hours Annually Worked in Assignment	1500
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Nina Theofiles</b>	
PA Certified	Yes
Areas of Certification	Secondary Education Language Arts
Grades Teaching or Serving	10, 11, 12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language Arts
Number of Hours Annually Worked in Assignment	1500
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Evelynn Eighmey</b>	
PA Certified	Yes
Areas of Certification	Art
Grades Teaching or Serving	10, 11, 12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Art
Number of Hours Annually Worked in Assignment	1500
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Timothy Hoke</b>	
PA Certified	Yes
Areas of Certification	Mathematics
Grades Teaching or Serving	10, 11, 12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Mathematics
Number of Hours Annually Worked in Assignment	1500
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Gladys Esiaba</b>	
PA Certified	Yes
Areas of Certification	Secondary Education Biology
Grades Teaching or Serving	10, 11, 12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Biology and Ecology
Number of Hours Annually Worked in Assignment	1500
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

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

*No file has been 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	1.00	1.00				
Principal	1.00	1.00				
Assistant Principal						
Classroom Teacher (including Master Teachers)	6.00	6.00				
Specialty Teacher (including Master Teachers)	1.00	1.00				
Special Education Teacher (including Master Teachers)	1.00	1.00				

Special Education Coordinator						
Counselor	2.00					
Psychologist	1.00	1.00				
School Nurse	0.00	0.00				
Construction	3	3				
Totals	16.00	14.00	0	0	0	0

Further explanation:

Specialty teacher is our ESL teacher contracted by the LIU. He is with us on a part-time basis.

# Fiscal Matters

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## *Major Fundraising Activities*

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

During the current fiscal year, the students held a flower sale at Valentine's Day to raise funds for future activities. Some activities planned for the next fiscal year are to sell beverages at Wingstock, an event held at our local baseball stadium, another flower sale, and possibly a fashion show and alumni reunion barbeque.

## *Fiscal Solvency Policies*

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

The Charter School follows Generally Accepted Accounting Principles (GAAP) for budgeting, accounting and reporting the Annual Financial Report. The accounting system is maintained on an accrual basis using the Pennsylvania State Chart of Accounts for Pennsylvania's Public Schools.

During the current fiscal year, there were no changes to fiscal policies and procedures.

### **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)

*No files have been uploaded.*

## *Accounting System*

Changes to the accounting system the charter school uses:

The Business Manager of the Charter School prepares monthly financial statements, which are then reviewed by the Finance Committee, the Executive Staff, and then presented to the Board of Trustees for approval. In addition, an annual cash flow is prepared and monitored to ensure that any unbudgeted items can be handled promptly.

Our accounting system is reviewed every year for internal control purposes by our independent accounting firm; we have received an unqualified opinion with no findings or questioned costs.

## *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: Reinsel Kuntz Leshner, CPA's  
 Date of Last Audit: 12/17/2012  
 Fiscal Year Last Audited: 2011-2012

### **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:

Attached is a copy of our audit for the year ending June 30, 2012, which was issued on December 17, 2012 in accordance with Government Auditing Standards and the requirements of U.S. Office of Management and Budget Circular A-133, Audits of States, Local Government, and Nonprofit Organizations. The audit was issued with an unqualified opinion and there were no findings or questioned costs.

The audit for the year ending June 30, 2013 is being conducted by Reinsel Kuntz Leshner, CPA and fieldwork was completed on August 22, 2013. We are currently waiting on information from the USDA about the value of the food commodities received. Once that information is received, a preliminary draft will be issued for review by the Finance Committee and final presentation to the Board of Trustees. It is anticipated that final statements will be issued by mid-October, 2013.

### **Financial Audit Report**

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

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### **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: 10/30/2012  
School Year Reviewed: 2012

### **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

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### **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**

*There are no special education support services.*

## **Special Education Contracted Services**

<b>Title</b>	<b>Amt. of Time per Week</b>	<b>Operator</b>	<b>Number of Students</b>
School Psychologist	4 Hours	Intermediate Unit	19

## *Special Education Cyclical Monitoring*

Date of Last Special Education Cyclical Monitoring:

01/10/2008

Link to Report (Optional):

Not Provided

## **Special Education Cyclical Monitoring Report**

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

During the 2012-13 fiscal year the Charter School did not acquire any additional furniture, fixtures or equipment.

The Charter School rents its classrooms and office space from Crispus Attucks Association. Effective July 1, 2013, the Charter School renewed its lease with Crispus Attucks Association for the space rental. The lease is for a term of one year with the option of additional renewal terms. The lease is reviewed annually by the Finance and Executive Committee to ensure that the terms are fair and equitable and in line with local rental rates.

It is anticipated this lease arrangement will continue in the future.

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

*\$0.00*

## *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 Charter School continues to work on a long-term strategic plan to increase its capacity for expanding the student base; a significant component of this plan is facility space to accommodate increased students and staff. It is anticipated that a final report will be issued during the 2013-14 school year.

## *Memorandums of Understanding*

<b>Organization</b>	<b>Purpose</b>
Crispus Attucks Center for Employment and Training	To share information in regard to our students with this organization, as they provide after-school programs and career training and placement for YouthBuild students.
Harrisburg Area Community College	"Education Knocking at Your Door" initiative which offers workshops and presentations to career pathways and financial aid.
Kinsley Education Center	To create more opportunities for the school's graduates to succeed in their post graduation endeavors within the realms of construction.
Thaddeus Stevens College of Technology	To support the education and training of YouthBuild students by offering dual Enrollment, Early Admissions, and Credit by Exam in the fields of technical training.
York City Housing Authority	Rehabilitation of two townhomes by YouthBuild students and staff that are within York City.

York City Police Department	Assurances related to the Safe Schools Report.
York College of Pennsylvania	Our students may be eligible for the YCCOSP program, which is a scholarship program.

**Crispus Attucks YouthBuild Charter School**  
**Financial Statements**  
**and Supplementary Information**  
**June 30, 2012 and 2011**

# Crispus Attucks YouthBuild Charter School

## Financial Statements

### and Supplementary Information

June 30, 2012 and 2011

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# Crispus Attucks YouthBuild Charter School

## Management's Discussion and Analysis

Years Ended June 30, 2012 and 2011

### **Overview of the Financial Statements**

The Management's Discussion and Analysis of Crispus Attucks YouthBuild Charter School's financial performance provides a brief overview of the Charter School's financial activities for the fiscal years ended June 30, 2012 and 2011. The Management's Discussion and Analysis is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in the Statement No. 34 basic financial statements.

