



Board of Trustees

January 21, 2025

7:00PM

Agenda

1. Review of Agenda
2. Review of Minutes
 - 12/17/24 Minutes (motion)
3. Public Input
4. CEO Office
 - CEO Report
 - Schoolwide Title I Comprehensive Plan 2025-2028 (motion)
 - Engagement Agreement (motion)
 - NAI Summit
 - Letter of Agreement (motion)
 - Turning Point of the Lehigh Valley
 - Targeted Support and Improvement Designation
 - U.S. News & World Report 2025
5. Principals' Reports
 - Elementary School
 - Secondary School
6. Human Resources
 - HR Report
 - Hires/Appointments (motion)
 - Resignations/Terminations (motion)
7. Business Office
 - January Business Report
 - December Financial Reports
 - December Payment List (motion)
 - 2023/24 Independent Auditor's Report & Financial Statements (motion)
 - Assigned Funds
 - Capital Expenses & Project Funds (motion)
 - Contracts & Agreements
 - 2024/25 IDEA Use of Funds Agreement (motion)
8. Public Input
9. New Business
10. Adjourn (motion)

**Roberto Clemente Charter School
Board of Trustees Meeting Minutes
December 17, 2024**

Board Attendees: Dr. Lynn Columba, John Bassler, Dr. Kathy Dolgos, Agustín García, Raymond Lahoud, Esq., Alex Rolón, Dr. Jill Sperandio

RCCS Staff: Charles Boger, Joshua Burak, Arkadiusz Kadzielawski, Taren Kobyra, Alyssa Mace, Michael Rodríguez, Cory Snyder, Brendon Zapata

Public: Flavia Scott, (husband)

EXECUTIVE SESSION:

The Board entered Executive Session at 6:30 PM to discuss personnel and legal issues. The Board left the Executive Session at 7:02 PM.

Dr. Columba called the meeting to order at 7:07 PM.

MINUTES:

The minutes of the November 2024 Board of Trustees meeting were reviewed. A motion to approve the November minutes was made by Mr. García and seconded by Dr. Sperandio. The motion carried unanimously.

PUBLIC COMMENT I:

No public input.

CEO's REPORT:

Mrs. Mace presented the CEO's Report.

A motion to approve the Evaluation and Reevaluation Policy was made by Mr. Lahoud and seconded by Mr. Bassler. The motion carried unanimously.

A motion to approve the Transition from Early Intervention Programs to Charter School Kindergarten or First Grade Program Policy was made by Mr. Lahoud and seconded by Dr. Sperandio. The motion carried unanimously.

A motion to approve the Professional Development Plan (ACT 48) 2025–2028 was made by Dr. Sperandio and seconded by Mr. Bassler. The motion carried unanimously.

The Schoolwide Title I Comprehensive Plan 2025–2028 was presented for its first reading. Formal action will be taken at the January BoT meeting.

PRINCIPALS' REPORTS:

Ms. Kobyra and Mr. Snyder presented their respective secondary and elementary school reports.

HUMAN RESOURCES REPORT:

Mr. Rodríguez presented the Human Resources Report.

A motion to approve the new hire as presented in the HR Report was made by Mr. García and seconded by Mr. Bassler. The motion carried unanimously.

A motion to approve the Jury Duty/Court Appearance Policy was made by Mr. García and seconded by Mr. Lahoud. The motion carried unanimously.

The Identification Badge and Key Policy was presented for its first reading. Formal action will be taken at the January BoT meetings.

BUSINESS & FINANCIAL REPORTS:

The Business Report for the month of December, the November Financial Report, and the November Payment List were presented for discussion by Mr. Boger.

A motion to approve the November 2024 Payment List was made by Mr. García and seconded by Dr. Sperandio. The motion carried unanimously.

The 2023/2024 Annual Financial Report (PDE-2057) was presented to the Board as an informational item.

PUBLIC COMMENT II:

No public input.

NEW BUSINESS:

No new business.

There being no further business, Mr. Lahoud moved to adjourn the meeting, and it was seconded by Mr. Rolón. The motion carried unanimously. The RCCS Board meeting was adjourned at 7:43 PM.

The next Board of Trustees meeting is scheduled for January 21, 2025, at 7:00 PM, in the RCCS Administration Building.

Dr. Lynn Columba, President

Date

Mr. Alexander Rolón, Secretary

Date



CEO Report
Tuesday, January 21, 2025
Mrs. Alyssa Mace

1. Student Enrollment
 - 625 students as of Friday, January 17, 2025.
2. Schoolwide Title I Comprehensive Plan 2025-2028 (motion)
 - Triennial plan outlining strengths, challenges, and action plans.
3. Engagement Agreement (motion)
 - NAI Summit
 - Real estate representation for future facilities master planning.
4. Letter of Agreement (motion)
 - Turning Point of the Lehigh Valley
 - The organization will provide educational presentations focused on healthy relationships to middle and high school students at no cost.
5. Targeted Support and Improvement (TSI) Designation
 - TSI is a locally managed, annual cycle of school improvement.
 - Based on 2023-2024 performance data, RCCS has received a TSI designation for the following student groups and indicators:
 - Economically Disadvantaged:
 1. Achievement: Math and ELA Combined
 2. Growth: Math and ELA Combined
 3. English Language Proficiency
 - Hispanic:
 1. Achievement: Math and ELA Combined
 2. Growth: Math and ELA Combined
 3. English Language Proficiency



6. U.S. News and World Report 2025

- The elementary school has been identified as a U.S. News and World Report Best Public and Best Charter Elementary School for 2025.



7. Charter Renewal

- RCCS hosted representatives from the Allentown School District (ASD) on Wednesday, January 15, 2025, and Thursday, January 16, 2025. The team from ASD visited classrooms at both campuses and conferenced with administrative staff.

8. Education Committee

- Monday, January 13, 2025
- Topics discussed:
 - Targeted Support and Improvement Designation
 - U.S. News & World Report 2025

Roberto Clemente CS

Schoolwide Title 1 Comprehensive Plan | 2025 - 2028

Profile and Plan Essentials

LEA Type		AUN
Roberto Clemente Charter School		121393330
Address 1		
131 W. Hamilton Street		
Address 2		
City	State	Zip Code
Allentown	PA	18101
Chief School Administrator		Chief School Administrator Email
Alyssa Mace		anewman@myrccs.com
Single Point of Contact Name		
Alyssa Mace		
Single Point of Contact Email		
anewman@myrccs.com		
Single Point of Contact Phone Number		Single Point of Contact Extension
610-439-5181		554
Principal Name		
Cory Snyder		
Principal Email		
csnyder@myrccs.com		
Principal Phone Number		Principal Extension
610-351-4310		357
School Improvement Facilitator Name		School Improvement Facilitator Email

Steering Committee

Name	Position/Role	Building/Group/Organization	Email
Alyssa Mace	Chief School Administrator	Roberto Clemente Charter School	anewman@myrccs.com
Charles Boger	Administrator	Roberto Clemente Charter School	cboger@myrccs.com
Michael Rodriguez	Administrator	Roberto Clemente Charter School	mrodriguez@myrccs.com
Cory Snyder	Principal	Roberto Clemente Charter School	csnyder@myrccs.com
Lara Ashworth	Education Specialist	Roberto Clemente Charter School	lashworth@myrccs.com
Judy Maginnis	Education Specialist	Roberto Clemente Charter School	jmaginnis@myrccs.com
Maoly Martinez	Parent	Roberto Clemente Charter School	mmartinez@myrccs.com
Dr. Lynn Columba	Board Member	Roberto Clemente Charter School	board@myrccs.com
Taren Kobyra	Principal	Roberto Clemente Charter School	tkobyra@myrccs.com
Brendon Zapata	Other	Roberto Clemente Charter School	bzapata@myrccs.com
Brittani Ricketts	Teacher	Roberto Clemente Charter School	bricketts@myrccs.com
Joshua Burak	Other	Roberto Clemente Charter School	jburak@myrccs.com
Gus Garcia	Board Member	Roberto Clemente Charter School	gusgarcia22@gmail.com
Jennifer Michaylira	Teacher	Roberto Clemente Charter School	jmichaylira@myrccs.com
Amanda Watson	Teacher	Roberto Clemente Charter School	aleamon@myrccs.com
Tamara Himmelberger	Community Member	Success for All Foundation	thimmelberger@successforall.org
Anais Martinez	Student	Roberto Clemente Charter School	anewman@myrccs.com
Zyair Lantigua	Student	Roberto Clemente Charter School	anewman@myrccs.com

LEA Profile

Located in center city Allentown, PA, Roberto Clemente Charter School (RCCS) serves approximately 627 students in grades kindergarten through 12 (K-12). It successfully completed its 24th year educating students who reside in the city of Allentown and the greater Lehigh Valley. The charter school is governed by a Board of Trustees composed of nine board members. RCCS operates three campuses and employs over 100 teachers and staff. An elementary campus educating students in grades K-5, a middle and high school campus educating students in grades 6-12, and an administration building which houses the central offices. RCCS was founded on an early college and career model intended to bring awareness and opportunity to an underserved Hispanic population. In 2014, RCCS expanded to the elementary grades. Students in grades K-5 receive explicit Spanish instruction as part of their daily schedule to promote bilingualism and biliteracy.

