

Evergreen Community CS

**Charter Annual Report**

07/01/2012 - 06/30/2013

# School Profile

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## Demographics

PO Box 523

Mountainhome, PA 18342

(570)595-6355

Phase:

Phase 1

CEO Name:

Jill Shoemith

CEO E-mail address:

evergrn@ptd.net

# 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:

At the close of the 2012-13 school year, two Board members retired (Lucinda Haab and Tim Hegarty) and were replaced by MaryAnn Lewis and Tijuana Summers. The officers for 2013-14 include: Joanne Storer, President; Christopher Kinsley, Vice President; MaryAnn Lewis, Secretary.

In May 2013 the Board of Trustees hired Dr. Loree Guthrie as Evergreen's per diem Principal. The per diem Principal will be responsible for reviewing documentation and procedures on an as needed basis throughout the academic year and summer. Specifically, the Principal will review: Teacher evaluations and personal file folders; PIMS reports documenting demographics and student performance; Curriculum currently in place and proposed changes with regard to technology and textbooks; and IEPs. Jill Shoemith will remain as the Academic Director/CEO.

## *Board of Trustees Meeting Schedule*

<b>Location</b>	<b>Date and Time</b>
Evergreen Community Charter School at Route 390/191 and Grace Ave. Cresco, PA 18326	8/23/2012 7:00 PM
Evergreen Community Charter School	9/27/2012 7:00 PM
Evergreen Community Charter School	10/25/2012 7:00 PM
Evergreen Community Charter School	12/13/2012 7:00 PM
Evergreen Community Charter School	1/24/2013 7:00 PM
Evergreen Community Charter School	2/28/2013 7:00 PM
Evergreen Community Charter School	3/28/2013 7:00 PM
Evergreen Community Charter School	4/5/2013 7:00 PM
Evergreen Community Charter School	4/25/2013 7:00 PM
Evergreen Community Charter School	5/23/2013 7:00 PM
Evergreen Community Charter School	6/27/2013 7:00 PM
Evergreen Community Charter School	7/25/2013 7:00

	PM
Evergreen Community Charter School	8/22/2013 7:00 PM
Evergreen Community Charter School	9/26/2013 7:00 PM
Evergreen Community Charter School	10/24/2013 7:00 PM
Evergreen Community Charter School	12/12/2013 7:00 PM
Evergreen Community Charter School	1/23/2014 7:00 PM
Evergreen Community Charter School	2/27/2014 7:00 PM
Evergreen Community Charter School	3/27/2014 7:00 PM
Evergreen Community Charter School	4/24/2014 7:00 PM
Evergreen Community Charter School	5/22/2014 7:00 PM
Evergreen Community Charter School	6/26/2014 7:00 PM
Evergreen Community Charter School	7/24/2014 7:00 PM

### *Professional Staff Member Roster*

<b>Daniel Cohen</b>	
PA Certified	No
Areas of Certification	English
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English 9-12, Western Civ., Creative Writing
Number of Hours Annually Worked in Assignment	1080
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Mary Anne Katz</b>	
PA Certified	Yes
Areas of Certification	Chemistry, Math 7-9
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Chemistry, Math 7-9
Number of Hours Annually Worked in Assignment	1080

Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Patricia O'Keefe</b>	
PA Certified	Yes
Areas of Certification	General Science, Biology
Grades Teaching or Serving	6-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Science 6-9, Biology
Number of Hours Annually Worked in Assignment	1080
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kathryn Yerkes</b>	
PA Certified	Yes
Areas of Certification	Math 7-9, Special Education K-12, ESL Prog Spec
Grades Teaching or Serving	6-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math 7-9, Special Ed Resource
Number of Hours Annually Worked in Assignment	1080
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jill Shosmith</b>	
PA Certified	Yes
Areas of Certification	Hlth/PhysEd, Math 7-12
Grades Teaching or Serving	6-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Hlth/Phys Ed
Number of Hours Annually Worked in Assignment	1080
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Nancy Price</b>	
PA Certified	Yes
Areas of Certification	Spanish
Grades Teaching or Serving	6-12
All Areas of Assignment, Subject Areas Teaching, or	Spanish

Services Provided	
Number of Hours Annually Worked in Assignment	1080
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Sandra Eble</b>	
PA Certified	Yes
Areas of Certification	Elem Ed
Grades Teaching or Serving	6-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English 6, English 7, English 8, Creative Writing 6, Creative Writing 7
Number of Hours Annually Worked in Assignment	1080
Percentage of Time in Certified Position	80.0
Percentage of Time in Areas Not Certified	20.0

<b>Jeff Laubach</b>	
PA Certified	Yes
Areas of Certification	Social Studies
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies 9-12, Mythology
Number of Hours Annually Worked in Assignment	1080
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Dr. Edward Hallinan</b>	
PA Certified	No
Areas of Certification	Physics, Math 9-12
Grades Teaching or Serving	11-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Physics, Trigonometry
Number of Hours Annually Worked in Assignment	540
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Susan Swanson</b>	
PA Certified	No
Areas of Certification	Reading Specialist

Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading Resource
Number of Hours Annually Worked in Assignment	270
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Michael Vary</b>	
PA Certified	Yes
Areas of Certification	Math 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math 7-12, SAT Math
Number of Hours Annually Worked in Assignment	1080
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Steven Richard</b>	
PA Certified	Yes
Areas of Certification	Elem Ed, Mid Citizen Ed 7-9, Mid 7-9, Mid Science 7-9
Grades Teaching or Serving	6-9
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math 6, Social Studies 6-8
Number of Hours Annually Worked in Assignment	1080
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Susan Anderson</b>	
PA Certified	Yes
Areas of Certification	School Nurse K-12, Instructional I English
Grades Teaching or Serving	6-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	School Nurse
Number of Hours Annually Worked in Assignment	1080
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				1.00
Principal	1.00	1.00				1.00
Assistant Principal	0.00					0.00
Classroom Teacher (including Master Teachers)	13.00	10.00				10.00
Specialty Teacher (including Master Teachers)	1.00	0.00				1.00
Special Education Teacher (including Master Teachers)	1.00	1.00				1.00
Special Education Coordinator						
Counselor						
Psychologist						
School Nurse	1.00	1.00				1.00
<b>Totals</b>	<b>18.00</b>	<b>14.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15.00</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:

Evergreen did not engage in any fund raising activities during the 2012-13 Academic Year and has no plans for such activities during 2013-14. Events such as the prom and field trips are considered optional and funded by the interested students and their families. Evergreen does produce a yearbook every year but does not solicit ads.