The accompanying financial statements for Crispus Attucks YouthBuild Charter School for the fiscal years ended June 30, 2012 and 2011 have been prepared in accordance with GASB Statement No. 34 and present both Government Wide and Fund Level Financial Statements. The Government Wide Financial Statements show financial information about the activities of the Charter School as a whole and provide a longer-term view of the Charter School's finances. The Statement of Net Assets (Page 6) and the Statement of Activities (Page 7) provide this information. These statements are prepared using the accrual basis of accounting. All assets and liabilities of the Charter School are included in these statements and all of the current year's revenue and expenses are taken into consideration regardless of when cash is received or paid. This method of financial presentation is similar to the accounting used by most private-sector companies. Fund Financial Statements show how the Charter School finances its services in the short-term, as well as what remains for future spending. These statements include the Balance Sheet (Page 8) and the Statement of Revenues, Expenditures, and Changes in Fund Balance (Page 9). Fund Financial Statements provide separate information for the Charter School's Fixed Assets and are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recognized when measurable and received or when collected within sixty days after year end. Expenditures under this basis of accounting are recognized when incurred, with the exceptions that interest on debt and accrued vacation and/or sick pay are not recognized as expenses until paid and capital assets are expensed.

**Government Wide Financial Statements**

The net assets of Crispus Attucks YouthBuild Charter School at June 30, 2012 and 2011 were \$806,632 and \$914,286, respectively.

Summary of Net Assets  
June 30, 2012 and 2011

	<u>Governmental Activities</u>	
	<u>2012</u>	<u>2011</u>
<b>Assets</b>		
Current assets	<b>\$ 876,281</b>	\$ 980,486
Capital assets	<u>33,003</u>	<u>42,025</u>
<b>Total Assets</b>	<b><u>\$ 909,284</u></b>	<b><u>\$1,022,511</u></b>
<b>Liabilities</b>		
Current liabilities	<b>\$ 102,652</b>	\$ 108,225
Net assets	<u>806,632</u>	<u>914,286</u>
<b>Total Liabilities and Net Assets</b>	<b><u>\$ 909,284</u></b>	<b><u>\$1,022,511</u></b>

The \$806,632 net assets represent the accumulated results of all past years' operations. As of June 30, 2011, the Charter School had unrestricted net assets of \$914,286. Due to a decrease in funding during the current year, the Charter School experienced a negative cash flow in its operation which, in turn, decreased the net assets reported as of June 30, 2012.

As reflected in the statement of activities for the year ended June 30, 2012, the changes in net assets were (\$107,654) for Government Wide Activities. This statement provides a summary of the total cost of the services provided by the Charter School, and the offsetting revenue used to support those services.

## Summary of Cost of Services and Changes in Net Assets

Below is a summary of the revenue used to provide services for the Charter School:

	<u>2012</u>	<u>2011</u>
<b>Cost of Services:</b>		
Instruction	\$ 683,729	\$ 995,542
Instructional student support	270,110	291,118
Administrative and financial support	522,569	559,136
Food services	30,530	45,161
Student activities	6,323	3,038
Depreciation	<u>9,022</u>	<u>4,158</u>
<b>Total Cost of Services</b>	<b><u>1,522,283</u></b>	<b><u>1,898,153</u></b>
<b>Revenue Sources:</b>		
Program Revenue:		
Charges for services	920,938	1,044,778
Operating grants and contributions	<u>493,166</u>	<u>1,209,039</u>
<b>Total Program Revenue</b>	<b><u>1,414,104</u></b>	<b><u>2,253,817</u></b>
General Revenue - Interest income	<u>525</u>	<u>612</u>
<b>Total Revenue</b>	<b><u>1,414,629</u></b>	<b><u>2,254,429</u></b>
<b>Changes in Net Assets</b>	<b><u>\$ (107,654)</u></b>	<b><u>\$ 356,276</u></b>

## Fund Financial Statements

As stated earlier, Fund Financial Statements provide the reader with an understanding of how the Charter School finances its services in the short-term and what funds are available for future spending. Crispus Attucks YouthBuild Charter School currently maintains only the General Fund, which is the governmental type operating fund of the Charter School. As operation of the Charter School develops, additional funds may be necessary to control and manage resources for particular purposes or due to legal requirements. There are no business type activities or funds at the current time.

## Capital Assets and Debt Administration

At June 30, 2012 and 2011, the Charter School had net capital assets of \$33,003 and \$42,025, respectively. These assets are computer and office equipment and leasehold improvements. More information on the Charter School's capital assets is presented in Note 3 of the financial statements.

## General Fund Budget Highlights

The Board of Trustees of the Charter School adopts an annual budget for the Governmental (General) Fund. The budget includes all revenue and expenditures of this fund. The budget acts as the operating plan for the fiscal year and is revised as necessary in accordance with requirements of State Law and Board Policy.

The financial statements show the original unamended budget amounts and a comparison of the budget to actual amounts. The summary included in the financial statements shows that the excess (deficiency) of revenue over expenses was (\$88,222) and \$326,147 for the years ended June 30, 2012 and 2011, respectively. This was due mainly because of variations in funding sources, which, in turn, caused variations in expenditures.



## Independent Auditor's Report on the Financial Statements

To the Board of Trustees  
Crispus Attucks YouthBuild Charter School  
York, Pennsylvania

We have audited the accompanying financial statement of the governmental activities and the major fund information of Crispus Attucks YouthBuild Charter School as of and for the year ended June 30, 2012, which collectively comprise Crispus Attucks YouthBuild Charter School's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Crispus Attucks YouthBuild Charter School's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of Crispus Attucks YouthBuild Charter School for the year ended June 30, 2011 were audited by other auditors whose report, dated October 31, 2011, expressed an unqualified opinion on those statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the 2012 financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities and the major fund information of Crispus Attucks YouthBuild Charter School as of June 30, 2012, and the respective changes in financial position, and the budgetary comparison for the general fund for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2012 on our consideration of Crispus Attucks YouthBuild Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 1 through 3 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.

*Reinsel Kintz Lesher LLP*

December 17, 2012

Crispus Attucks YouthBuild Charter School

Statement of Net Assets - Government Wide

	JUNE 30,	
	2012	2011
<b>Assets</b>		
<b>Current Assets</b>		
Cash	\$ 346,511	\$ 712,375
Other receivables - net	515,925	257,945
Prepaid expenses	13,845	10,166
<b>Total Current Assets</b>	<b>876,281</b>	980,486
<b>Capital Assets</b>		
Capital assets	102,865	102,865
Accumulated depreciation	(69,862)	(60,840)
<b>Total Capital Assets</b>	<b>33,003</b>	42,025
<b>Total Assets</b>	<b>\$ 909,284</b>	<b>\$ 1,022,511</b>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 9,622	\$ 9,887
Accrued salaries and benefits	89,609	92,951
Payroll taxes withheld and accrued	3,421	5,387
<b>Total Liabilities</b>	<b>102,652</b>	108,225
<b>Net Assets</b>		
Invested in capital assets	33,003	42,025
Unrestricted	773,629	872,261
<b>Total Net Assets</b>	<b>806,632</b>	914,286
<b>Total Liabilities and Net Assets</b>	<b>\$ 909,284</b>	<b>\$ 1,022,511</b>

See accompanying notes.