RCCS serves many at-risk students who display several barriers to learning. 99% of RCCS students are considered economically disadvantaged, 35% are English Learners and 12% are eligible for special education services. In many cases, parents of RCCS students speak Spanish as their first language and request guidance and resources to best support their children academically, socially, and emotionally.

RCCS offers a number of extended learning opportunities including after school and summer school programs. These programs provide students with organized and well supervised learning opportunities in the areas of reading, writing, math, science, the arts, athletics, and technology. The after school program specifically supports student learning (by assisting them to meet state standards in core academic subjects) and development (by providing artistic enrichment, character education and service learning). Community partnerships strengthen school, parent, and community networks to help students and families succeed.

RCCS is rooted in several founding pillars including a commitment to a small learning environment, effective instruction, character development, extended learning activities to accelerate achievement, and a holistic approach to teaching and learning. All these components have helped to close academic gaps. RCCS understands that the challenge of today's educational environment is not only to establish a small-scale, nurturing environment with rigorous academic standards, but

to also support continued achievement and post-graduation success. RCCS inspires and educates students to maximize their success and many students attend a post-secondary institution of higher learning.

With a waiting list of approximately 200 students, RCCS continues to refine its educational program. This includes the acknowledgment and remediation of learning loss, the integration of technology and virtual learning, and the changing workforce that students will be entering.

Mission and Vision

Mission

Roberto Clemente Charter School is a small learning community that inspires and educates students to maximize their success. We provide students with a rigorous academic foundation using a holistic approach. We challenge students to excel and to acquire the knowledge and skills that they will need to be successful in college, secondary level studies, and as life-long learners.

Vision

Future State/What We Envision: We aspire to be an early college model school. We have a school community in which students, teachers, administrators, parents, and community members are all learners and share common values, ideas, and commitment. Our school community embraces a multicultural perspective and a collaborative approach to maximize our students' success. We have a professional community that uses reflective dialogue, develops relationships among teachers by being mentors and advisors, promotes professional collaboration, shares norms and values, has a collective focus on student learning, and integrates technology across subject areas. Our curriculum and instruction aims to provide small classroom sizes, individualized instruction, academic rigor with an emphasis in standards-based learning, an emphasis on reading and writing across content areas, and proper assessments to verify progress. We engage in lively discussions and critical thinking as we actively problem-solve. We take interest in character development and increasing social skills through project-based learning and early college opportunities. We strive to support students who are responsible, abide by rules and expectations, and treat adults, other students, school property, and others with respect. We expect students to participate in class, and to complete and turn in their classwork and homework. We envision students who are motivated, engaged in meaningful activities, able to work independently and in groups, and are engaged in the social and political world. We strive for parents to work cooperatively with the school to support the school's rules, policies, and expectations while providing the time and support at home for their child's academic work. Parents are encouraged to promptly inform their child's teachers and school of any pertinent medical, family, home, and/or learning problems. Parents need to ensure that their child attends school daily, on time, in uniform, and ready to learn. Our school provides a welcoming, caring, and exciting atmosphere that uses collaboration and multiculturalism to promote school pride. Our school climate is safe and supportive while setting high expectations for all.

Educational Values

Students

Students are expected to be responsible, abide by rules and expectations, and treat adults, students, school property, and others with respect. We expect students to participate in class, and to complete and turn in their classwork and homework. We envision students who are motivated, engaged in meaningful activities, able to work independently and in groups, and engage in the social and political worlds.

Staff

Staff are encouraged to use reflective dialogue, develop relationships among teachers by being mentors and advisors, promote professional collaboration, share norms, and values, have a collective focus on student learning, and integrate technology across subject areas.

Administration

Administration is expected to create a climate that is welcoming, safe, and supportive for everyone. They are also responsible for facilitating collaboration and professional learning with the staff. In addition, they are tasked with promoting high expectations for all students.

Parents

Parents are expected to work cooperatively with the school, support the school's rules, policies, and expectations, and provide time and support at home for their child's academic work. Parents should promptly inform the teachers and the school of any pertinent information regarding their child. They must ensure that their child attends school daily, on time, in uniform, and ready to learn.

Community

The community is expected to promote the idea that we are all learners, share common values, ideas, and commitments, and embrace a multicultural perspective and a collaborative approach to maximize student success.

Other (Optional)

Omit selected.

Future Ready PA Index

Select the grade levels served by your school. Select all that apply.

True K	True 1	True 2	True 3	True 4	True 5	True 6
True 7	True 8	True 9	True 10	True 11	True 12	

Review of the School(s) Level Performance

Strengths

Indicator	Comments/Notable Observations
Regular Attendance	The percentage of regular attendance exceeds the statewide average.
High School Graduation Rate	The four-year and five-year cohort rates exceed the statewide average.
Career Standards Benchmark	The RCCS all student group, including Hispanic, economically disadvantaged, and English Learner subgroups, surpass the statewide average.

Challenges

Indicator	Comments/Notable Observations
Meeting Annual Academic Growth Expectations	The RCCS all student group did not meet the standard demonstrating growth in in English Language Arts/Literature, Mathematics/Algebra, and Science/Biology.
English Language Growth and Attainment	The percentage of English language growth and attainment did not meet the statewide average.

Review of Grade Level(s) and Individual Student Group(s)

Strengths

Indicator Regular Attendance ESSA Student Subgroups African-American/Black, Hispanic, Economically Disadvantaged, English Learners	Comments/Notable Observations
Indicator High School Graduation Rate	Comments/Notable Observations

ESSA Student Subgroups Hispanic, Economically Disadvantaged	
Indicator Career Standards Benchmark ESSA Student Subgroups Hispanic, Economically Disadvantaged, English Learners	Comments/Notable Observations

Challenges

Indicator Meeting Annual Academic Growth Expectations ESSA Student Subgroups Hispanic, Economically Disadvantaged	Comments/Notable Observations
Indicator English Language Growth and Attainment ESSA Student Subgroups Hispanic, Economically Disadvantaged, English Learners	Comments/Notable Observations

Summary

Strengths

Review the strengths listed above and copy and paste 2-5 strengths which have had the most impact in improving your most pressing challenges.

Regular Attendance
High School Graduation Rate
Career Standards Benchmark

Challenges

Review the challenges listed above and copy and paste 2-5 challenges if improved would have the most impact in achieving your Future Ready PA index targets.

Meeting Annual Academic Growth Expectations
English Language Growth and Attainment

Local Assessment

English Language Arts

Data	Comments/Notable Observations
STAR360 Reading	Students continue to perform below the statewide proficiency target in English Language Arts/Literature.

English Language Arts Summary

Strengths

Targeted professional development and instructional coaching
Updated curriculum materials
Common benchmarking tool K-12

Challenges

English Language Arts/Literature proficiency has decreased since the return to in-person learning from the COVID-19 pandemic.
The percentage of English learners has increased by almost 10% in the past four school years.

Mathematics

Data	Comments/Notable Observations
STAR360 Mathematics	Students continue to perform below the statewide proficiency target in Mathematics/Algebra.

Mathematics Summary

Strengths

Designed and implemented summer enrichment courses in mathematics.
Updated curriculum materials
Designed and implemented peer tutoring at middle and high school levels.
Common benchmarking tool K-12

Challenges

Mathematics/Algebra proficiency has decreased since the return to in-person learning from the COVID-19 pandemic.
The percentage of English learners has increased by almost 10% in the past four school years.

Science, Technology, and Engineering Education

Data	Comments/Notable Observations
Pennsylvania State Assessments	28.7% of students scored proficient or advanced.

Science, Technology, and Engineering Education Summary

Strengths

Reestablishing CDT science benchmarking
Implementation of STEAM curriculum at middle and high school levels

Challenges

Curriculum revision to include STEEL standards
Updating curriculum materials
STEEL standards professional development

Related Academics

Career Readiness

Data	Comments/Notable Observations
Career Standards Benchmark	RCCS exceeded the Career Standards Benchmark statewide average.
High School Graduation Rate	RCCS exceeded the Four-Year and the Five-Year Cohort statewide averages.