## *Fiscal Solvency Policies*

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

As reported in past years, the Charter School continues to maintain a line of credit for \$250,000 with the local Pennstar Bank to be used for operational expenses if for any reason the State Budget is not passed and funding is not available from the sending district. Evergreen's Board has adopted the following policies to ensure and monitor fiscal solvency: Budget Amendment, Budget Planning, Budget Preparation, Common Trusts, and Credit Card/Debit Card.

### **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:**

- CommonTrustPolicy.pdf
- CCPolicy.pdf
- BudgetPrepPolicy.pdf
- BudgetPlanningPolicy.pdf
- BudgetAmendPolicy.pdf

## *Accounting System*

Changes to the accounting system the charter school uses:

Evergreen Community Charter School complies with GAAP and utilizes the accrual method of accounting. Under the modified accrual basis, Evergreen budgets and records income in the period income is earned and budgets and records expenses in the period expenses are incurred. Evergreen capitalizes fixed assets, when appropriate, in compliance with GAAP. Reporting systems follow the same GAAP methods.

Evergreen completes payroll and associated state and federal payroll related tax reporting. Accounting practices integrate with the Pennsylvania State Chart of Accounts. The accounting

software, Quickbooks, allows Evergreen to create and change the account structure as PDE modifies the chart of accounts.

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

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

*XLS file uploaded.*

### ***Financial Audits***

#### **Basics**

Audit Firm: The firm of Dale Kirk and Company was appointed by Evergreen's Board of Trustees for 2011-12. The firm of Riley and Company has been appointed by the Board to complete the 2012-13 Audit. Attached is the audit of 2011-12. The results of the Audit for 2012-13 will be forwarded to PDE as soon as it is completed.

Date of Last Audit: 08/30/2012

Fiscal Year Last Audited: 2011-12

#### **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:

*This narrative is empty.*

#### **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

Description	Response
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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>
Speech Therapist	Evergreen Community Charter School	0.16

## **Special Education Contracted Services**

<b>Title</b>	<b>Amt. of Time per Week</b>	<b>Operator</b>	<b>Number of Students</b>
School Psychologist (as needed for evaluations)	5 Minutes	Outside Contractor	10 or fewer

## *Special Education Cyclical Monitoring*

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

03/09/2010  
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:

Evergreen's procurement practice policies and procedures provide for fair and equitable treatment of all persons of firms involved, assures that supplies, services and construction are procured efficiently, effectively and at the most favorable prices available to us, promotes competition in contracting, provides safeguards for maintaining a procurement system of quality and integrity and, assures that our purchasing actions were in full compliance applicable to Federal, State, and local laws.

During the 2012-13 school year Evergreen replaced 3217 student desks and chairs. Addition projector screens were installed in two classrooms and two new projectors were acquired. 16 Toshiba Laptops were purchased to replace Dell units from 2006.

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

*\$17,874.42*

## *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:

Evergreen Community Charter School will continue to upgrade in terms of instructional equipment and supplies, The facility is more than adequate for our current and future plans. The Board of Trustees is in a long term lease with the building's owner, Evergreen Community School Foundation and has no intention of moving from this site. Classroom renovations continue during the summer months to insure safety and the best possible environment for learning.

## *Memorandums of Understanding*

<b>Organization</b>	<b>Purpose</b>
Barrett Township Police Department	<p>The Purpose of this Memorandum is to establish procedures to be followed when any of the following incidents occurs on school property, at any school sponsored activity, or on any public conveyance providing transportation to or from a school or school sponsored activity:</p> <ol style="list-style-type: none"> <li>1. Possession of a weapon</li> <li>2. Act of violence</li> <li>3. Possession, use, or sale of a controlled substance or drug paraphernalia</li> <li>4. Purchase, consumption, possession or transportation of alcoholic beverage by a minor and or in the presence of a minor.</li> <li>5. Gang-related activity</li> <li>6. Ethnic intimidation</li> </ol>

#### 7. Harassment and stalking

It is further the purpose of this Memorandum to foster a relationship of cooperation, mutual support and the sharing of information and resources while working together to maintain the physical security and safety of the school.

**EVERGREEN COMMUNITY  
CHARTER SCHOOL**

**FINANCIAL STATEMENTS**

**JUNE 30, 2012**

**CONTENTS**

INDEPENDENT AUDITORS' REPORT .....	3
STATEMENT OF NET ASSETS .....	5
STATEMENT OF ACTIVITIES .....	6
BALANCE SHEET – GOVERNMENTAL FUNDS .....	7
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET ASSETS .....	8
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS .....	9
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES .....	10
STATEMENT OF FIDUCIARY NET ASSETS.....	11
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS.....	12
NOTES TO FINANCIAL STATEMENTS.....	13
<b><u>REQUIRED SUPPLEMENTARY INFORMATION</u></b>	
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE – BUDGET TO ACTUAL .....	27

# **KIRK, SUMMA & CO., LLP**

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 307  
ONE DANSBURY SQUARE  
EAST STROUDSBURG, PENNSYLVANIA 18301  
570-421-0753  
FAX # 570-421-3615

## **OTHER OFFICES**

ALLENTOWN, PA  
610-770-9889  
BRODHEADSVILLE, PA  
570-992-5876

DALE E. KIRK, C.P.A.  
KEVIN D. SUMMA, C.P.A.

## **INDEPENDENT AUDITORS' REPORT**

### **BOARD OF TRUSTEES EVERGREEN COMMUNITY CHARTER SCHOOL MOUNTAINHOME, PENNSYLVANIA**

We have audited the accompanying statements of the governmental activities of Evergreen Community Charter School as at and for the year ended June 30, 2012, which collectively comprise the Charter School's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of Evergreen Community Charter School. Our responsibility is to express opinions 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 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 significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Evergreen Community Charter School as of June 30, 2012, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Evergreen Community Charter School has not presented Management's Discussion and Analysis that governmental accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Page Two

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 27 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.