Crispus Attucks YouthBuild Charter School

Statement of Activities - Government Wide

YEAR ENDED JUNE 30, 2012

	Expenses	Program Revenue		Net (Expense)
		Charge for Services	Grants and Contributions	Revenue and Changes in Net Assets
				Total
<b>Governmental activities:</b>				
Instruction:				
Regular programs	\$ 377,641			
Special programs	213,084			
Vocational educational programs	93,004			
<b>Total Instruction</b>	<b>683,729</b>	<b>920,938</b>	<b>132,562</b>	<b>369,771</b>
Non-instructional services:				
Student activities	6,323	-	28,047	21,724
Food services	30,530	-	-	(30,530)
Depreciation	9,022	-	-	(9,022)
Support services:				
Business office	55,000	-	-	(55,000)
Instructional staff	119,549	-	-	(119,549)
Pupil personnel	150,561	-	-	(150,561)
Administration	467,569	-	-	(467,569)
<b>Total Governmental Activities</b>	<b>1,522,283</b>	<b>920,938</b>	<b>160,609</b>	<b>(440,736)</b>
<b>General revenue:</b>				
Federal revenue				259,944
State and local sources				71,246
Contributions				1,367
Interest income				525
<b>Total General Revenue</b>				<b>333,082</b>
<b>Changes in Net Assets</b>				<b>(107,654)</b>
<b>Net Assets at Beginning of Year</b>				<b>914,286</b>
<b>Net Assets at End of Year</b>				<b>\$ 806,632</b>

See accompanying notes.

YEAR ENDED JUNE 30, 2011

Expenses	Program Revenue		Net (Expense)
	Charge for Services	Grants and Contributions	Revenue and Changes in Net Assets
			Total
\$ 473,550			
341,511			
180,481			
995,542	1,044,778	107,205	156,441
3,038	-	32,931	29,893
45,161	-	-	(45,161)
4,158	-	-	(4,158)
55,000	-	-	(55,000)
121,048	-	-	(121,048)
170,070	-	-	(170,070)
504,136	-	-	(504,136)
1,898,153	1,044,778	140,136	(713,239)
			967,305
			99,598
			2,000
			612
			1,069,515
			356,276
			558,010
			\$ 914,286

Crispus Attucks YouthBuild Charter School

Balance Sheet - Governmental Fund

	JUNE 30,	
	<u>2012</u>	<u>2011</u>
<b>Assets</b>		
<b>Current Assets</b>		
Cash	\$ 346,511	\$ 712,375
Other receivables - net	515,925	257,945
Prepaid expenses	13,845	10,166
<b>Total Assets</b>	<b><u>\$ 876,281</u></b>	<b><u>\$ 980,486</u></b>
<b>Liabilities and Fund Balance</b>		
<b>Liabilities</b>		
Accounts payable	\$ 9,622	\$ 9,887
Accrued salaries and benefits	30,699	44,451
Payroll taxes withheld and accrued	3,421	5,387
<b>Total Liabilities</b>	<b><u>43,742</u></b>	<b><u>59,725</u></b>
<b>Fund Balance</b>		
Nonspendable -		
Prepaid	13,845	10,166
Unassigned	818,694	910,595
<b>Total Fund Balance</b>	<b><u>832,539</u></b>	<b><u>920,761</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 876,281</u></b>	<b><u>\$ 980,486</u></b>

See accompanying notes.

Crispus Attucks YouthBuild Charter School

Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Governmental Fund

	YEARS ENDED JUNE 30,	
	2012	2011
<b>Revenues:</b>		
Local sources:		
Charges for services	\$ 920,938	\$ 1,044,778
Miscellaneous revenues	32,221	30,711
	953,159	1,075,489
<b>State sources</b>	71,246	99,598
<b>Federal sources</b>	390,224	1,079,342
<b>Total Revenues</b>	1,414,629	2,254,429
<b>Expenditures:</b>		
Instruction:		
Regular programs	377,641	473,550
Special programs	213,084	341,511
Vocational educational programs	93,004	180,481
Support services:		
Administration	457,159	538,423
Pupil personnel	150,561	170,070
Instructional staff	119,549	121,048
Business office	55,000	55,000
Non-instructional services:		
Food services	30,530	45,161
Student activities	6,323	3,038
	1,502,851	1,928,282
<b>Excess (Deficiency) of Revenue over Expenditures</b>	(88,222)	326,147
<b>Fund Balances at Beginning of Year</b>	920,761	594,614
<b>Fund Balances at End of Year</b>	\$ 832,539	\$ 920,761

See accompanying notes.

Crispus Attucks YouthBuild Charter School

Reconciliation of Governmental Fund Balances to Net Assets -  
Government Wide

	JUNE 30,	
	<u>2012</u>	<u>2011</u>
<b>Total Governmental Fund Balances</b>	<b>\$ 832,539</b>	<b>\$ 920,761</b>
<b>Amounts Reported for Governmental Activities in the Statements of Net Assets are Different Because:</b>		
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the funds:		
Capital assets	<b>102,865</b>	102,865
Accumulated depreciation	<b>(69,862)</b>	(60,840)
Certain long-term liabilities, including accrued compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds.		
	<b>(58,910)</b>	(48,500)
<b>Net Assets - Government Wide</b>	<b><u>\$ 806,632</u></b>	<b><u>\$ 914,286</u></b>

See accompanying notes.

Crispus Attucks YouthBuild Charter School

Reconciliation of Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds to the Statement of Activities -  
Government Wide

	JUNE 30,	
	2012	2011
<b>Net Changes in Fund Balances - Total Governmental Funds</b>	<b>\$ (88,222)</b>	<b>\$ 326,147</b>
 <b>Amounts Reported for Governmental Activities in the Statements of Activities are Different Because:</b>		
Governmental fund recognizes expenditures for absences when they are paid. However, in the statement of activities, these are accrued for and we must adjust for the change from one period to the next.	(10,410)	(8,144)
Governmental fund reports capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation was lower than (exceeded) capital outlays in the current period.	(9,022)	38,273
<b>Changes in Net Assets - Government Wide</b>	<b>\$ (107,654)</b>	<b>\$ 356,276</b>

See accompanying notes.

Crispus Attucks YouthBuild Charter School

Statement of Revenues and Expenditures - Budget and Actual - General Fund

	YEAR ENDED JUNE 30, 2012		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Local sources	\$ 1,013,653	\$ 953,159	\$ (60,494)
State sources	83,200	71,246	(11,954)
Federal sources	354,202	390,224	36,022
<b>Total Revenues</b>	<b>1,451,055</b>	<b>1,414,629</b>	<b>(36,426)</b>
<b>Expenditures:</b>			
Instruction:			
Regular programs	379,354	377,641	1,713
Special programs	200,951	213,084	(12,133)
Vocational educational programs	188,987	93,004	95,983
<b>Total Instruction</b>	<b>769,292</b>	<b>683,729</b>	<b>85,563</b>
Support services:			
Administration	491,383	457,159	34,224
Pupil personnel	151,605	150,561	1,044
Instructional staff	120,015	119,549	466
Business office	55,000	55,000	-
<b>Total Support Services</b>	<b>818,003</b>	<b>782,269</b>	<b>35,734</b>
Non-instructional services:			
Food services	50,000	30,530	19,470
Student activities	12,000	6,323	5,677
<b>Total Non-Instructional Services</b>	<b>62,000</b>	<b>36,853</b>	<b>25,147</b>
<b>Total Expenditures</b>	<b>1,649,295</b>	<b>1,502,851</b>	<b>146,444</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (198,240)</b>	<b>\$ (88,222)</b>	<b>\$ 110,018</b>

See accompanying notes.