Career and Technical Education (CTE) Programs

True Career and Technical Education (CTE) Programs Omit

Arts and Humanities

True Arts and Humanities Omit

Environment and Ecology

True Environment and Ecology Omit

Family and Consumer Sciences

True Family and Consumer Sciences Omit

Health, Safety, and Physical Education

True Health, Safety, and Physical Education Omit

Social Studies (Civics and Government, Economics, Geography, History)

True Social Studies (Civics and Government, Economics, Geography, History) Omit

Articulation Agreements

True We do not have any articulation agreements because we do not have high school students, or ALL current agreements have been uploaded to other FRCPP plans.

Summary

Strengths

Review the comments and notable observations listed previously and record 2-5 strengths which have had the most impact in improving your most pressing challenges.

RCCS exceeded the Career Standards Benchmark Statewide 2030 Goal.
RCCS exceeded the Four-Year and Five-Year Cohort 2030 Statewide Goal.

Challenges

Review the comments and notable observations listed previously and record 2-5 Challenges which if improved would have the most impact in achieving your Mission and Vision.

RCCS experienced a small decrease in the percentage of graduates engaging in rigorous courses of study.
RCCS experienced a decrease in the percentage of graduates who participated in dual enrollment.

Equity Considerations

English Learners

False This student group is not a focus in this plan.

Data	Comments/Notable Observations
WIDA	25% of English learners met their interim growth toward English language proficiency which is below the statewide average.

Students with Disabilities

True This student group is not a focus in this plan.

Students Considered Economically Disadvantaged

False This student group is not a focus in this plan.

Data	Comments/Notable Observations
STAR360	Economically disadvantaged students are scoring below the statewide targets for proficiency.

Student Groups by Race/Ethnicity

False This student group is not a focus in this plan.

Student Groups	Comments/Notable Observations
Hispanic	Hispanic students are scoring below the statewide targets for proficiency.

Summary

Strengths

Review the comments and notable observations listed previously and record the 2-5 strengths which have had the most impact in improving your most pressing challenges.

100% of English Learners met the performance standard for the Career Standards Benchmark.
100% of English Learners in the graduating classes of 2024 earned their high school diploma.
100% of economically disadvantaged students in the graduating classes of 2024 earned their high school diploma.

Challenges

Review the comments and notable observations listed previously and record the 2-5 Challenges which if improved would have the most impact in achieving your Mission and Vision.

The percentage of English Language Growth and Attainment did not meet the statewide average.
The percentage of English Learners has increased to 35% of the student population.

Supplemental LEA Plans

Programs and Plans	Comments/Notable Observations
Schoolwide Title 1 School Plan	The 2024-2025 Title I School Plan aims to increase instructional consistency K-12 through the use of federal resources.
Language Instruction Educational Program (LIEP)	The LIEP facilitates the growth and attainment of English proficiency for student's whose first language is not English.
Special Education Program	RCCS is working to better align K-12 special education programming to ensure students are being provided appropriate services and supports.

Strengths

Review the comments and notable observations listed and record those which have had the most impact in improving your most pressing challenges.

Communication across the K-12 continuum is improving allowing for stronger instructional alignment.
Parents are provided with community resources to support their children academically, socially, and emotionally.
Schedules are being built to allow for co-planning and collaboration between instructional staff.

Challenges

Review the comments and notable observations listed previously and record the 2-5 challenges which if improved would have the most impact in achieving your Mission and Vision.

As the English Learner and special education student subgroups continue to grow, there are instructional impacts that require targeted professional development.
Creating defined expectations for teacher co-planning and collaboration will increase instructional effectiveness and collective teacher efficacy.

Conditions for Leadership, Teaching, and Learning

Focus on Continuous improvement of Instruction

Align curricular materials and lesson plans to the PA Standards	Exemplary
Use systematic, collaborative planning processes to ensure instruction is coordinated, aligned, and evidence-based	Operational
Use a variety of assessments (including diagnostic, formative, and summative) to monitor student learning and adjust programs and instructional practices	Operational
Identify and address individual student learning needs	Operational
Provide frequent, timely, and systematic feedback and support on instructional practices	Operational

Empower Leadership

Foster a culture of high expectations for success for all students, educators, families, and community members	Operational
Collectively shape the vision for continuous improvement of teaching and learning	Operational
Build leadership capacity and empower staff in the development and successful implementation of initiatives that better serve students, staff, and the school	Operational
Organize programmatic, human, and fiscal capital resources aligned with the school improvement plan and needs of the school community	Operational
Continuously monitor implementation of the school improvement plan and adjust as needed	Exemplary

Provide Student-Centered Support Systems

Promote and sustain a positive school environment where all members feel welcomed, supported, and safe in school: socially, emotionally, intellectually and physically	Operational
Implement an evidence-based system of schoolwide positive behavior interventions and supports	Exemplary
Implement a multi-tiered system of supports for academics and behavior	Operational
Implement evidence-based strategies to engage families to support learning	Operational
Partner with local businesses, community organizations, and other agencies to meet the needs of the school	Operational

Foster Quality Professional Learning

Identify professional learning needs through analysis of a variety of data	Operational
Use multiple professional learning designs to support the learning needs of staff	Operational
Monitor and evaluate the impact of professional learning on staff practices and student learning	Operational

Summary

Strengths

Which Essential Practices are currently Operational or Exemplary and could be leveraged in your efforts to improve upon your most pressing challenges?

Build leadership capacity and empower staff in the development and successful implementation of initiatives that better serve students, staff, and the school
Use a variety of assessments (including diagnostic, formative, and summative) to monitor student learning and adjust programs and instructional practices
Continuously monitor implementation of the school improvement plan and adjust as needed

Challenges

Thinking about all the most pressing challenges identified in the previous sections, which of the Essential Practices that are currently Not Yet Evident or Emerging, if improved, would greatly impact your progress in achieving your mission, vision and Future Ready PA Index interim targets in State Assessment Measures, On-Track Measures, or College and Career Measures?

Provide frequent, timely, and systematic feedback and support on instructional practices
Identify and address individual student learning needs
Use multiple professional development designs to support the learning needs of staff
Organize programmatic, human, and fiscal capital resources aligned with the school improvement plan and needs of the school community

Summary of Strengths and Challenges from the Needs Assessment

Strengths

Examine the Summary of Strengths. Identify the strengths that are most positively contributing to achievement of your mission and vision. Check the box to the right of these identified strength(s).

Strength	Check for Consideration in Plan
Career Standards Benchmark	True
High School Graduation Rate	True
Targeted professional development and instructional coaching	False
Updated curriculum materials	False
RCCS exceeded the Career Standards Benchmark Statewide 2030 Goal.	False
RCCS exceeded the Four-Year and Five-Year Cohort 2030 Statewide Goal.	False
Common benchmarking tool K-12	False
Designed and implemented summer enrichment courses in mathematics.	False
Reestablishing CDT science benchmarking	False
Updated curriculum materials	False
Designed and implemented peer tutoring at middle and high school levels.	False
Regular Attendance	True
Build leadership capacity and empower staff in the development and successful implementation of initiatives that better serve students, staff, and the school	True
100% of English Learners met the performance standard for the Career Standards Benchmark.	False
Communication across the K-12 continuum is improving allowing for stronger instructional alignment.	False
Parents are provided with community resources to support their children academically, socially, and emotionally.	False
100% of English Learners in the graduating classes of 2024 earned their high school diploma.	False
Schedules are being built to allow for co-planning and collaboration between instructional staff.	False
Implementation of STEAM curriculum at middle and high school levels	False
100% of economically disadvantaged students in the graduating classes of 2024 earned their high school diploma.	False
Common benchmarking tool K-12	False
Continuously monitor implementation of the school improvement plan and adjust as needed	False

Use a variety of assessments (including diagnostic, formative, and summative) to monitor student learning and adjust programs and instructional practices	False
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Challenges

Examine the Summary of Challenges. Identify the challenges which are most pressing at this time for your Charter/Cyber Charter School and if improved would have the most pronounced impact in achieving your mission and vision. Check the box to the right of these identified challenge(s).

Strength	Check for Consideration in Plan
English Language Growth and Attainment	False
Meeting Annual Academic Growth Expectations	False
Mathematics/Algebra proficiency has decreased since the return to in-person learning from the COVID-19 pandemic.	False
English Language Arts/Literature proficiency has decreased since the return to in-person learning from the COVID-19 pandemic.	False
Curriculum revision to include STEEL standards	False
RCCS experienced a small decrease in the percentage of graduates engaging in rigorous courses of study.	False
RCCS experienced a decrease in the percentage of graduates who participated in dual enrollment.	False
The percentage of English Language Growth and Attainment did not meet the statewide average.	False
The percentage of English Learners has increased to 35% of the student population.	False
As the English Learner and special education student subgroups continue to grow, there are instructional impacts that require targeted professional development.	True
The percentage of English learners has increased by almost 10% in the past four school years.	False
The percentage of English learners has increased by almost 10% in the past four school years.	False
Creating defined expectations for teacher co-planning and collaboration will increase instructional effectiveness and collective teacher efficacy.	False
Updating curriculum materials	False
Provide frequent, timely, and systematic feedback and support on instructional practices	False
STEEL standards professional development	False
Identify and address individual student learning needs	False
Use multiple professional development designs to support the learning needs of staff	True
Organize programmatic, human, and fiscal capital resources aligned with the school improvement plan and needs of the school community	False

Organize programmatic, human, and fiscal capital resources aligned with the school improvement plan and needs of the school community	False
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Most Notable Observations/Patterns

In the space provided, record any of the comments and notable observations made as your team worked through the needs assessment that stand out as important to the challenge(s) you checked for consideration in your comprehensive plan.