*Kirk, Summa & Co., LLP*

September 19, 2012  
East Stroudsburg, Pennsylvania

**EVERGREEN COMMUNITY CHARTER SCHOOL  
STATEMENT OF NET ASSETS  
JUNE 30, 2012**

<b>ASSETS</b>	
Cash and cash equivalents	\$ 297,092
Due from other governments	5,718
Prepaid expenses	5,351
Security deposit	9,000
Due from foundation	10,618
<b>Total Current Assets</b>	<u>327,779</u>
 <b>Noncurrent Assets:</b>	
Capital assets-net of accumulated depreciation	<u>394,080</u>
 <b>TOTAL ASSETS</b>	 <u><u>\$ 721,859</u></u>
 <b>LIABILITIES AND NET ASSETS</b>	
<b>LIABILITIES</b>	
Student accounts	\$ 130
Accrued payroll	7,319
Payroll withholdings payable	4,036
Deferred grant revenue	<u>59,984</u>
 <b>TOTAL LIABILITIES</b>	 <u>71,469</u>
 <b>NET ASSETS</b>	
Invested in capital assets	394,080
Unrestricted	<u>256,310</u>
 <b>TOTAL NET ASSETS</b>	 <u>650,390</u>
 <b>TOTAL LIABILITIES AND NET ASSETS</b>	 <u><u>\$ 721,859</u></u>

The accompanying notes are an integral part of these financial statements.

**EVERGREEN COMMUNITY CHARTER SCHOOL  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2012**

		Program Revenues		Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
<b>Governmental Activities:</b>				
Instructional				
Regular	\$ 621,174	\$ 608,480	\$ 32,128	\$ 19,434
Special	85,600	353,192	-	267,592
Support				
Administration	177,096	-	177,096	-
Operation of Plant and Maintenance	298,296	-	-	(298,296)
Non-Instructional				
Student activities	18,159	-	-	(18,159)
Food service	<u>4,828</u>	<u>4,582</u>	<u>-</u>	<u>(246)</u>
<b>Total Primary Government</b>	<u>\$ 1,205,153</u>	<u>\$ 966,254</u>	<u>\$ 209,224</u>	<u>(29,675)</u>
<b>General Revenues:</b>				
Grants and contributions				39,616
Interest income				569
Miscellaneous				<u>22,067</u>
<b>Total General Revenues</b>				<u>62,252</u>
<b>Change in Net Assets</b>				32,577
<b>Net Assets at beginning of year</b>				<u>617,813</u>
<b>Net Assets at end of year</b>				<u>\$ 650,390</u>

The accompanying notes are an integral part of these financial statements.

**EVERGREEN COMMUNITY CHARTER SCHOOL  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2012**

<b>ASSETS</b>	
Cash and cash equivalents	\$ 297,092
Prepaid expenses	5,351
Security deposit	9,000
Due from foundation	<u>10,618</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 322,061</u></b>
 <b>LIABILITIES AND NET FUND BALANCE</b>	
<b>LIABILITIES</b>	
Student accounts	\$ 130
Accrued payroll	7,319
Payroll withholdings payable	4,036
Deferred grant revenue	<u>59,984</u>
<b>TOTAL LIABILITIES</b>	<b><u>71,469</u></b>
 <b>FUND BALANCE</b>	
Unassigned	<u>250,592</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 322,061</u></b>

The accompanying notes are an integral part of these financial statements.

**EVERGREEN COMMUNITY CHARTER SCHOOL  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
JUNE 30, 2012**

Total Fund Balance - Governmental Funds \$ 250,592

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. 394,080

Certain state subsidy payments were not received until several months after the Charter School's year end. This amount is not available soon enough to pay for current year expenditures. 5,718

Total Net Assets - Governmental Activities \$ 650,390

The accompanying notes are an integral part of these financial statements.

**EVERGREEN COMMUNITY CHARTER SCHOOL  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2012**

Revenues	
Local sources	\$ 1,248,028
State sources	<u>68,803</u>
Total Revenues	<u>1,316,831</u>
Expenditures	
Instruction:	
Regular programs	597,241
Special programs	<u>81,825</u>
Total Instruction	<u>679,066</u>
Support Services:	
Administration	182,599
Operation and maintenance	<u>246,112</u>
Total Support Services	<u>428,711</u>
Noninstructional Services:	
Student activities	40,322
Food services	<u>4,828</u>
Total Noninstructional Services	<u>45,150</u>
Capital outlay	<u>37,935</u>
Total Expenditures	<u>1,190,862</u>
Net Change in Fund Balance	125,969
Fund Balance at beginning of year	<u>124,623</u>
Fund Balance at end of year	<u>\$ 250,592</u>

The accompanying notes are an integral part of these financial statements.

**EVERGREEN COMMUNITY CHARTER SCHOOL  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
TO THE STATEMENT OF ACTIVITIES  
JUNE 30, 2012**

Total Net Change in Fund Balance - Governmental Funds	\$	125,969
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlay is reported in governmental funds as an expenditure. However, in the statement of activities, the cost of capitalized assets is allocated over their estimated useful lives as depreciation expense. Start up costs are amortized over a fixed period. This is the amount by which depreciation and amortization are in excess of outlay in the period.		(14,290)
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Because state and local subsidy payments were not received until several months after the Charter School's fiscal year end, this amount is not considered "available" revenues in the governmental funds		<u>(79,102)</u>
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Change in Net Assets - Governmental Activities	\$	<u>32,577</u>
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The accompanying notes are an integral part of these financial statements.

**EVERGREEN COMMUNITY CHARTER SCHOOL  
STATEMENT OF FIDUCIARY NET ASSETS  
JUNE 30, 2012**

	<u>Scholarship Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	<u>\$ 4,023</u>
Total assets	<u>\$ 4,023</u>
<b>NET ASSETS</b>	
Held in trust for scholarship	<u>\$ 4,023</u>

The accompanying notes are an integral part of these financial statements.

**EVERGREEN COMMUNITY CHARTER SCHOOL  
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
JUNE 30, 2012**

	<b>Scholarship Fund</b>
<b>REVENUE</b>	
Donations	\$ -
Interest	6
Total Revenue	6
 <b>EXPENDITURES</b>	
Purchase of Memorial Window	2,711
 Change in net assets	 (2,705)
 Net assets--beginning of the year	 6,728
 Net assets--end of the year	 \$ 4,023

The accompanying notes are an integral part of these financial statements.

**EVERGREEN COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization

Evergreen Community Charter School is an academic charter school located in Monroe County, Pennsylvania. The School opened in 1996 as Evergreen Community School and obtained charter school status for the 2006-2007 fiscal year. The School provides a quality education for students in grades six through twelve.