YEAR ENDED JUNE 30, 2011

Budget	Actual	Variance Favorable (Unfavorable)
\$ 1,454,816	\$ 1,075,489	\$ (379,327)
93,000	99,598	6,598
874,804	1,079,342	204,538
<u>2,422,620</u>	<u>2,254,429</u>	<u>(168,191)</u>
599,967	473,550	126,417
422,081	341,511	80,570
236,117	180,481	55,636
<u>1,258,165</u>	<u>995,542</u>	<u>262,623</u>
529,570	538,423	(8,853)
289,642	170,070	119,572
145,722	121,048	24,674
55,000	55,000	-
<u>1,019,934</u>	<u>884,541</u>	<u>135,393</u>
75,000	45,161	29,839
25,000	3,038	21,962
<u>100,000</u>	<u>48,199</u>	<u>51,801</u>
<u>2,378,099</u>	<u>1,928,282</u>	<u>449,817</u>
<u>\$ 44,521</u>	<u>\$ 326,147</u>	<u>\$ 281,626</u>

# Crispus Attucks YouthBuild Charter School

## Notes to Financial Statements

June 30, 2012 and 2011

### **Note 1 - Nature of Operations**

The Crispus Attucks YouthBuild Charter School (Charter School) is an independent public school, organized as a public, nonprofit corporation, as provided for by Act 22 of the Pennsylvania Code and provides quality public high school education to students in York, Pennsylvania and surrounding communities focusing on reclaiming the lives of underprivileged at-risk youths that have dropped out of school. The Charter School derives substantially all of its revenues from school district allowances and federal and state grants.

### **Note 2 - Estimates and Summary of Significant Accounting Policies**

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

#### **Definition of Reporting Entity**

The reporting entity for Crispus Attucks YouthBuild Charter School consists only of those funds, functions, and activities controlled by the Board of Trustees of the Charter School. The Charter School has no component units and is not considered a component unit of any school district.

#### **Receivables**

Receivables are stated at outstanding balances. The Charter School considers receivables to be fully collectible. If collection becomes doubtful, an allowance for doubtful accounts will be established, or the accounts will be charged to income when that determination is made by management. Unpaid balances remaining after the stated payment terms are considered past due. Recoveries of previously charged off accounts are recorded when received.

#### **Capital Assets**

Capital assets consist of property and equipment and are stated at cost. The Charter School accounts for the cost of the property as the purchase price, plus renovations, less the amounts received through reimbursements of grants. A portion of the property and equipment is charged against operations each year as depreciation or amortization. Property and equipment are depreciated or amortized on the straight-line method over the estimated average useful lives of the assets as follows: leasehold improvements and furniture and equipment, five to fifteen years.

The Charter School's policy is to capitalize expenditures of \$1,000 or more.

## Note 2 - Estimates and Summary of Significant Accounting Policies (continued)

### **Tax Exempt Status**

The Charter School is a not-for-profit entity described in Section 501(c)(3) of the Internal Revenue Code (Code) and is exempt from income taxes on related activities pursuant to 509(a) of the Code. In addition, it was organized under the Pennsylvania Nonprofit Corporation Law and is exempt from state income taxes.

### **Basis of Presentation**

The accounting policies of the Charter School conform to accounting principles generally accepted in the United States of America. In addition to complying with all applicable Governmental Accounting Standards Board (GASB) pronouncements, the Charter School's financial statements comply with the guidance provided by the Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, Emerging Issue Task Force Opinions (EITF) and the Committee on Accounting Procedure issued on or before November 30, 1989. GASB pronouncements take precedence when there is a conflict or contradiction between pronouncements. The Charter School has elected not to apply FASB pronouncements issued after November 30, 1989.

*Government-Wide Financial Statements* - The statement of net assets and the statement of activities display information about the Charter School as a whole. The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statements of activities present a comparison between direct expenses and program revenues. Direct expenses are those that are specifically associated with a service, program, or department, and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Charter School, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment, or governmental function is self-financing, or draws from the general revenues of the Charter School.

*Governmental Fund Financial Statements* - Governmental fund financial statements report detailed information about the Charter School. The focus of governmental financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures, and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

## Note 2 - Estimates and Summary of Significant Accounting Policies (continued)

### Basis of Presentation (continued)

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements.

Government-wide financial statements utilize the accrual basis of accounting.

Governmental fund financial statements utilize a modified accrual basis of accounting. Under this method, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred and paid with available financial resources.

### Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvements of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Charter School or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

### Fund Balance

Fund balance amounts are reported within one of the fund balance categories listed below:

**Nonspendable** - Amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.

**Restricted** - Amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The Charter School currently has no restricted fund balance.

**Committed** - Amounts that can be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. The Charter School currently has no committed fund balance.

**Assigned** - Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted, nor committed. The Charter School currently has no assigned fund balance.

**Unassigned** - Amounts that have not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

**Note 2 - Estimates and Summary of Significant Accounting Policies (continued)**

**Budgets and Budgetary Accounting**

An operating budget is adopted each year for the General Fund on a modified accrual basis of accounting.

The Pennsylvania School Code dictates specific procedures relative to adoption of the Charter School's budget and reporting of its financial statements, specifically:

1. The Charter School is required to prepare an operating budget for the succeeding fiscal year.
2. The Board of Trustees may make transfers of funds appropriated to any particular item of expenditure by legislative action.
3. Fund balances in budgetary funds may be appropriated based on resolutions passed by the Board of Education, which authorize the Charter School to make expenditures. Appropriations lapse at the end of the fiscal period. In order to preserve a portion of an appropriation for which an expenditure has been committed by a purchase order, contract, or other form of commitment, if any, an encumbrance is recorded.
4. Included in the General Fund budget are program budgets as prescribed by the state and federal agencies funding the programs. These budgets are approved on a program-by-program basis by the state or federal funding agency.

**Note 3 - Capital Assets**

Capital assets activities consist of the following as of and for the years ended June 30:

	<u>2011</u>	<u>Additions</u>	<u>Retirement</u>	<u>2012</u>
Governmental activities:				
Property and equipment	\$ 81,784	\$ -	\$ -	\$ 81,784
Leasehold improvements	21,081	-	-	21,081
Accumulated depreciation	<u>(60,840)</u>	<u>(9,022)</u>	<u>-</u>	<u>(69,862)</u>
	<u>\$ 42,025</u>	<u>\$ (9,022)</u>	<u>\$ -</u>	<u>\$ 33,003</u>
	<u>2010</u>	<u>Additions</u>	<u>Retirement</u>	<u>2011</u>
Governmental activities:				
Property and equipment	\$ 60,434	\$ 21,350	\$ -	\$ 81,784
Leasehold Improvements	-	21,081	-	21,081
Accumulated depreciation	<u>(56,682)</u>	<u>(4,158)</u>	<u>-</u>	<u>(60,840)</u>
	<u>\$ 3,752</u>	<u>\$ 38,273</u>	<u>\$ -</u>	<u>\$ 42,025</u>

Depreciation expense amounted to \$9,022 and \$4,158 for the years ended June 30, 2012 and 2011, respectively.