RCCS has experienced success by increasing its regular attendance, four and five-year cohort graduation, and career standards benchmark rates. However, RCCS has also experienced regression in its student achievement and student growth standards. This can be attributed to several factors including but not limited to an increase in English learners and an increase in student and teacher turnover. To overcome this regression, RCCS has diversified its professional development offerings for its teachers and staff to ensure a wide range of platforms and topics. RCCS has grown its library of curriculum resources and materials. Additionally, RCCS is reestablishing its positive behavior support systems to promote desired student behaviors to encourage active engagement and participation.

Analyzing (Strengths and Challenges)

Analyzing Challenges

Analyzing Challenges	Discussion Points	Check for Priority
As the English Learner and special education student subgroups continue to grow, there are instructional impacts that require targeted professional development.	Teachers and staff need regular and routine opportunities to participate in a variety of professional learning activities.	True
Use multiple professional development designs to support the learning needs of staff	Teachers and staff need regular and routine opportunities to participate in a variety of professional learning activities.	True

Analyzing Strengths

Analyzing Strengths	Discussion Points
Career Standards Benchmark	RCCS was founded on the pillar of preparing its students for post-secondary success. Expanding college and career programming can act as a motivator for struggling students.
High School Graduation Rate	RCCS is increasing its offerings of rigorous courses of study and dual enrollment offerings.
Regular Attendance	RCCS students are demonstrating an increased rate of regular attendance.
Build leadership capacity and empower staff in the development and successful implementation of initiatives that better serve students, staff, and the school	School leadership capacity is growing to increase instructional collaboration and effectiveness to support student achievement.

Priority Challenges

Analyzing Priority Challenges	Priority Statements
	In order to increase student achievement, RCCS will refine its instructional programming to promote student engagement and achievement by including the use of progress monitoring, differentiated instruction, individualized accommodations, and targeted professional development.
	To support the professional learning needs of its teachers and staff, RCCS will continue to develop a professional development program that demonstrates a diversified approach including relevant topics and different modes of learning experience.

Goal Setting

Priority: In order to increase student achievement, RCCS will refine its instructional programming to promote student engagement and achievement by including the use of progress monitoring, differentiated instruction, individualized accommodations, and targeted professional development.

Outcome Category			
English Language Growth and Attainment			
Measurable Goal Statement (Smart Goal)			
Over the next three years, RCCS will develop, implement, and refine instructional practices in order to promote English Language Growth and Attainment.			
Measurable Goal Nickname (35 Character Max)			
Refining instructional expectations			
Target Year 1	Target Year 2	Target Year 3	
Teachers and instructional staff will participate in professional development aimed at improving instructional practices for English Learners.	RCCS will standardize the collection and analysis of English Learner data to promote English Proficiency.	Over the next three years, RCCS will develop, implement, and refine instructional practices in order to promote English Language Growth and Attainment.	
Target 1st Quarter	Target 2nd Quarter	Target 3rd Quarter	Target 4th Quarter
English learner data will be shared with instructional staff	English learner data will be discussed during common planning time and PLCs.	English learner data will be discussed during common planning time and PLCs.	RCCS will standardize the collection and analysis of English Learner data to promote English Proficiency.

Priority: To support the professional learning needs of its teachers and staff, RCCS will continue to develop a professional development program that demonstrates a diversified approach including relevant topics and different modes of learning experience.

Outcome Category			
Essential Practices 4: Foster Quality Professional Learning			
Measurable Goal Statement (Smart Goal)			
Over the course of three years, RCCS will offer its instructional staff several opportunities to participate in differentiated professional development.			
Measurable Goal Nickname (35 Character Max)			

Targeted Professional Development			
Target Year 1	Target Year 2	Target Year 3	
RCCS will continue the reestablishment of professional learning communities (PLCS) K-12.	RCCS will identify internal and external opportunities for professional development including in-house presentations, outside presenters, and local, state, and national events and conferences.	Over the course of three years, RCCS will offer its instructional staff several opportunities to participate in differentiated professional development.	
Target 1st Quarter	Target 2nd Quarter	Target 3rd Quarter	Target 4th Quarter
Survey staff about professional development needs and preferences.	Identify potential professional development opportunities and facilitate staff participation.	Identify potential professional development opportunities and facilitate staff participation.	Survey staff about professional development offerings and future needs and preferences.

Action Plan

Measurable Goals

Refining instructional expectations	Targeted Professional Development
-------------------------------------	-----------------------------------

Action Plan For: Content-focused specific professional development

Measurable Goals:
<ul style="list-style-type: none"> Over the next three years, RCCS will develop, implement, and refine instructional practices in order to promote English Language Growth and Attainment.

Action Step		Anticipated Start/Completion Date	
Teachers will be provided with training related to designing coherent instruction that promotes the growth of all students including English learners and students with disabilities.		2025-07-01	2028-06-30
Lead Person/Position	Material/Resources/Supports Needed	PD Step?	Com Step?
CEO & Building Principals	Federal funding will support an instructional coach, reading instructional support teacher, English teacher, and math teacher positions which will promote the use of the defined expectations in the school community benefiting English Learners and students with disabilities. Additionally, federal funding will support professional development on reading and research-based instructional strategies. Federal funding will allow for the identification and implementation of curricular resources and materials to support consistent instruction. Identified staff will attend and participate in state conferences and professional development opportunities that will promote enhanced data practices and aligned schoolwide programs.	Yes	No
Action Step		Anticipated Start/Completion Date	
Teachers will participate in professional learning communities and common planning time to promote professional collaboration, instructional consistency, and data analysis.		2025-07-01	2028-06-30
Lead Person/Position	Material/Resources/Supports Needed	PD Step?	Com Step?

CEO & Building Principals	Federal funding will support an instructional coach, reading instructional support teacher, English teacher, and math teacher positions which will promote the use of the defined expectations in the school community benefiting English Learners and students with disabilities. Additionally, federal funding will support professional development on reading and research-based instructional strategies. Federal funding will allow for the identification and implementation of curricular resources and materials to support consistent instruction. Identified staff will attend and participate in state conferences and professional development opportunities that will promote enhanced data practices and aligned schoolwide programs.	Yes	Yes
---------------------------	--	-----	-----

Anticipated Output	Monitoring/Evaluation (People, Frequency, and Method)
Teachers will implement consistent instructional practices and accommodations that promote the growth of all students including English learners and students with disabilities.	instructional walkthroughs, formal observations, professional development participation and evaluation

Expenditure Tables

School Improvement Set Aside Grant

True School does not receive School Improvement Set Aside Grant.

Schoolwide Title 1 Funding Allocation

False School does not receive Schoolwide Title 1 funding.

eGrant Budget Category (Schoolwide Funding)	Action Plan(s)	Expenditure Description	Amount
Instruction	<ul style="list-style-type: none">Content-focused specific professional development	Instructional Coach- Wages	60840
Instruction	<ul style="list-style-type: none">Content-focused specific professional development	Reading Instructional Support- Wages	54217
Instruction	<ul style="list-style-type: none">Content-focused specific professional development	Mathematics Teacher- Wages	51506
Instruction	<ul style="list-style-type: none">Content-focused specific professional development	Mathematics Teacher- Wages	51506
Instruction	<ul style="list-style-type: none">Content-focused specific professional development	ELA Teacher- Wages	52286