The financial statements of the School have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. On June 15, 1987, the GASB issued a codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of these accounting policies are described below and, where appropriate, subsequent pronouncements will be referenced.

Basis of Presentation

The School's basic financial statements consist of government-wide statements, including a statement of net assets, a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**Government-wide Financial Statements:**

The statement of net assets and the statement of activities display information about the School as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net assets presents the financial condition of the governmental activities of the School at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the School's governmental activities. 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, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the School, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business activity or governmental function is self-financing or draws from the general revenues of the School.

**EVERGREEN COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

**Fund Financial Statements:**

During the year, the School segregates transactions related to certain School functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the School at this more detailed level. The focus of governmental financial statements is on major funds. Each major fund is presented in a separate column. The fiduciary funds are reported by type.

Fund Accounting

The School uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are two categories of funds: governmental and fiduciary.

**Governmental Funds**

Governmental Funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. For the classification of Governmental Funds, the School considers an expenditure to be made from the most restrictive first, when more than one classification is available. The following are the School's major governmental funds:

General Fund

The General Fund is the general operating fund of the School. It is used to account for all financial resources, except those required to be accounted for in another fund.

**Fiduciary Funds**

Fiduciary funds reporting, focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the School under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the School's own programs. The School has one private purpose trust fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The School accounts for assets held as an agent for various student activities as an agency fund.

**EVERGREEN COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

Measurement Focus

**Government-wide Financial Statements**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the School are included on the statement of net assets.

**Fund Financial Statements**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With the measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Government funds use the modified accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

**Revenues – Exchange and Non-Exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year.

**EVERGREEN COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

Budgetary Process

An operating budget is adopted prior to the beginning of each year for the General Fund on a modified accrual basis of accounting. The General Fund is the only fund for which a budget is legally required.

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

The School is required to prepare an operating budget for the succeeding fiscal year.

Legal budgetary control is maintained at the sub-fraction/major object level. The PA School Code allows the School Board to make budgetary transfers between major functional and major object codes only within the last nine months of the fiscal year, unless there is a two-thirds majority of the Board approving the transfer. Appropriations lapse at the end of the fiscal period. Budgetary information reflected in the financial statements is presented at or below the level of budgetary control and includes the effect of approved budget amendments.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the PDE 2028 when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all 2011-2012 budget transfers.

Encumbrances

Any encumbrances outstanding at the year-end do not represent GAAP expenditures or liabilities but represent budgetary accounting controls. The General Fund Budget is maintained on the modified accrual basis of accounting, except that the budgetary basis expenditures include any encumbrances issued for goods or services not received at year-end and not terminated.

The actual results of operations are presented in accordance with GAAP and the School's accounting policies do not recognize encumbrances as expenditures until the period in which the goods or services are actually received and a liability is incurred. Any encumbrances are presented as a reservation for encumbrances on the balance sheet. If budgetary encumbrances exist at year-end, they are included in the fund financial statements to reflect actual revenues and expenditures on a budgetary basis consistent with the School's legally adopted budget. There were no encumbrances at June 30, 2012.

**EVERGREEN COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

Cash and Cash Equivalents

Cash and cash consist of short-term, highly liquid investments with an initial maturity of three months or less.

Use of Estimates

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

Organizational Costs

The School has capitalized start up costs in accordance with generally accepted accounting principles as established by FASB 142.

Capital Assets

Capital assets, which include capitalized start-up costs, leasehold improvements, and furniture and equipment, are reported in the applicable government column on the government-wide financial statements. Capital assets are recorded at cost. The School maintains a capitalization threshold of \$1,000. Upon sale or retirement, the cost and related accumulated depreciation are eliminated from the respective accounts, and the resulting gain or loss is included in the results of operation.

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

Capital assets of the primary government are depreciated using the straight line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Capitalized organizational costs	30
Leasehold improvements	30
Furniture and equipment	5-7

**EVERGREEN COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

Fund Balance Policy in Accordance with GASB Statement No. 54

The following policy has been adopted by the Board of Trustees in order to address the implications of Governmental Accounting Standards Board (“GASB”) Statement No. 54, Fund Balance Reporting and Governmental Fund Definitions. The policy is created in consideration of unanticipated events that could adversely affect the financial condition of the School and jeopardize the continuation of necessary public services. This policy will ensure that the School maintains adequate fund balances and reserves in order to:

- a. Provide sufficient cash flow for daily financial needs,
- b. Secure and maintain investment grade bond ratings,
- c. Offset significant economic downturns or revenue shortfalls, and
- d. Provide funds for unforeseen expenditures related to emergencies.

This policy and the procedures promulgated under it supersede all previous regulations regarding the School’s fund balance and reserve policies.

The following definitions will be used in reporting activity in governmental funds across the School. The School may or may not report all fund types in any given reporting period, based on actual circumstances and activity.

The general fund is used to account for all financial resources not accounted for and reported in another fund.

Fund balance will be reported in governmental funds under the following categories using the definitions provided by GASB Statement No. 54:

Nonspendable fund balance

*Definition* – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**EVERGREEN COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

*Classification* – Nonspendable amounts will be determined before all other classifications and consist of the following items (as applicable in any given fiscal year):

- The School will maintain a fund balance equal to the balance of any long-term outstanding balances due from others (including other funds of the School)
- The School will maintain a fund balance equal to the value of inventory balances and prepaid items (to the extent that such balances are not offset with liabilities and actually result in fund balance)
- The School will maintain a fund balance equal to the corpus (principal) of any permanent funds that are legally or contractually required to be maintained in-tact
- The School will maintain a fund balance equal to the balance of any land or other nonfinancial assets held for sale

Restricted fund balance

*Definition* – includes amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.

Committed fund balance

*Definition* – includes amounts that can be used only for the specific purposes determined by a formal action of the School's highest level of decision-making authority (i.e., the Board of Trustees).

*Authority to Commit* – Commitments will only be used for specific purposes pursuant to a formal action of the Board of Trustees. A majority vote is required to approve a commitment and a two-thirds majority vote is required to remove a commitment.