#### **Note 4 - Contingencies**

The Charter School participates in federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The Charter School is potentially liable for any expenditures which may be disallowed pursuant to the terms of those grant programs. Management is not aware of any material items of noncompliance which would result in the disallowance of program expenditures.

#### **Note 5 - Concentrations of Cash and Credit Risk**

A portion of the Charter School's revenues are composed of federal grants passed-through Crispus Attucks Association of York, PA, a Pennsylvania nonprofit corporation. Without these revenues, the Charter School's ability to carry out program services would be significantly reduced.

The Charter School maintains its cash account in a financial institution located in York, Pennsylvania. At times during the years ended June 30, 2012 and 2011, the Charter School's cash balance exceeded the federally insured limit of \$250,000. As of June 30, 2012 and 2011, the cash balances exceeded this limit by \$1,198 and \$-0-, respectively.

#### **Note 6 - Pension Plan**

The Charter School participates in The Commonwealth of Pennsylvania's Public School Employees' Retirement System (PSERS), a State-administered, governmental cost sharing multiple-employer defined benefit plan established under legislative authority. Established by the Authority of Public School Employees' Retirement Code (Act 96 of October 2, 1975, as amended) (24Pa. C.S. 8101-8535), contributions are made by each of three parties: the Charter School, the Commonwealth, and the employee. The plan provides retirement and disability benefits, legislative mandated ad hoc cost of living adjustments, and health care insurance premium assistance to qualifying annuitants. All of the Charter School's full-time employees, part-time employees salaried over eighty days, and hourly employees working more than five hundred hours per year participate in the program. Currently, each party to the program contributes a fixed percentage of employees' gross earnings.

##### **Funding Policy**

Authority: The contribution policy is established in the Public School Employees' Retirement Code and requires contributions by active members, employers, and the Commonwealth.

Contribution rates: Active members contribute at 7.5% (automatic membership Class TD).

Contributions required of employers are based upon an actuarial valuation. The rate of employer contribution was 8.65% and 5.64% of covered payroll for the years ended June 30, 2012 and 2011, respectively. The 8.65% and 5.64% rate is actuarially determined and is comprised of a 8.00% and 5.00% pension contribution for the years ended June 30, 2012 and 2011, respectively, and 0.65% and 0.64% for healthcare insurance premiums for the years ended June 30, 2012 and 2011, respectively.

## Note 6 - Pension Plan (continued)

### Funding Policy (continued)

PSERS issues a comprehensive annual financial report that includes financial statements and required supplementary information for the plan. A copy of the report may be obtained by writing to Office of Financial Management, Public School Employees' Retirement System, 5 N 5<sup>th</sup> Street, Harrisburg, PA 17101-1905. The report is also available at [www.psers.state.pa.us](http://www.psers.state.pa.us).

Various ten-year historical trend information may be found in PSERS *Comprehensive Annual Financial Report*, for information of progress made in accumulating sufficient assets to pay benefits when due.

Information regarding employer contributions consists of the following for the years ended June 30:

<u>2012</u>		
<u>Required Employer Contribution Rate</u>	<u>Required and Actual Employer Contribution</u>	<u>Covered Payroll</u>
<u>8.65%</u>	<u>\$ 63,621</u>	<u>\$735,503</u>
<u>2011</u>		
<u>5.64%</u>	<u>\$ 49,103</u>	<u>\$870,621</u>

## Note 7 - Economic Dependence

The Charter School is economically dependent on Crispus Attucks Association of York, PA (CAA), a Pennsylvania nonprofit corporation, for the financial support, facilities, and experienced faculty to carry out its charitable and educational purposes.

As discussed in Note 5, a substantial amount of the Charter School's revenues come from CAA. CAA subcontracts the Charter School to provide educational services, leadership training, and other activities for participants of the Crispus Attucks YouthBuild Charter School's programs.

The Charter School leases space from CAA for classrooms and other activities. This lease is on a year-to-year basis and is accounted for as an operating lease; however, the terms of the lease are subject to change, at will. Rent expense from this operating lease amounted to \$145,000 and \$144,996 for the years ended June 30, 2012 and 2011, respectively.

The Charter School receives much of its administrative and support services through CAA employees. In consideration of such services, the Charter School reimburses CAA through management fees to cover the fair and reasonable cost of such services. These services amounted to \$152,658 and \$160,628 for the years ended June 30, 2012 and 2011, respectively. The Charter School contracts with CAA for technology consulting and support. These fees, which are included in the administrative and support services above, amounted to \$19,500 for each of the years ended June 30, 2012 and 2011. CAA owes the Charter School a receivable for pass-through federal funding that amounted to \$216,016 and \$188,023 for the years ended June 30, 2012 and 2011, respectively.

**Note 8 - Risk Management**

The Charter School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and commissions; injuries to employees; and natural disasters. The Charter School purchases commercial insurance coverage for these types of losses, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage.

**Note 9 - Rent Expense**

The Charter School leases office equipment under two operating lease agreements. Rent expense for the years ended June 30, 2012 and 2011 amounted to \$18,030 and \$18,003, respectively.

Future minimum lease payments under these operating leases, assuming no change in current terms, consist of the following for the remaining five years ending June 30:

2013	\$ 7,907
2014	6,442
2015	2,048
2016	2,048
2017	<u>1,024</u>
	<u>\$19,469</u>



## Independent Auditor's Report on the Supplementary Information

To the Board of Trustees  
Crispus Attucks YouthBuild Charter School  
York, Pennsylvania

We have audited the financial statements of the governmental activities and the major fund information of Crispus Attucks YouthBuild Charter School as of and for the year ended June 30, 2012, and have issued our report thereon dated December 17, 2012, which contained an unqualified opinion on those statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The following supplementary information is presented for the purposes of additional analysis 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 as of and for the year ended June 30, 2012, has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information as of and for the year ended June 30, 2012, is fairly stated in all material respects in relation to the financial statements as a whole. The supplementary information for the year ended June 30, 2011 was audited by other auditors whose report dated October 31, 2011, expressed an unqualified opinion on such information in relation to the financial statements as a whole.