Instruction	<ul style="list-style-type: none"> Content-focused specific professional development 	Instructional Coach- FICA/WC/SUI/Retirement/ HI/LI	36740
Instruction	<ul style="list-style-type: none"> Content-focused specific professional development 	Reading Instructional Support- FICA/WC/SUI/ Retirement/HI/LI	23857
Instruction	<ul style="list-style-type: none"> Content-focused specific professional development 	Mathematics Teacher- FICA/WC/SUI/Retirement/ HI/LI	31121
Instruction	<ul style="list-style-type: none"> Content-focused specific professional development 	Mathematics Teacher- FICA/WC/SUI/Retirement/ HI/LI	31101
Instruction	<ul style="list-style-type: none"> Content-focused specific professional development 	ELA Teacher- FICA/WC/SUI/Retirement/HI/LI	25382
Instruction	<ul style="list-style-type: none"> Content-focused specific professional development 	Math classroom subscriptions.	9100
Instruction	<ul style="list-style-type: none"> Content-focused specific professional development 	Reading materials and ELA subscriptions.	5400
Instruction	<ul style="list-style-type: none"> Content-focused specific professional development 	ESGI- classroom progress monitoring tool.	1260
Other Expenditures	<ul style="list-style-type: none"> Content-focused specific 	SFA Workshops- Research based best practices on	10629

	professional development	instructional strategies and classroom management.	
Other Expenditures	<ul style="list-style-type: none"> Content-focused specific professional development 	SFA Workshops- Research based best practices on data interpretation and classroom leadership.	9400
Other Expenditures	<ul style="list-style-type: none"> Content-focused specific professional development 	PAFPC Conference- Administrator registration	450
Other Expenditures	<ul style="list-style-type: none"> Content-focused specific professional development 	Data Summit Conference (Hershey)- Administrator registration	350
Other Expenditures	<ul style="list-style-type: none"> Content-focused specific professional development 	PAFPC Conference- Mileage/hotel/meals per school travel policies	1000
Other Expenditures	<ul style="list-style-type: none"> Content-focused specific professional development 	Data Summit Conference (Hershey)- Mileage/ hotel/meals per school travel policies	1000
Other Expenditures	<ul style="list-style-type: none"> Content-focused specific professional development 	Homeless Set Aside- school uniforms and physical education attire	1500
Other Expenditures	<ul style="list-style-type: none"> Content-focused specific professional development 	Homeless Set Aside- student supplies for class	500
Total Expenditures			459145

Professional Development

Professional Development Action Steps

Evidence-based Strategy	Action Steps
Content-focused specific professional development	Teachers will be provided with training related to designing coherent instruction that promotes the growth of all students including English learners and students with disabilities.
Content-focused specific professional development	Teachers will participate in professional learning communities and common planning time to promote professional collaboration, instructional consistency, and data analysis.

Professional Learning Communities & Common Planning Time

Action Step		
<ul style="list-style-type: none"> Teachers will be provided with training related to designing coherent instruction that promotes the growth of all students including English learners and students with disabilities. Teachers will participate in professional learning communities and common planning time to promote professional collaboration, instructional consistency, and data analysis. 		
Audience		
K-12 Teachers and administrators		
Topics to be Included		
instructional practices, goal setting, data analysis, asynchronous webinars and training, instructional coaching		
Evidence of Learning		
Instructional walkthroughs, formal observations, goal-setting tools, data analysis, student achievement scores		
Lead Person/Position	Anticipated Start	Anticipated Completion
CEO and building principals	2025-07-01	2028-06-30

Learning Format

Type of Activities	Frequency
Professional Learning Community (PLC)	At least once per month
Observation and Practice Framework Met in this Plan	
<ul style="list-style-type: none"> 4e: Growing and Developing Professionally 4d: Participating in a Professional Community 1b: Demonstrating Knowledge of Students 1e: Designing Coherent Instruction 1a: Demonstrating Knowledge of Content and Pedagogy 1c: Setting Instructional Outcomes 	

<ul style="list-style-type: none"> • 1f: Designing Student Assessments • 1d: Demonstrating Knowledge of Resources
This Step Meets the Requirements of State Required Trainings
Teaching Diverse Learners in Inclusive Settings

Learning Format

Type of Activities	Frequency
Collaborative curriculum development	At least once per month
Observation and Practice Framework Met in this Plan	
<ul style="list-style-type: none"> • 1a: Demonstrating Knowledge of Content and Pedagogy • 4a: Reflecting on Teaching • 1e: Designing Coherent Instruction • 1d: Demonstrating Knowledge of Resources • 1f: Designing Student Assessments • 1b: Demonstrating Knowledge of Students • 1c: Setting Instructional Outcomes • 4d: Participating in a Professional Community 	
This Step Meets the Requirements of State Required Trainings	
Teaching Diverse Learners in Inclusive Settings	

Communications Activities

PLC and Common Planning Time Schedule					
Action Step	Audience	Topics to be Included	Type of Communication	Anticipated Timeline Start Date	Anticipated Timeline Completion Date
	K-12 Teachers and Administrators	meeting dates/times and locations	Building Principals	07/01/2025	06/30/2028
Communications					
Type of Communication			Frequency		
Email			Throughout the school year		
Other			Google calendar events to reflect schedule		

Approvals & Signatures

Uploaded Files

Chief School Administrator	Date
Alyssa Mace	2024-08-30
Building Principal Signature	Date
Cory Snyder	2024-08-30
School Improvement Facilitator Signature	Date



Agreement between _____ and Turning Point of Lehigh Valley, Inc., principally located at 444 E Susquehanna Street, Allentown, PA and (hereinafter "TPLV").

Date(s) of proposed activity: _____

TPLV presenter(s): _____

Partners in agreement are: _____ ("Organization") located
_____ (address) and TPLV

CONTACT INFORMATION

The organization's location and contact information is as follows:

Point of contact:

Address:

City, State, Zip:

Phone:

Email Contact:

EVENT INFORMATION COMPLETED BY TPLV:

The following information represents the scheduling, location and time(s) of the event (s). Our organization acknowledges that schedules change, and modifications may be permitted upon request by Organization. Organization agrees to provide TPLV with as much notice to schedule and program changes as possible.

A. Topics(s):

B. Date(s) of event:

C. Time of Events:

D. Length of presentation or program:

E. Location of presentation or program:

F. Number of Participants expected:

G. Grade Level:

A. TPLV agrees to:

1. Make its 24-hour crisis hotline services available to students. This will be the entry point for all services provided by TPLV to students. This includes:
 - a. Confidential crisis intervention, counseling, information, and referral as requested by students.
2. Provide general guidance and consultation to staff assisting students who have disclosed Teen dating abuse to them but are not ready to seek services from TPLV.
3. Upon request, meet with Central Point of Contact to discuss information about: the general needs of students; trends in services provided; additional services that may be beneficial to students and the effectiveness of, prevention of, and response to Teen dating abuse.
4. Make the Central Point of Contact aware of virtual and in-person training opportunities for school personnel and students to attend throughout the year.
5. Assist with the development and implementation of educational programming for students.

B. School Partner agrees to:

1. Use TPLV referral process when referring students for individual counseling.
2. Identify a Central Point of Contact within the school to facilitate referrals for confidential services.
3. Ensure the availability of Central Point of Contact to meet as necessary with TPLV's Central Point of Contact or their designee.
4. Consult TPLV on the development and implementation of any educational campaigns, special programming, and training focused on the awareness and response to Teen dating abuse for students.
5. When needed, provide private furnished office/meeting space with guest internet access for TPLV staff to meet with students upon request to offer confidential services.
6. When possible, provide campus parking permits for TPLV staff as needed and /or make accommodations as necessary to provide on-site visitor parking.
7. During presentations, assist with providing emotional support for students and classroom management.



Braley Veras, Director of Child &
Teen Advocacy, TPLV

Date: _____

Authorized Organization Signature

Date: _____



DUAL LANGUAGE PROGRAM - COLLEGE: IT'S WHAT WE DO!

Elementary Principal's Report
Tuesday, January 21, 2025
Mr. Cory Snyder and Mr. Brendon Zapata

➤ **Attendance (12.1.24 to 12.31.24)**

Grade	Attendance
Kindergarten	90.91%
Grade 1	91.14%
Grade 2	92.43%
Grade 3	93.68%
Grade 4	94.92%
Grade 5	91.90%
Total	92.55%

➤ **Academic Achievement**

- End of Marking Period Testing
 - 1.8.25 through 1.17.25

➤ **Discipline (12.1.24 to 12.31.24)**

Infraction Levels	Total
Level 2	5
Level 3	1
Level 4	0
Total Number of Infractions (Levels 2,3,4)	6

- Positive Office Referrals
 - December: 34

➤ **College & Career Activities/Events/Information**

- Northampton Community College (12.17.24)
 - Hillary Mulligan presented to 4th and 5th grade students.
- Travel Specialist (12.19.24)
 - Courtney Zielinski presented to 2nd and 4th grade students.
- New Tripoli Bank (1.7.25)
 - John Hayes, CEO
 - Michelle Vineburg, Vice President, Compliance Officer
 - David Malafarina, Social Media Marketing Specialist
 - The team from New Tripoli Bank presented to 3rd grade students.



DUAL LANGUAGE PROGRAM - COLLEGE: IT'S WHAT WE DO!