Assigned fund balance

*Definition* – includes amounts intended to be used by the School for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

**EVERGREEN COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

*Authority to Assign* – The Board of Trustees delegates to the Administrator or her designee the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

Unassigned fund balance

*Definition* – includes the residual classification for the School's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

*Operational Guidelines*

The following guidelines address the classification and use of fund balance in governmental funds:

Classifying fund balance amounts – Fund balance classifications depict the nature of the net resources that are reported in a governmental fund. An individual governmental fund may include nonspendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications. The general fund may also include an unassigned amount.

Encumbrance reporting – Encumbering amounts for specific purposes for which resources have already been restricted, committed or assigned should not result in separate display of encumbered amounts. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed or assigned, will be classified as committed or assigned, as appropriate, based on the definitions and criteria set forth in GASB Statement No. 54.

Prioritization of fund balance use – When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the School to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the School that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

*Implementation and Review*

Upon adoption of this policy the Board of Trustees authorizes the Administrator to establish any standards and procedures which may be necessary for its implementation. The Administrator shall review this policy at least annually and make any recommendations for changes to the Board of Trustees.

**EVERGREEN COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 2 – CASH AND CASH EQUIVALENTS**

Deposit and Investment Policy

The Charter School does not have a formally adopted deposit and investment policy that limits allowable deposits or investments and addresses the specific types of risk to which they are exposed.

Custodial Credit Risk to Deposits

Custodial Credit Risk is the risk that, in the event of a bank failure, the Charter School's deposits may not be recovered. The Charter School's policy for minimizing credit risk for bank balances exceeding Federal Deposit Insurance Corporation's (FDIC) insured limits relies upon Act 72 of 1971. The Act requires the financial institution to pool collateral for all of its government deposits in addition to having the collateral held by an approved custodian in the institution's name. At June 30, 2012, the School had uninsured cash balances of \$1,840 above the FDIC limit, collateralized by securities held by the pledging financial institution's trust department or agent but not in the depositor's name.

Credit Risk

The Charter School is permitted to invest funds in U.S. Treasury Bills, Short-Term Obligations of the United States Government or its agencies or instrumentalities, obligations of the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision, Certificates of Deposit, Secured Purchase Agreements, authorized Investment Trust Companies, and Time or Share Accounts of Institutions insured or secured by the FDIC to the extent such certificates are insured by a proper bond or collateral in accordance with the law.

**NOTE 3 – DUE FROM OTHER GOVERNMENTS – GENERAL FUND**

A summary of the balances due from other governments at June 30, 2012, follows:

State rental subsidy	\$ -
State social security and retirement subsidy	<u>5,718</u>
Total Due from Other Governments	<u>\$5,718</u>

**EVERGREEN COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 4 – CAPITAL ASSETS**

Capital assets consist primarily of leasehold improvements, computer equipment, and furniture that are being depreciated over their estimated useful lives. The changes in the capital asset accounts were as follows:

	<u>7/1/11</u>	<u>Additions</u>	<u>Disposals</u>	<u>6/30/12</u>
Capital Assets not being Depreciated:				
Capitalized Start-Up Costs	\$ 10,043	\$ 0	\$ 0	\$ 10,043
Less: Accumulated Amortization	(502)	(1,339)	0	(1,841)
Total Capital Assets not being Depreciated	<u>9,541</u>	<u>(1,339)</u>	<u>0</u>	<u>8,202</u>
Capital Assets being Depreciated:				
Leasehold improvements	397,516	34,000	0	431,516
Equipment	107,861	3,935	0	111,796
Total Capital Assets being Depreciated	<u>505,377</u>	<u>37,935</u>	<u>0</u>	<u>543,312</u>
Less Accumulated Depreciation for:				
Leasehold improvements	(46,085)	(28,685)	0	(74,770)
Equipment	(60,461)	(22,204)	0	(82,665)
Total Accumulated Depreciation	<u>(106,546)</u>	<u>(50,889)</u>	<u>0</u>	<u>(157,435)</u>
Net Capital Assets being Depreciated	<u>398,831</u>	<u>(12,954)</u>	<u>0</u>	<u>385,877</u>
Capital Assets, Net of Accumulated Depreciation	<u>\$ 408,372</u>	<u>\$(14,293)</u>	<u>\$ 0</u>	<u>\$ 394,079</u>

Depreciation was charged to the governmental activities as follows:

<u>Instruction</u>	
Regular	\$ 18,429
Special	3,775
Total Instruction	<u>22,204</u>
<u>Support Services</u>	
Operation of Plant and Maintenance	<u>28,685</u>
Total	<u>\$ 50,889</u>

**EVERGREEN COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 5 – DEFINED BENEFIT PENSION PLAN**

Plan Description

The School contributes to a governmental cost-sharing multiple-employer defined benefit pension plan administered by Pennsylvania Public School Employees' Retirement System (PSERS). Benefit provisions of the plan are established under the provisions of the Pennsylvania Public School Employees' Retirement Code (the Code) and may be amended by an act of the Pennsylvania State Legislature. The plan provides retirement, disability, and death benefits, legislatively mandated ad hoc cost-of-living adjustments, and healthcare insurance premium assistance to qualifying plan members and beneficiaries.

It also provides for refunds of a member's accumulated contribution upon termination of a member's employment in the public school sector. PSERS issues a publicly available financial report that includes financial statements and required supplementary information for the plan.

That report may be obtained by writing to PSERS, PO Box 125, Harrisburg, PA 17108-0125. The report is also available in the publications section of the PSERS website on the Internet at [www.psers.state.pa.us](http://www.psers.state.pa.us).

Funding Policy

The contribution policy is set by the Code and requires contributions by active employees and by participating employers. Plan members are required to contribute 7.50 percent of their compensation. The contributions required of participating employers are based on actuarial valuation and is expressed as a percentage of annual covered payroll during the period for which the amount is determined.

For the fiscal year ended June 30, 2012, the rate of employer contribution was 8.65 percent of covered payroll. The 8.65 percent rate is composed of a pension contribution rate of 8.00 percent for pension benefits and .65 percent for health insurance premium assistance.

The School is required to pay the entire employer contribution rate and is reimbursed by the Commonwealth in an amount equal to the Commonwealth's share as determined by the income aid ratio (as defined in Act 29 of 1994), which is at least one-half of the total employer rate. Evergreen Community Charter School's contribution to PSERS for the year ended June 30, 2012 was \$40,958. This amount is equal to the required contribution.