*Reinsel Kuntz Lesher LLP*

December 17, 2012

## Supplementary Information

Crispus Attucks YouthBuild Charter School

Schedule of Federal Grant Awards

Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Grant Period	Grant Amount	Total Received 07/01/11 - 06/30/12
<b>U.S. Department of Labor</b>			
Passed through from the Crispus Attucks Association - YouthBuild			
	07/01/09-06/30/12	\$ 1,100,000	<u>\$ 26,859</u>
<b>U.S. Department of Agriculture</b>			
Passed through from the Pennsylvania Department of Education:			
School Breakfast Program	07/01/10 - 06/30/11	N/A	330
School Breakfast Program	07/01/11 - 06/30/12	N/A	3,066
National School Lunch Program	07/01/10 - 06/30/11	N/A	2,992
National School Lunch Program	07/01/11 - 06/30/12	N/A	20,230
Passed through from the Pennsylvania Department of Agriculture - National School Lunch Program (Food Commodities)			
	07/01/11 - 06/30/12	N/A	<u>1,707</u>
<b>Total U.S. Department of Agriculture</b>			<u>28,325</u>
<b>Corporation for National and Community Service</b>			
Passed through from the Crispus Attucks Association:			
AmeriCorps	08/15/10 - 08/14/11	\$ 234,804	75,931
AmeriCorps	08/15/11 - 08/14/12	\$ 224,804	<u>111,248</u>
<b>Total Corporation for National and Community Service</b>			<u>187,179</u>
<b>U.S. Department of Justice</b>			
Passed through from YouthBuild USA - National Mentoring Alliance			
	8/1/11-10/31/12	\$ 45,000	<u>25,932</u>

<b>Accounts Receivable as of 07/01/11</b>	<b>Revenues Recognized</b>	<b>Expenditures</b>	<b>Accounts Receivable as of 06/30/12</b>
<b>\$ 149,877</b>	<b>\$ 25,955</b>	<b>\$ 25,955</b>	<b>\$ 148,973</b>
330	-	-	-
-	3,768	3,768	702
2,992	-	-	-
-	22,572	22,572	2,342
-	1,707	1,707	-
<b>3,322</b>	<b>28,047</b>	<b>28,047</b>	<b>3,044</b>
38,146	40,341	40,341	2,556
-	193,648	193,648	82,400
<b>38,146</b>	<b>233,989</b>	<b>233,989</b>	<b>84,956</b>
-	25,932	25,932	-

Crispus Attucks YouthBuild Charter School  
Schedule of Federal Grant Awards (continued)  
Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Grant Period	Grant Amount	Total Received 07/01/11 - 06/30/12
<b>U.S. Department of Education</b>			
Passed through from the Pennsylvania Department of Education:			
Title I Grants to Local Educational Agencies	07/01/10 - 06/30/11	\$ 59,438	13,777
Title I Grants to Local Educational Agencies	07/01/11 - 06/30/12	\$ 53,494	-
Improving Teacher Quality State Grants	07/01/11 - 06/30/12	\$ 6,554	-
Passed through from Lincoln Intermediate Unit #12 -			
Special Education - Grants to States	07/01/11 - 06/30/12	\$ 16,253	<u>16,253</u>
<b>Total U.S. Department of Education</b>			<u>30,030</u>
<b>Total</b>			<u><u>\$ 298,325</u></u>

<b>Accounts Receivable as of 07/01/11</b>	<b>Revenues Recognized</b>	<b>Expenditures</b>	<b>Accounts Receivable as of 06/30/12</b>
13,777	-	-	-
-	53,494	53,494	53,494
-	6,554	6,554	6,554
-	16,253	16,253	-
<b>13,777</b>	<b>76,301</b>	<b>76,301</b>	<b>60,048</b>
<b>\$ 205,122</b>	<b>\$ 390,224</b>	<b>\$ 390,224</b>	<b>\$ 297,021</b>

Crispus Attucks YouthBuild Charter School

Schedule of Federal Grant Awards

Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Grant Period	Grant Amount	Total Received 07/01/10 - 06/30/11
<b>U.S. Department of Labor</b>			
Passed through from the Crispus Attucks Association - YouthBuild			
	07/01/09-06/30/12	\$ 1,100,000	<u>\$ 694,873</u>
<b>U.S. Department of Agriculture</b>			
Passed through from the Pennsylvania Department of Education:			
School Breakfast Program	07/01/09 - 06/30/10	N/A	562
School Breakfast Program	07/01/10 - 06/30/11	N/A	2,291
National School Lunch Program	07/01/09 - 06/30/10	N/A	3,022
National School Lunch Program	07/01/10 - 06/30/11	N/A	25,485
Passed through from the Pennsylvania Department of Agriculture - National School Lunch Program (Food Commodities)			
	07/01/10 - 06/30/11	N/A	<u>1,833</u>
<b>Total U.S. Department of Agriculture</b>			<u>33,193</u>
<b>Corporation for National and Community Service</b>			
Passed through from the Crispus Attucks Association:			
AmeriCorps	08/24/09 - 08/23/10	\$ 173,620	53,022
AmeriCorps	08/15/10 - 08/14/11	\$ 224,804	<u>156,317</u>
<b>Total Corporation for National and Community Service</b>			<u>209,339</u>

Accounts Receivable as of 07/01/10	Revenues Recognized	Expenditures	Accounts Receivable as of 06/30/11
\$ 97,603	\$ 747,147	\$ 747,147	\$ 149,877
562	-	-	-
-	2,621	2,621	330
3,022	-	-	-
-	28,477	28,477	2,992
-	1,833	1,833	-
3,584	32,931	32,931	3,322
27,327	25,695	25,695	-
-	194,463	194,463	38,146
27,327	220,158	220,158	38,146

Crispus Attucks YouthBuild Charter School  
Schedule of Federal Grant Awards (continued)  
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Grant Period	Grant Amount	Total Received 07/01/10 - 06/30/11
<b>U.S. Department of Education</b>			
Passed through from the Pennsylvania Department of Education:			
Title I Grants to Local Educational Agencies	07/01/08 - 06/30/09	\$ 59,099	4,123
Title I Grants to Local Educational Agencies	07/01/09 - 06/30/10	\$ 58,331	23,326
Title I Grants to Local Educational Agencies	07/01/10 - 06/30/11	\$ 59,438	45,661
Improving Teacher Quality State Grants	07/01/09 - 06/30/10	\$ 8,050	3,220
Improving Teacher Quality State Grants	07/01/10 - 06/30/11	\$ 8,000	8,000
Title I Grants to Local Educational Agencies, Recovery Act	07/01/09 - 06/30/10	\$ 38,392	14,315
Passed through from Lincoln Intermediate Unit #12 - Special Education - Grants to States			
	07/01/11 - 06/30/12	\$ 11,668	<u>11,668</u>
<b>Total U.S. Department of Education</b>			<u>110,313</u>
<b>Total</b>			<u><u>\$ 1,047,718</u></u>

<u>Accounts Receivable as of 07/01/10</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>	<u>Accounts Receivable as of 06/30/11</u>
4,123	-	-	-
23,326	-	-	-
-	59,438	59,438	13,777
3,220	-	-	-
-	8,000	8,000	-
14,315	-	-	-
-	11,668	11,668	-
<u>44,984</u>	<u>79,106</u>	<u>79,106</u>	<u>13,777</u>
<u>\$ 173,498</u>	<u>\$ 1,079,342</u>	<u>\$ 1,079,342</u>	<u>\$ 205,122</u>



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

To the Board of Trustees  
Crispus Attucks YouthBuild Charter School  
York, Pennsylvania

We have audited the financial statements of the governmental activities and the major fund information of Crispus Attucks YouthBuild Charter School (Charter School) as of and for the year ended June 30, 2012, which collectively comprise the Charter School's basic financial statements, and have issued our report thereon dated December 17, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Internal Control over Financial Reporting**

Management of the Charter School is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Charter School's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Charter School's internal control over financial reporting.