➤ **Other Information/Activities/Events/Updates**

- 1.22.25—1:00 Dismissal Day
- 1.27.25—School Closed Professional Development
- 2.13.25—Parent Teacher Conferences
- 2.14.25 -2.17.25—School Closed Presidents' Day



**Principal's Report
Middle High School
January 21, 2025**

Attendance

December 2024	
Grade	Daily Attendance %
6	93
7	95
8	92
9	92
10	91
11	95
12	92
AVG	93

Academic Achievement

- Senior Project Presentations
 - January 17 - 22
- Q3 Benchmark Testing
 - January 29 – ELA
 - January 31 - Math

Discipline

Infraction Report: December 2024

Level 2	29
Level 3	9
Level 4	1

- December Positive Office Referrals: 37
- The PBIS Committee will be rolling out its “Race to Class” challenge as an incentive to decrease late arrivals to class. The competition starts January 28 and ends February 7. The grade with the highest percentage of on-time students will earn a pancake breakfast.

College & Career Update

College Acceptances

29 seniors accepted to 40 four-year colleges thus far:

- Albright College (4)
- Mount St. Mary's University
- Kutztown University (15)
- University of Pittsburgh
- Juniata College (3)
- Full Sail University
- University of Maine, Farmington (2)
- Duquesne University
- Elizabethtown College (2)
- York College (4)
- Wilkes University
- Louisiana State University (2)
- Temple University (2)
- Robert Morris University (3)
- Stephens College
- Cedar Crest College (5)
- DeSales University
- South Carolina State
- Morgan State University
- Moravian University (9)
- Buffalo State University
- Baker College
- Alvernia University
- Arcadia University
- Caldwell University
- Cheyney University
- College Misericordia (2)
- East Stroudsburg University (8)
- Fairleigh Dickinson University
- Gwynedd Mercy University
- Harrisburg University of Science and Technology (3)
- Hofstra University
- LaSalle University (2)
- Mount Saint Mary's University
- Penn State University (2)
- Pittsburgh University
- South Carolina State University
- St. Joseph's University
- State University of New York, Buffalo (2)
- Thomas Jefferson University
- University of Albany
- University of Scranton (2)
- Widener University

Two-year colleges: LCCC (3) & NCC

Trade School: Lincoln Tech (2); Automotive Training Center

HS College and Career Counseling

- 6 students and their families attended the College Fair/FAFSA night on 1/13
- 3 students will be visiting the Coroner's Office on 1/17
- 9 students will be visiting DeSales University to explore E-Sports programs on 1/21
- 6 students will be visiting Albright College on 1/24

Middle School Counseling

- Bi-weekly lessons on anti-bullying, self-control, coping skills, and social skills.
- Developing contacts for Middle School Spring Career Fair
 - Looking for journalists, business owners, professional athletes, and pilots
- Confirmed middle school college visits:
 - Penn State Lehigh Valley – March 27

Other Information/Activities/Events/Updates

Early Dismissal Professional Development: Wednesday, January 22, 2025

Early Dismissal/Family Conferences: Thursday, February 13, 2025

STEAM + Games Night (reschedule): Monday, March 3, 2025; 6 – 8 pm



Roberto Clemente Charter School

131 W Hamilton Street, Allentown, PA 18101 | Phone: 610-439-5181 | www.myrccs.com

Human Resources Report

January 21, 2025

I. Personnel Updates:

a. Personnel Appointments and New Hires (motion)

Name	Location	Job Title	Date	Status
Jessenia Ahmed	ELEM	1st Grade Teacher	1/6/2025	Full-Time
Monet Ho-Sang	ELEM	Instructional Assistant	1/6/2025	Part-Time
Keiahjah Mosely*	ELEM	Instructional Assistant	1/6/2025	Full-time (previously part-time)

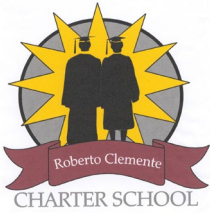
*current employee

b. Personnel Resignations and Terminations (motion)

Name	Location	Job Title	Date	Status
Luis Vargas	ELEM	Instructional Assistant	12/11/2024	Resignation
Darleen Colon	Food Service	Cook/Site Supervisor	12/17/2024	Termination

II. Current and Future Job Postings:

Title	Location	Status
Cook/Site Supervisor	Food Service	Recruiting
Substitute Cafeteria Aide	Food Service	Recruiting



Roberto Clemente Charter School

Business Report: January 21, 2025

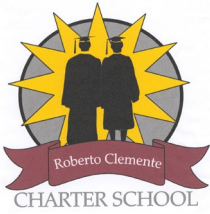
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Financial Activity (12/1-12/31/24)

- Finance Committee meeting (Jan-17).
- 623 Students: Non-Special Ed (551), Special Ed (72)
Allentown SD (597), Bethlehem Area SD (6), Catasauqua Area SD (4), East Penn SD (3), Northampton Area SD (1), Northern Lehigh SD (2), Parkland SD (1), Salisbury Township SD (1), Saucon Valley SD (4), Whitehall/Coplay SD (4)
- Safe Schools grants (PCCD) expended:
 - 23/24 School Mental Health (\$28,235 of \$70,000)
 - 24/25 School Safety & Mental Health (\$2,858 of \$70,000)
- \$1,874 Capital outlay (pallet racks) reclassified as supplies.
- \$249,574 ESSER ARP accrued revenue received.
- \$19,788 Stop-loss insurance monthly aggregate attachment point reimbursement deposit.
- Un-Assigned General Fund balance \$2,049,371 / 18.7% of the operating budget.
- \$772,487 Total monthly disbursements.
 - Winter weather maintenance contract installment (2 of 4). -*DMC Snow*
 - Contracted special education support services payment. -*Dr. Janine Wargo*
 - Independent auditor progress billing payment. -*Barbacane Thornton and Co.*

Grants, Donations, & Reports

- Updated (Dec-16) Erate FY 2025 EPC Profile.
- Filed (Dec-18) PDE-2057 Audit Certification.
- Filed (Dec-19) 23/24 Child Nutrition Financial Report.
- Submitted (Dec-20) 23/24 Consolidated Application Performance Reports.
- Filed (Dec-20) 23/24 Title I Final Expenditure Report.
- Submitted (Jan-10) 24/25 Title I, II, III, IV Cash Reconciliation Reports for the PE 12/31/24.
- Submitted (Jan-10) 23/24 School Mental Health Grant Cumulative Program and Fiscal Reports for the PE 12/31/24.
- Submitted (Jan-10) 24/25 School Safety & Mental Health Grant Cumulative Program Report for the PE 9/30/24.
- Submitted (Jan-10) 24/25 School Safety & Mental Health Grant Cumulative Fiscal Report for the PE 12/31/24.
- 2024/25 IDEA-B 611 funding (\$67,302.93).



Roberto Clemente Charter School

Business Report: January 21, 2025

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Contracts and Agreements

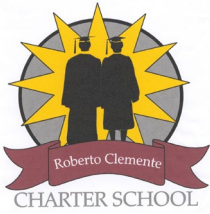
- Internet services (exercising the second of two voluntary 1-year renewal options) -*PenTeleData*
 - 1 Gbps-Administration Building, 2 Gbps-Each School Building
 - \$51,480/yr
 - 90% Discounted through E-rate
- 2024/25 IDEA-B 611 Use of Funds Agreement -*Carbon Lehigh IU#21*
 - Federal funding for special education: \$67,302.93
 - \$55,539- Instructional Assistants' wages and benefits
 - \$13,763.93- Contracted evaluation/therapy services.

Technology Update

- Department management meeting (12/17).
- 127 Service tickets received between 12/10-1/10.
- Programed the recently installed maglock unit on the reception area double doors at the Secondary School.
- Papercut server upgraded to authenticate with google cloud.
- Providing IT support for WIDA testing. Preparing blue book app for May testing.
- Navigate360 visitor management system deployed at both schools. Working on the kiosk for deployment at the Administration Building.

Facilities Update

- Department management meeting (12/17).
- 50 Service tickets received between 12/10-1/10.
- Ongoing maintenance and repairs scheduled for over winter-break.
- Maglock unit installed on the double doors in the reception area at the Secondary School.
- 6th Grade floors at the Secondary School were refinished.
- Repairs made to the 2nd floor girl's bathroom at the Secondary School.
- Windows were replaced in one classroom on the 1st floor at the Secondary School.
- Fire alarm equipment inspected and tested at all three school buildings over the winter-break.
- Currently disinfecting both schools with electrostatic sprayers.



Roberto Clemente Charter School

Business Report: January 21, 2025

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Food Service Update

- Department management meeting (12/17).
- Snacks provided during Family Movie Night at the Elementary School in December.
- Filed (1/4) Verification Collection Report.
- Provided snacks at the high school college fair (1/13).
- Assembling 23/24 procurement audit documentation.