**EVERGREEN COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 6 – ECONOMIC DEPENDENCY**

Evergreen Community Charter School receives the majority of its funding through tuition charged to participating school districts for providing educational services to students. The majority of tuition fees are received from Pocono Mountain School District, the jurisdiction in which the School is located. In addition, students from East Stroudsburg Area, Stroudsburg Area, Pleasant Valley, and Wallenpaupack Area also attend the Charter School; hence tuition is also paid by these school districts.

**NOTE 7 – RELATED PARTY TRANSACTIONS**

A member of the Board of Directors is a licensed CPA, and is paid to maintain the School's accounting records. Compensation paid to the Board Member's accounting firm for the fiscal year ended June 30, 2012, was \$6,374.

Evergreen Community School Foundation ("Foundation") is a related party to Evergreen Community Charter School. The Foundation operated the School prior to when it obtained Charter School status from the Pennsylvania Department of Education. During the fiscal year, the Foundation made monetary contributions to the School to cover certain expenses. The School leases the facility from the Foundation for \$15,000 per month. Lease expense paid to the Foundation for the 2011-2012 school year totaled \$180,000.

**NOTE 8 – OPERATING LEASE**

The School has an operating lease with the Foundation for use of the facility for the four-year period ending June 30, 2016. Lease expense paid to the Foundation for the 2011-2012 school year totaled \$180,000, consisting of \$15,000 per month, for 12 months. Future proposed minimum lease payments consist of the following:

Fiscal year ending June 30,	Amount
2013	\$180,000
2014	\$180,000
2015	\$180,000
2016	\$180,000

**NOTE 9 – RISK MANAGEMENT**

The School is exposed to various risks of loss related to theft of, damages to, and destruction of assets, errors or omissions, and natural disasters. The School has purchased various insurance policies to safeguard its assets from risk of loss.

**EVERGREEN COMMUNITY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2012**

**NOTE 10 – GRANTS**

During the year ended June 30, 2008, the Charter School received the proceeds on an Implementation Grant by the Pennsylvania Department of Education in the amount of \$299,696. The funds are to be used for building improvements and equipment upgrades in order to provide a better education to the Charter School's students. The portion of the grant that was not spent at year end is reported as deferred grant revenue.

The Charter School received a second Implementation Grant during July 2008 of approximately \$293,000. The funds are to be used primarily for building improvements. The portion of the grant that was not spent at year end is reported as deferred grant revenue. Remaining funds will be used towards kitchen/classroom and technology upgrades for the Charter School.

**NOTE 11 – LINE OF CREDIT**

In January 2010, Evergreen Community Charter School obtained a \$280,000 revolving line of credit from Pennstar Bank and Trust to help finance its operations when state budget lags in payments. This line is collateralized by all of Evergreen Community Charter School's accounts receivable, and interest is payable monthly on outstanding balances at an interest rate of 4.25% (1.0% variable over the "Wall Street Journal" Prime Rate of 3.25%) at June 30, 2012. No borrowings occurred during the fiscal year ended June 30, 2012. The line of credit was renewed with no changes to terms and conditions, and will expire on January 31, 2014.

**NOTE 12 – SUBSEQUENT EVENTS**

In preparing these financial statements, management of Evergreen Community Charter School has evaluated events and transactions subsequent to June 30, 2012 through September 19, 2012, the date these financial statements were available to be issued. Based on the definitions and requirements of Subsequent Events Topics of the FASB Accounting Standards Codification, management of Evergreen Community Charter School is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**

**EVERGREEN COMMUNITY CHARTER SCHOOL  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET TO ACTUAL (GAAP BASIS) - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Local sources	\$ 1,103,100	\$ 1,103,100	\$ 1,248,028	\$ 144,928
State sources	86,200	86,200	68,803	(17,397)
Total Revenues	<u>1,189,300</u>	<u>1,189,300</u>	<u>1,316,831</u>	<u>127,531</u>
Expenditures				
Instruction:				
Regular programs	633,000	633,000	597,241	35,759
Special programs	88,700	88,700	81,825	6,875
Total Instruction	<u>721,700</u>	<u>721,700</u>	<u>679,066</u>	<u>42,634</u>
Support Services:				
Administration	156,300	156,300	182,599	(26,299)
Operation and maintenance	253,700	253,700	246,112	7,588
Total Support Services	<u>410,000</u>	<u>410,000</u>	<u>428,711</u>	<u>(18,711)</u>
Noninstructional Services:				
Student activities	50,600	50,600	40,322	10,278
Food services	7,000	7,000	4,828	2,172
Total Noninstructional Services	<u>57,600</u>	<u>57,600</u>	<u>45,150</u>	<u>12,450</u>
Capital outlay	-	-	37,935	(37,935)
Total Expenditures	<u>1,189,300</u>	<u>1,189,300</u>	<u>1,190,862</u>	<u>(1,562)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	125,969	<u>\$ 125,969</u>
Fund Balance at beginning of year			<u>124,623</u>	
Fund Balance at end of year			<u>\$ 250,592</u>	

The accompanying notes are an integral part of these financial statements.

**EVERGREEN COMMUNITY CHARTER SCHOOL  
REPORT DISTRIBUTION LIST  
JUNE 30, 2012**

Evergreen Community Charter School  
PO Box 523  
Mountainhome, PA 18342 ..... 12



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF EDUCATION  
333 MARKET STREET  
HARRISBURG, PA 17126-0333  
www.pde.state.pa.us

Bureau of Special Education  
717-783-6913

FAX: 717-783-6139

April 19, 2010

Ms. Jill Shoemith  
CEO  
Evergreen Community CS  
P. O. Box 523  
Mountainhome, Pa 18342

Dear Ms. Shoemith:

Enclosed is the Report of Findings presenting results of the cyclical monitoring which was conducted by the Bureau of Special Education (BSE) in the Evergreen Community CS the week of March 9, 2010.

The Executive Summary is arranged in two parts and includes an Appendix. PART I presents the Summary of Findings including an explanation of the review process and general findings. PART II describes the corrective action process. A description identifying findings of noncompliance, corrective action required, improvement planning needed, and results of interviews of staff and parents can be found in the Appendix. Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.610. The charter school must complete corrective action within the calendar days as outlined in the Charter School Corrective Action Verification/School District Compliance and Improvement Plan developed with the Single Point of Contact (SPOC). Follow-up onsite reviews verifying the charter school's completion of corrective action will be conducted by the BSE. The SPOC will contact the charter school to schedule the initial visit within 60 days of issuance of the monitoring report.