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 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

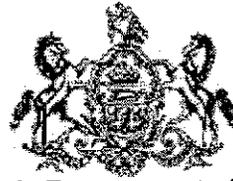
## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Charter School's financial statements are free of 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*.

This report is intended solely for the information and use of management, the audit committee, Board of Trustees, others within the Charter School, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*Reinsel Kintz Leshen LLP*

December 17, 2012



**Pennsylvania Department of Education  
Division of Federal Program  
Corrective Action Plan  
2010-2011 School Year**

**School District:** Crispus Attucks Youthbuild CS  
**Monitor Date:** 4/29/2011  
**Monitor:** B.J. Irvin  
**Contact Person:** Chief Executive Officer Jacqueline Martino-Miller  
**Report Date:**

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates								
Title I Parent Involvement	1. LEA has a written parental involvement policy and evidence that it is updated periodically.	Provide copy of LEA/District parent involvement policy to PDE for review; provide evidence of parent involvement and input into the development of the policy.	<input type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions. <input type="checkbox"/> Website posting.	<table border="1"> <tr> <td>CA Due:</td> <td>11/14/2011</td> </tr> <tr> <td>Ext Date:</td> <td></td> </tr> <tr> <td>Closed:</td> <td></td> </tr> <tr> <td>CA Not Required:</td> <td><input type="checkbox"/></td> </tr> </table>	CA Due:	11/14/2011	Ext Date:		Closed:		CA Not Required:	<input type="checkbox"/>
CA Due:	11/14/2011											
Ext Date:												
Closed:												
CA Not Required:	<input type="checkbox"/>											
Title I Parent Involvement	2. Schools receiving Title I funds have a written parent involvement policy/plan aligned with the LEA policy.	LEA must provide to the DFP a copy of their school building parent involvement policy/plan for each Title I building not in compliance; provide evidence of Title I parent involvement and input into the development of the school building policy.		<table border="1"> <tr> <td>CA Due:</td> <td>11/14/2011</td> </tr> <tr> <td>Ext Date:</td> <td></td> </tr> <tr> <td>Closed:</td> <td></td> </tr> <tr> <td>CA Not Required:</td> <td><input type="checkbox"/></td> </tr> </table>	CA Due:	11/14/2011	Ext Date:		Closed:		CA Not Required:	<input type="checkbox"/>
CA Due:	11/14/2011											
Ext Date:												
Closed:												
CA Not Required:	<input type="checkbox"/>											
Title I Parent Involvement	4. School parent involvement policies have been distributed to parents.	Provide evidence that the school policies were distributed to parents. Evidence can include website posting, mailings, newsletters, or other forms of communication between the school/home.	<input type="checkbox"/> Parent meeting agendas <input type="checkbox"/> documentation shared or distributed	<table border="1"> <tr> <td>CA Due:</td> <td>8/26/2011</td> </tr> <tr> <td>Ext Date:</td> <td></td> </tr> <tr> <td>Closed:</td> <td></td> </tr> <tr> <td>CA Not Required:</td> <td><input type="checkbox"/></td> </tr> </table>	CA Due:	8/26/2011	Ext Date:		Closed:		CA Not Required:	<input type="checkbox"/>
CA Due:	8/26/2011											
Ext Date:												
Closed:												
CA Not Required:	<input type="checkbox"/>											

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates
Title I Parent Involvement	6. Schools hold an annual meeting to inform participating parents about Title I programs.	Provide evidence (invitations, agenda, minutes, sign-in sheets) that the annual meeting was held within 30 days of notification.	<input type="checkbox"/> Back-to-School Nights/Title I meetings.	<b>CA Due:</b> 8/26/2011
			<input type="checkbox"/> Agendas & attendance sheets of parent training.	<b>Ext Date:</b>
				<b>Closed:</b>
				<b>CA Not Required:</b> <input type="checkbox"/>
Title I School Improvement	5. Each school identified for Corrective Action 1 or 2 involves parents in corrective actions taken to improve academic achievement.	Agendas and sign-in sheets must be supplied to DFP. District must provide DFP with schedule for the upcoming school year which includes parents in planning.	<input type="checkbox"/> Meeting agendas	<b>CA Due:</b> 8/26/2011
			<input type="checkbox"/> Parent notifications	<b>Ext Date:</b>
			<input type="checkbox"/> Meeting minutes	<b>Closed:</b>
				<b>CA Not Required:</b> <input type="checkbox"/>
Title I Schoolwide Programs	2f. Parent Involvement	Provide a list of Parent Involvement activities.		<b>CA Due:</b> 8/26/2011
				<b>Ext Date:</b>
				<b>Closed:</b>
				<b>CA Not Required:</b> <input type="checkbox"/>

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	
Title II Part A Professional Development	5. The LEA involves parents in the planning of professional development activities. Section 2122 (b)(7)	The district will submit evidence that parents will have the opportunity for input regarding the planning of professional development activities.	<input type="checkbox"/> Meeting Notices	CA Due:	8/26/2011
				Ext Date:	
				Closed:	
				CA Not Required:	<input type="checkbox"/>
Fiscal Requirements Compliance to Reservations	4. LEAs with schools identified for improvement have set aside 10% of funds for professional development activities.	Provide documentation to support expenditures related to Professional Development for schools identified for Improvement.	<input type="checkbox"/> Activities scheduled for professional development, agendas, sign-in, contracted technical assistance, etc.	CA Due:	8/26/2011
				Ext Date:	
				Closed:	
				CA Not Required:	<input type="checkbox"/>
			<input type="checkbox"/> 10% of the Title I allocation is reported on the LEA actual budget reports under professional development.		
			<input type="checkbox"/> Activities scheduled for professional development agendas, sign-in, contracted technical assistance, etc.		
			<input type="checkbox"/>		

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates								
			10% of school's in improvement allocation is tracked by LEA for professional development.									
Fiscal Requirements Time Documentation	1. The LEA maintains semi-annual certifications for all employees funded from a single cost objective.	The LEA will maintain semi-annual certifications for any employee funded from a single cost objective.	<input type="checkbox"/> Semi-annual time certifications	<table border="1"> <tr> <td data-bbox="1665 418 1829 467"><b>CA Due:</b></td> <td data-bbox="1829 418 1967 467">8/26/2011</td> </tr> <tr> <td data-bbox="1665 467 1829 521"><b>Ext Date:</b></td> <td data-bbox="1829 467 1967 521"></td> </tr> <tr> <td data-bbox="1665 521 1829 574"><b>Closed:</b></td> <td data-bbox="1829 521 1967 574"></td> </tr> <tr> <td data-bbox="1665 574 1829 672"><b>CA Not Required:</b></td> <td data-bbox="1829 574 1967 672"><input type="checkbox"/></td> </tr> </table>	<b>CA Due:</b>	8/26/2011	<b>Ext Date:</b>		<b>Closed:</b>		<b>CA Not Required:</b>	<input type="checkbox"/>
<b>CA Due:</b>	8/26/2011											
<b>Ext Date:</b>												
<b>Closed:</b>												
<b>CA Not Required:</b>	<input type="checkbox"/>											