Other Updates

- Received (12/13) 2025 PAUC contribution rate notice- 1.5282%.
- Closed (12/19) 23/24 School Mental Health grant monitoring for the PE 9/30/24.
- Certified (12/19) 24/25 PSERS employer contribution rate- 34.0%.
- Jan 6 Right-To-Know Request satisfied (1/7).
- Audit Committee meeting (1/17).
- 2025-2030 Charter renewal ongoing.
- 2024 Statement of Financial Interests forms **DUE May-1.**

Roberto Clemente Charter School
Financial Report for the Month Ending
December 31, 2024

	Current	2024-2025	Budget	Variance	2024-2025
	Month	Y-T-D	Y-T-D		Budget
Revenue-General Fund					
6000/9000 Local Sources & Other Sources					
6500 Interest	\$ 3,403.47	\$ 19,708.61	\$ 7,500.00	\$ 12,208.61	\$ 15,000.00
6700 Student Activities	995.00	1,461.66	2,400.00	(938.34)	6,000.00
6832 PassThru Federal Funds (IU)	5,286.16	20,095.96	21,579.20	(1,483.24)	53,948.00
6920 Other Local Grants & Contributions	0.00	250.00	0.00	250.00	1,505.00
6944 Regular Education Subsidies	594,470.20	3,605,319.40	3,387,000.00	218,319.40	6,714,460.00
6944 Special Education Subsidies	194,179.69	1,062,229.51	981,000.00	81,229.51	1,977,118.00
6990 Miscellaneous	27.77	717.69	1,000.04	(282.35)	2,000.00
9000 Other Sources	0.00	0.00	0.00	0.00	0.00
<i>Total Local Sources</i>	<i>798,362.29</i>	<i>4,709,782.83</i>	<i>4,400,479.24</i>	<i>309,303.59</i>	<i>8,770,031.00</i>
7000 State Sources					
7200 Specific Educational Programs	0.00	200.00	0.00	200.00	0.00
7320 Lease Reimbursement	0.00	0.00	0.00	0.00	96,000.00
7330 Health Services	0.00	45.10	0.00	45.10	11,000.00
7360 Safe Schools	8,252.67	34,000.37	31,131.90	2,868.47	69,182.00
7530 Ready To Learn Grant	2,266.89	10,452.71	11,418.40	(965.69)	28,546.00
<i>Total State Sources</i>	<i>10,519.56</i>	<i>44,698.18</i>	<i>42,550.30</i>	<i>2,147.88</i>	<i>204,728.00</i>
8000 Federal Sources					
8514 Title I	54,281.80	229,236.13	271,384.25	(42,148.12)	523,914.00
8515 Title II	0.00	11,656.79	12,088.00	(431.21)	37,088.00
8516 Title III	7,016.18	22,966.82	26,506.60	(3,539.78)	32,870.00
8517 Title IV	3,046.68	20,305.18	16,773.00	3,532.18	38,560.00
8700 ESSER	0.00	428,344.98	447,068.00	(18,723.02)	447,068.00
<i>Total Federal Sources</i>	<i>64,344.66</i>	<i>712,509.90</i>	<i>773,819.85</i>	<i>(61,309.95)</i>	<i>1,079,500.00</i>
Food Service					
6620 Sales	1,681.40	9,026.65	5,265.00	3,761.65	11,700.00
6920 Local Grants & Contributions	0.00	0.00	0.00	0.00	0.00
6990 Miscellaneous	0.00	0.00	0.00	0.00	0.00
7600 State Sources	1,071.56	6,159.18	9,400.00	(3,240.82)	21,000.00
8531 Federal Sources	40,020.12	224,581.03	269,825.00	(45,243.97)	601,000.00
<i>Total Food Service</i>	<i>42,773.08</i>	<i>239,766.86</i>	<i>284,490.00</i>	<i>(44,723.14)</i>	<i>633,700.00</i>
Total Revenue	915,999.59	5,706,757.77	5,501,339.39	205,418.38	10,687,959.00

Roberto Clemente Charter School
Financial Report for the Month Ending
December 31, 2024

	Current	2024-2025	Budget	Variance	2024-2025
	Month	Y-T-D	Y-T-D		Budget
Expenses-General Fund					
Instructional Services					
1100-Regular Programs					
100 Salaries/Wages	\$ 252,011.66	\$ 1,170,726.07	\$ 1,254,571.65	(\$ 83,845.58)	\$ 2,787,937.00
200 Benefits	124,094.05	550,575.35	585,576.45	(35,001.10)	1,301,281.00
300 Contracted Professional & Technical Services	17,204.15	49,585.75	0.00	49,585.75	0.00
400 Property Services-Maintenance/Repairs/Rentals	0.00	0.00	4,000.04	(4,000.04)	8,000.00
500 Other Services	879.00	6,081.00	4,747.50	1,333.50	9,495.00
600 Supplies/Books/Subscriptions	2,032.10	76,110.47	106,320.70	(30,210.23)	167,791.00
730 Capitalized Right To Use	1,925.06	11,550.36	11,676.00	(125.64)	23,352.00
800 Fees/Miscellaneous	360.00	467.50	3,100.00	(2,632.50)	6,500.00
<i>Total Regular Programs</i>	<i>398,506.02</i>	<i>1,865,096.50</i>	<i>1,969,992.34</i>	<i>(104,895.84)</i>	<i>4,304,356.00</i>
1200-Special Programs					
100 Salaries/Wages	24,662.13	114,685.55	161,146.25	(46,460.70)	348,325.00
200 Benefits	9,922.74	33,945.05	64,015.30	(30,070.25)	139,252.00
300 Contracted Professional & Technical Services	7,491.25	7,491.25	10,000.00	(2,508.75)	10,000.00
500 Other Services	0.00	0.00	225.00	(225.00)	500.00
600 Supplies/Books/Subscriptions	272.94	2,862.70	4,350.28	(1,487.58)	7,600.00
<i>Total Special Programs</i>	<i>42,349.06</i>	<i>158,984.55</i>	<i>239,736.83</i>	<i>(80,752.28)</i>	<i>505,677.00</i>
1400/1691/1700-Other Programs & Adult Education					
100 Salaries/Wages	350.00	42,731.25	74,760.00	(32,028.75)	81,900.00
200 Benefits	146.89	8,573.08	21,035.20	(12,462.12)	23,083.00
300 Contracted Professional & Technical Services	0.00	2,530.00	1,500.00	1,030.00	1,500.00
500 Other Services	0.00	400.00	0.00	400.00	0.00
566 Tuition/Higher Education	0.00	0.00	5,600.00	(5,600.00)	14,000.00
600 Supplies/Books/Subscriptions	0.00	334.76	2,400.00	(2,065.24)	6,000.00
<i>Total Other Programs & Adult Education</i>	<i>496.89</i>	<i>54,569.09</i>	<i>105,295.20</i>	<i>(50,726.11)</i>	<i>126,483.00</i>

Roberto Clemente Charter School
Financial Report for the Month Ending
December 31, 2024

	Current	2024-2025	Budget	Variance	2024-2025
	Month	Y-T-D	Y-T-D		Budget
Support Services					
2100-Student Support (Guidance/Social Svc/Child Accounting/Special Ed Support)					
100 Salaries/Wages	\$ 23,848.63	\$ 119,292.99	\$ 118,630.48	\$ 662.51	253,178.00
200 Benefits	7,432.59	66,897.44	45,734.39	21,163.05	94,676.00
300 Contracted Professional & Technical Services	0.00	0.00	0.00	0.00	0.00
336 Contracted Evaluations & Special Ed Services	800.00	23,106.25	15,100.00	8,006.25	250,000.00
500 Other Services	14.31	35.51	1,670.04	(1,634.53)	3,400.00
600 Supplies & Subscriptions	1,770.00	4,940.17	10,380.38	(5,440.21)	17,350.00
<i>Total Student Support</i>	<i>33,865.53</i>	<i>214,272.36</i>	<i>191,515.29</i>	<i>22,757.07</i>	<i>618,604.00</i>
2200-Instructional Support (Technology)					
100 Salaries/Wages	22,904.68	137,428.09	134,440.50	2,987.59	268,881.00
200 Benefits	9,725.64	75,829.62	77,408.54	(1,578.92)	154,817.00
300 Contracted Professional & Technical Services	0.00	0.00	0.00	0.00	0.00
400 Equipment-Maintenance/Repairs/Rentals	0.00	0.00	1,000.00	(1,000.00)	2,000.00
500 Other Services	0.00	0.00	500.02	(500.02)	1,000.00
600 Supplies & Subscriptions	0.00	2,668.07	7,400.14	(4,732.07)	14,800.00
730 Capitalized Right To Use	0.00	0.00	0.00	0.00	0.00
800 Miscellaneous	0.00	0.00	250.04	(250.04)	500.00
<i>Total Instructional Support (Technology)</i>	<i>32,630.32</i>	<i>215,925.78</i>	<i>220,999.24</i>	<i>(5,073.46)</i>	<i>441,998.00</i>
2200-Instructional Support (Library/Curriculum Development/Staff Development)					
100 Salaries/Wages	0.00	3,410.00	11,520.00	(8,110.00)	16,520.00
200 Benefits	0.00	1,442.93	2,904.00	(1,461.07)	4,309.00
240 Tuition Reimbursement	3,995.00	12,490.00	12,000.00	490.00	24,000.00
300 Contracted Professional & Technical Services	0.00	0.00	0.00	0.00	0.00
360 Contracted Staff Development	4,700.00	11,977.00	16,447.32	(4,470.32)	35,250.00
400 Equipment-Maintenance/Repairs/Rentals	0.00	0.00	0.00	0.00	0.00
500 Other Services	0.00	96.99	500.08	(403.09)	2,900.00
600 Library Supplies & Subscriptions	0.00	0.00	4,295.10	(4,295.10)	7,350.00
600 Curriculum Development Supplies & Subscriptions	0.00	0.00	0.00	0.00	0.00
600 Staff Development Supplies & Subscriptions	421.66	5,148.74	9,000.08	(3,851.34)	13,300.00
800 Miscellaneous	0.00	0.00	0.00	0.00	0.00
<i>Total Instructional Support (Library/Curriculum & Staff Dvlp)</i>	<i>9,116.66</i>	<i>34,565.66</i>	<i>56,666.58</i>	<i>(22,100.92)</i>	<i>103,629.00</i>