34 CFR 300.600 mandates the BSE to carry out monitoring activities and implementation of any necessary corrective action. Legal compliance is the basis on which high quality programs are built. It is policy of the Department of Education to promote and ensure compliance with special education statutes and regulations through an array of activities such as a coordinated program of plan review, compliance monitoring, technical assistance, and funding decisions. However, if the Department does not succeed in obtaining prompt compliance through activities such as monitoring, then more rigorous steps can be taken to make sure compliance is resolved. These include:

- Notification to the entity granting the charter of the failure of the charter school to comply with federal regulations.
- Deferment of the disbursement of state or federal funds pending resolution of the issue
- Reduction of the amount of funds (for example, by the amount of money it takes to provide an appropriate education to a particular child or children) if a district is unwilling to provide appropriate services

None of these steps are desirable and none should be necessary if each school district is familiar with and attentive to the rules governing special education.

If you have any questions about this report, contact Juanita Kirton, the Chairperson of the compliance monitoring team.

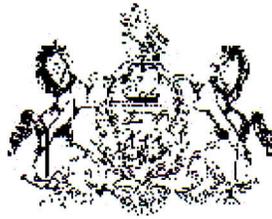
Please convey my thanks to all staff who participated in the review. Their time and assistance is appreciated.

Sincerely,

John J. Tommasini  
Director

Attachments: Executive Summary  
Appendix: Detailed Report of Findings, Including Corrective Actions Required

CC: Chairperson  
Jill Deitrich  
SD Monitoring File



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

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

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

Prior to the Bureau of Special Education (BSE) monitoring the week of March 9, 2010, the Evergreen 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. These techniques 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 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

#### **Commendations**

In addition to reporting the status of compliance, the BSE wishes to recognize the Evergreen Community CS for the following:

- The Charter School is commended for the high level of communication and involvement with families and the surrounding community. Parents report that teachers and administrators are always available via phone, internet, school or home visits.

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

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

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

The chairperson 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 charter school file reviews.

<b>FSA</b>	<b>In Compliance</b>	<b>Out of Compliance</b>
Assistive Technology and Services; Hearing Aids	0	2
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	0	1
Public School Enrollment	1	0
Surrogate Parents (Students Requiring)	1	0
Personnel Training	0	1
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	1
Suspensions (Rates)	0	1
Least Restrictive Environment (LRE) (SPP)	0	1
Participation in PSSA and PASA (SPP)	0	1
Participation in Charter-Wide Assessment	0	1
Public School Enrollment	0	1
Disproportionate Representation due to Identification, Educational Environment, Suspension or Expulsion	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 Evergreen Community 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	38	6	52
Evaluation/Reevaluation: Process and Content	93	6	369
Individualized Education Program: Process and Content	247	77	156
Procedural Safeguards: Process and Content	60	0	12
<b>TOTALS</b>	<b>438</b>	<b>89</b>	<b>589</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.

	# Yes Responses	# No Responses	# of Other Responses
Program Implementation: General Ed Teacher Interviews	118	21	11
Program Implementation: Special Ed Teacher Interviews	150	0	30
Program Implementation: Parent Interviews	93	7	81
<b>TOTALS</b>	<b>361</b>	<b>28</b>	<b>122</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.

	# Yes Responses	# No Responses	# of Other Responses
Classroom Observations	29	0	13

## 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.

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 Single Point of Contact (SPOC) will generally select students at random and not focus solely on those students in the original sample. However in specific circumstances, e.g. students of secondary transition age, follow up of students in the original sample is required. Consequently, the charter school should approach corrective action on a systemic basis. If there has been a finding of noncompliance regarding the appropriateness or implementation of an individual student's program, 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, individual corrective action.

The SPOC will schedule an onsite 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 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.



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF EDUCATION  
333 MARKET STREET  
HARRISBURG, PA 17126-0333  
www.education.state.pa.us

Bureau of Special Education  
717-783-6913

FAX: 717-783-6139

November 2, 2010

Ms. Jill Shoesmith  
CEO  
Evergreen Community CS  
P. O. Box 523  
Mountainhome, Pa 18342

Dear Ms. Shoesmith:

I have been informed that the areas of noncompliance cited as a result of the special education compliance monitoring visit conducted on March 9, 2010 have been corrected as of November 2, 2010 by the charter school. It is with pleasure that I commend you and your staff for efforts made in achieving resolution of the noncompliance areas.

Please note, if you have improvement plans that were developed as a component of the corrective action plan, they will remain open and you are required to implement the improvement plans until the specific corrective action for those items has been completed as approved by your adviser.

As you know, compliance monitoring is required by Federal regulations to determine a local education agency's compliance with Federal and State requirements for students identified as eligible for special education. Your response to the monitoring visit and subsequent corrective action assures the continuation of improved special education services to Pennsylvania students.

The Department of Education appreciates your cooperation and the Bureau of Special Education remains available to you should you desire further assistance in the future.

Sincerely,

A handwritten signature in black ink, appearing to read "John J. Tommasini".

John J. Tommasini  
Director

**Evergreen Community Charter School**  
**P.O. Box 523**  
**Mountainhome, PA 18342**

**Board of Trustees Policy**

**Common Trusts Policy**

1. Purpose

The Board of Trustees (the "Board") of the Evergreen Community Charter School ("Charter School") recognizes the need to establish a mechanism for the acceptance and use of gifts, bequests or grants made to Charter School.

2. Delegation of Authority

- 2.1 The Board accepts with gratitude bequests for the advancement of education or for the general welfare of its students and staff.
- 2.2 All bequests shall be accepted by a resolution of the Board setting forth the identity of the grantor (unless the grantor requests anonymity), the stipulated use of the bequest, the time period over which the bequest is to be expended and limitations, if any, which apply to the use of funds.
- 2.3 The Chief Executive Officer ("CEO") shall see to the investment of all trust funds received with the term of the investment consistent with the period of the intended use of the funds and the purpose of Charter School.
- 2.4 The CEO in consultation with key staff, shall determine the most appropriate use of trust funds consistent with the intent of the grantor and the purpose of Charter School. Recommended uses shall be submitted by resolution for approval of the Board.