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

Name of School **CRISPUS ATTUCKS YOUTHBUILD CHARTER SCHOOL**

Address of School **605 SOUTH DUKE STREET, YORK, PA 17401-3111**

CEO Signature *Jacqueline Martins-Miller*

**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	159
	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	
	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	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	
	6890	Other Revenues from Intermediary Sources	

<b>6900</b>		<b>OTHER REVENUE FROM LOCAL SOURCES</b>	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	1268
	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	
	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	982193
	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	13606
<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	22052
	7330	Health Services (Medical, Dental, Nurse, Act 25)	
	7340	Unassigned	
	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	13423
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	1500
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	69003
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	237198
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	
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)	116087
	8520	Vocational Education	
	8530	Child Nutrition Program	35241
	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	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	
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	
	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>1491730</b>

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

Name of School **CRISPUS ATTUCKS YOUTHBUILD CHARTER SCHOOL**

Address of School **605 SOUTH DUKE STREET, YORK, PA 17401-3111** \_\_\_\_\_

CEO Signature *Reguline Martino-Meller*

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

**EXPENDITURES**

<b>1000</b>	<b>INSTRUCTION</b>	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	357821
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	192025
1300	VOCATIONAL EDUCATION	92673
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	33129
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	181845
2120	Guidance Services	
2130	Attendance Services	
2140	Psychological Services	
2150	Speech Pathology and Audiology Services	
2160	Social Work Services	
2170	Student Accounting Services	
2190	Other Pupil Personnel Services	
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	
2210	Supervision of Educational Media Services	

	2220	Technology Support Services	115750
	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	14973
	2280	Nonpublic Support Services	
2300		SUPPORT SERVICES - ADMINISTRATION	
	2310	Board Services	
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	
	2360	Office of the Superintendent (Executive Director) Services	475535
	2370	Community Relations Services	
	2380	Office of the Principal Services	
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	45000
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	
	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	
	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	
2800		<b>SUPPORT SERVICES - CENTRAL</b>	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	
2900		<b>OTHER SUPPORT SERVICES - CENTRAL</b>	
	2990	Pass-Thru Funds	
<b>3000</b>		<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100		FOOD SERVICES	62620
3200		<b>STUDENT ACTIVITIES</b>	
	3210	School Sponsored Student Activities	6332
	3250	School Sponsored Athletics	
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		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200		EXISTING SITE IMPROVEMENT SERVICES	
4300		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	

4500	BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600	EXISTING BUILDING IMPROVEMENT SERVICES	
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
	<b>TOTAL EXPENDITURES</b>	1577703

**TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND  
BALANCE AS OF JUNE 30, 2013:**

(\$85,973)



**Executive Summary  
Of the Compliance Monitoring Review  
of the  
Crispus Attucks YouthBuild CS**

**PART I  
SUMMARY OF FINDINGS**

**A. Review Process**

Prior to the Bureau's monitoring the week of January 10, 2008 the Crispus Attucks YouthBuild 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. These techniques included:

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

**B. General Findings**

In reaching compliance determinations, Bureau of Special Education 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 (Charter School Services and Programs for Children with Disabilities)
- 34 CFR Part 300

**Commendations**

In addition to reporting the status of compliance the Bureau of Special Education wishes to recognize the Crispus Attucks YouthBuild CS for the following:

- The Charter School is commended for daily communication between general and special education teachers about individual student progress.
- The Charter School is commended for the entire transition/vocational component being outstanding. The View program has established partnerships with HACC, Kinsley, Washington and Dowling. Upon successful completion of the View program the Charter School assists students in obtaining successful employment.

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

**C. Overall Findings of the Three Major Sections of the Compliance Monitoring Instrument**

**1. FACILITATED SELF-ASSESSMENT**

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

<b>FSA</b>	<b>In Compliance</b>	<b>Out of Compliance</b>
Assistive Technology and Services; Hearing Aids	2	0
Child Find (Annual Public Notice and General Dissemination Materials)	1	0
Confidentiality	1	0
Exclusions: Suspensions and Expulsions (Policies and Procedures)	1	0
Independent Education Evaluation	1	0
Least Restrictive Environment (LRE)	2	1
Parent Training	1	0
Surrogate Parents (Students Requiring)	1	0
Training	1	0
Intensive Interagency Approach	0	1

<b>IMPROVEMENT PLAN REQUIRED</b>	<b>Yes</b>	<b>No</b>
Dispute Resolution	0	1
Graduation Rates	0	1
Drop Out Rates	0	1
Suspensions (Rates)	0	1
Least Restrictive Environment (LRE) (SPP)	1	0
Participation in PSSA and PASA	0	1
Public School Enrollment	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 Crispus Attucks YouthBuild CS is as follows:

Sections of the FILE REVIEW	In Compliance	Out of Compliance	NA
Essential Student Documents Are Present and Were Prepared Within Timelines	34	12	34
Evaluation/Reevaluation: Process and Content	92	24	304
Individualized Education Program: Process and Content	232	85	73
<b>TOTALS</b>	<b>358</b>	<b>121</b>	<b>411</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 Local Education Agency (LEA) 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.

	# Yes Responses	# No Responses	# of Other Responses
Program Implementation: Regular Ed Teacher Interviews	70	0	0
Program Implementation: Special Ed Teacher Interviews	160	0	10
Program Implementation: Parent Interviews	33	0	0
<b>TOTALS</b>	<b>263</b>	<b>0</b>	<b>10</b>

4. **STUDENT INTERVIEWS**

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

**PART II  
CORRECTIVE ACTION PROCESS**

PART I of this report presented an overall summary of findings in each major area reviewed by the team. In the Appendix to the report, we have provided you with detailed findings for each of the criteria of the 3 major sections of the compliance monitoring instrument, i.e. FSA, File Review, and Parent and Teacher Interviews. The detailed report of findings in the Appendix includes:

- Criteria Number
- Statements of all requirements
- Whether each requirement was met, was not met, or was not applicable
- Statements of corrective action required for those criteria not met

Upon receipt of this report, the Charter School should review the corrective actions 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. The Single Point of Contact (SPOC) will schedule an on-site visit with the Charter School within 60 days following issuance of the monitoring report. The SPOC, Charter School, and PaTTAN staff will develop a Charter School Compliance Plan for corrective action. The Charter School will recommend a corrective action strategy and timeline. All corrective action for findings of non-compliance must be accomplished within one year of the date of the monitoring report. PaTTAN and IU TAC staff are available to assist the Charter School. The Charter School proposes corrective action activities and the SPOC and Charter School mutually agree upon the Compliance Plan for 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 SPOC will select students at random and not focus on those students in the original sample. Consequently, the Charter School should approach corrective action on a systemic basis. Exceptions are found in the Special Education Teacher Interview, item #64, and Parent Interview, item #39. If there has been a finding of noncompliance regarding the appropriateness or implementation of an individual student's program, the individual students are identified by student number and, because of the significance of the provision of a free appropriate public education (FAPE) to these students, the Charter School must take immediate, individual corrective action.

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