3. Guidelines

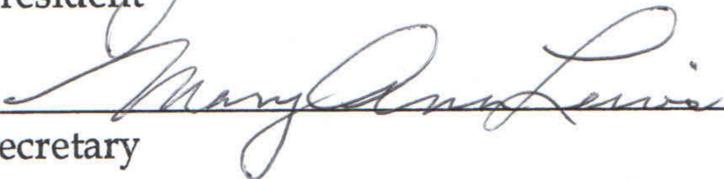
- 3.1 No bequest or grant of funds shall be accepted if conditions associated with the grant would be antithetical to the mission of Charter School.
-

- 3.2 No bequest or grant of funds shall be accepted for any purpose inconsistent with the ideals of a free and democratic society.

**TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.**

ADOPTED this day 25<sup>th</sup> of July, 2013

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Secretary

**Evergreen Community Charter School  
P.O. Box 523  
Mountainhome, PA 18342**

**Board of Trustees Policy**

**Credit Card/Debit Card Policy**

**Purpose:**

The Board of Trustees of Evergreen Community Charter School ("Charter School") recognizes the value of an efficient method of payment and recordkeeping for certain expenses. The Board, therefore, authorizes the use of credit cards and debit cards (referred to collectively as "Credit Cards"). The authorization, handling and use of credit cards have been established to provide a convenient and efficient means to purchase goods and services from vendors.

Although the cards are issued in the Charter School's employee's name, they are considered School property and should be used with good judgment.

**Authority:**

Credit cards shall not be used in order to circumvent the general purchasing procedures established by Pennsylvania State law and Board policy. The Board affirms that credit cards shall only be used in connection with Board-approved or school-related activities and that only those types of expenses that are for the benefit of Charter School and serve a valid and proper purpose shall be paid for by credit card.

Under no circumstances shall credit cards be used for personal purchases. The credit card is for business related purchases only and personal charges are not to be made to the card. Purchases are limited to meals, refreshments, travel, small supplies and other Charter School -related items.

The cardholder is the only person entitled to use the card and is responsible for all charges made against the card. Improper use of the card can be considered a misappropriation of Charter School funds. Inappropriate or illegal use of the credit card may result in a loss of credit card privileges, disciplinary action, up to and including termination, personal responsibility for any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase, and/or possible referral to law enforcement authorities for prosecution.

**Responsibilities:**

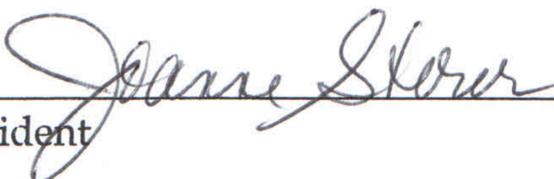
All charges are billed directly to and paid directly by Charter School. Therefore, any personal charges on the credit card could be considered misappropriation of Charter School funds since the cardholder cannot pay the bank directly.

Credit cardholders are expected to comply with internal control procedures in order to protect Charter School assets. This includes keeping receipts, coding transaction to the appropriate general ledger code, reviewing the transaction for propriety, reconciling monthly statements and following proper card security measures. Cardholders are responsible for reconciling their monthly statement and resolving any discrepancies by contacting the supplier first and then the bank.

The Chief Executive Officer ("CEO") shall annually submit for Board approval the position titles authorized to use Charter School credit card(s) in conducting school business.

**TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.**

ADOPTED this day 25<sup>th</sup> of July, 2013

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Secretary

Evergreen Community Charter School  
P.O. Box 523  
Mountainhome, PA 18342

Board of Trustees Policy

Budget Preparation Policy

1. Purpose

- 1.1 The Board of Trustees (the "Board") of Evergreen Community Charter School ("Charter School") considers the preparation of an annual budget to be one of its most important responsibilities because the budget is the financial reflection of the education plan for Charter School. The budget shall be designed to carry out that plan in a thorough and efficient manner and to maintain the facilities and honor the obligations of Charter School.

2. Authority

- 2.1 The budget should be studied by each member of the Board during its preparation but, once adopted, it deserves the support of all members of the Board regardless of their position when adoption was voted.

**TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.**

ADOPTED this day 25<sup>th</sup> of July, 2013

  
\_\_\_\_\_  
President

  
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Secretary

Evergreen Community Charter School  
P.O. Box 523  
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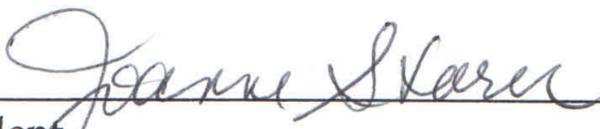
Board of Trustees Policy

Budget Amendment Policy

1. Purpose
  - 1.1 It is the policy of the Board of Trustees of Evergreen Community Charter School that the annual budget may be amended periodically throughout the school year as circumstances, funding levels and needs change.
2. Delegation of Authority
  - 2.1 The Board of Trustees shall have the power to amend the budget to authorize the transfer of any unencumbered balance or portion thereof from one appropriation to another.
  - 2.2 The Chief Executive Officer or her designee shall present a resolution with a detailed listing of proposed budget adjustments by fund, function and class for approval. The resolution shall specify the source of funds for each amendment.

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH THE SCHOOL'S CHARTER OR APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.

ADOPTED this day 25<sup>th</sup> of July, 2013

  
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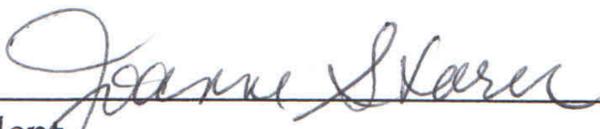
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ADOPTED this day 25<sup>th</sup> of July, 2013

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Secretary

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

Name of School Evergreen Community Charter School

Address of School Po Box 523 (905 E Grace Ave, Cresco) Mountainhome. PA 18342

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	775,149
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	67,279
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	
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	
	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	
	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	
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	
	2360	Office of the Superintendent (Executive Director) Services	
	2370	Community Relations Services	
	2380	Office of the Principal Services	125,651
	2390	Other Administration Services	40,439
2400		SUPPORT SERVICES - PUPIL HEALTH	
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	
	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	227,434
	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		SUPPORT SERVICES - CENTRAL	
	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		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
<b>3000</b>		<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100		FOOD SERVICES	3,286
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	22,220
	3250	School Sponsored Athletics	
3300		COMMUNITY SERVICES	
	3310	Community Recreation	
	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
3400		SCHOLARSHIPS AND AWARDS	
<b>4000</b>		<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	
<b>5000</b>	<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>		1,261,458

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

(75,239)