Roberto Clemente Charter School
Financial Report for the Month Ending
December 31, 2024

	Current Month	2024-2025 Y-T-D	Budget Y-T-D	Variance	2024-2025 Budget
2310/2360-Administration (Board/CEO's Office/Legal & Accounting)					
100 Salaries/Wages	\$ 10,798.99	\$ 64,794.25	\$ 64,058.02	\$ 736.23	128,116.00
200 Benefits	6,083.49	46,807.78	41,629.04	5,178.74	83,258.00
300 School Board Professional Development Services	0.00	0.00	2,000.00	(2,000.00)	2,000.00
330 Legal & Accounting Services	8,361.25	35,136.75	46,000.02	(10,863.27)	67,000.00
400 Property Services-Maintenance/Repairs/Rentals	0.00	0.00	0.00	0.00	0.00
500 Other Services	0.00	27.56	1,150.08	(1,122.52)	1,800.00
600 Supplies & Subscriptions	61.94	1,253.22	2,490.18	(1,236.96)	4,980.00
800 Dues/Miscellaneous	0.00	3,140.00	4,250.04	(1,110.04)	4,500.00
<i>Total Board/CEO's Office/Legal & Accounting</i>	<i>25,305.67</i>	<i>151,159.56</i>	<i>161,577.38</i>	<i>(10,417.82)</i>	<i>291,654.00</i>
2380-Administration (Principal's Office)					
100 Salaries/Wages	41,500.04	247,793.37	247,760.54	32.83	495,521.00
200 Benefits	22,747.95	95,922.45	100,226.08	(4,303.63)	200,452.00
400 Property Services-Maintenance/Repairs/Rentals	2,773.12	5,036.05	3,425.04	1,611.01	6,850.00
500 Other Services	326.00	1,391.73	2,250.12	(858.39)	4,500.00
600 Supplies & Subscriptions	1,609.69	4,180.49	7,037.60	(2,857.11)	14,075.00
730 Capitalized Right To Use	1,140.00	6,840.00	6,846.00	(6.00)	13,692.00
800 Miscellaneous	161.89	1,740.08	2,000.00	(259.92)	3,000.00
<i>Total Principal's Office</i>	<i>70,258.69</i>	<i>362,904.17</i>	<i>369,545.38</i>	<i>(6,641.21)</i>	<i>738,090.00</i>
2400-Pupil Health					
100 Salaries/Wages	14,773.75	69,728.25	71,190.40	(1,462.15)	153,312.00
200 Benefits	8,445.92	36,249.16	45,564.85	(9,315.69)	99,175.00
300 Contracted Professional & Technical Services	0.00	0.00	1,500.00	(1,500.00)	1,500.00
500 Other Services	0.00	0.00	250.00	(250.00)	500.00
600 Supplies & Subscriptions	281.50	2,150.22	2,300.20	(149.98)	4,600.00
<i>Total Pupil Health</i>	<i>23,501.17</i>	<i>108,127.63</i>	<i>120,805.45</i>	<i>(12,677.82)</i>	<i>259,087.00</i>
2500-Business					
100 Salaries/Wages	19,696.71	118,142.55	116,764.04	1,378.51	233,528.00
200 Benefits	11,647.75	59,917.70	62,409.00	(2,491.30)	124,818.00
300 Contracted Professional & Technical Services	1,978.25	14,162.98	14,200.00	(37.02)	23,500.00
400 Property Services-Maintenance/Repairs/Rentals	1,021.33	4,774.72	4,440.06	334.66	8,880.00
500 Other Services	125.00	535.51	1,100.02	(564.51)	2,200.00
600 Supplies & Subscriptions	307.57	2,746.57	4,250.02	(1,503.45)	8,500.00
730 Capitalized Right To Use	319.47	1,916.82	1,950.00	(33.18)	3,900.00
800 Taxes/Fees/Miscellaneous	0.00	518.11	950.02	(431.91)	1,700.00
<i>Total Business</i>	<i>35,096.08</i>	<i>202,714.96</i>	<i>206,063.16</i>	<i>(3,348.20)</i>	<i>407,026.00</i>

Roberto Clemente Charter School
Financial Report for the Month Ending
December 31, 2024

	Current	2024-2025	Budget		2024-2025
	Month	Y-T-D	Y-T-D	Variance	Budget
2600/2900-Plant Operations & Maintenance					
100 Salaries/Wages	\$ 26,422.98	\$ 164,714.41	\$ 162,417.06	\$ 2,297.35	\$ 324,834.00
200 Benefits	20,392.96	104,629.29	70,011.00	34,618.29	140,022.00
300 Contracted Professional & Technical Services	12,865.81	66,304.66	83,976.04	(17,671.38)	191,815.00
400 Property Services-Maintenance/Repairs/Rentals	32,567.56	79,868.44	87,350.38	(7,481.94)	174,700.00
500 Other Services	0.00	548.02	800.02	(252.00)	1,600.00
520 Property Insurance	4,749.67	28,503.36	26,800.04	1,703.32	53,600.00
538 Telecommunications	1,355.17	8,021.45	8,500.04	(478.59)	17,000.00
600 Supplies & Subscriptions	11,914.94	54,626.92	40,900.34	13,726.58	81,800.00
620 Utilities & Fuel	6,534.33	32,764.28	46,400.02	(13,635.74)	97,500.00
730 Capitalized Right To Use	60,630.56	363,783.36	363,783.58	(0.22)	727,567.00
800 Miscellaneous	0.00	20.48	250.04	(229.56)	500.00
810 Property Taxes	0.00	0.00	0.00	0.00	0.00
<i>Total Plant Operations & Maintenance</i>	<i>177,433.98</i>	<i>903,784.67</i>	<i>891,188.56</i>	<i>12,596.11</i>	<i>1,810,938.00</i>
2800-Central (Human Resources/Information & Data/Grant Administration)					
100 Salaries/Wages	6,408.48	283,467.37	300,153.50	(16,686.13)	338,168.00
200 Benefits	12,490.81	66,285.27	41,086.52	25,198.75	59,498.00
300 Contracted Professional & Technical Services	0.00	0.00	0.00	0.00	0.00
360 Contracted Staff Development Services	2,350.00	5,045.00	12,760.34	(7,715.34)	22,900.00
500 Other Services	1,665.40	10,816.41	13,360.44	(2,544.03)	29,950.00
600 Supplies & Subscriptions	1,227.66	17,146.12	17,850.28	(704.16)	29,950.00
730 Capitalized Right To Use Payments	1,992.41	11,954.54	12,157.56	(203.02)	24,315.00
800 Miscellaneous	0.00	1,230.00	1,000.04	229.96	2,000.00
<i>Total Central</i>	<i>26,134.76</i>	<i>395,944.71</i>	<i>398,368.68</i>	<i>(2,423.97)</i>	<i>506,781.00</i>
Non-Instructional Services					
3200/3300/3400-Student Activities & Community Services					
100 Salaries/Wages	1,102.50	4,401.25	8,568.00	(4,166.75)	23,920.00
200 Benefits	198.07	925.08	2,545.20	(1,620.12)	7,138.00
300 Contracted Professional & Technical Services	0.00	0.00	0.00	0.00	0.00
500 Other Services	0.00	0.00	2,250.00	(2,250.00)	4,000.00
600 Supplies/Books/Subscriptions	308.01	5,619.41	10,950.00	(5,330.59)	19,500.00
800 Fundraisers/Fees/Miscellaneous	0.00	40.00	3,500.00	(3,460.00)	10,505.00
<i>Total Student Activities & Community Services</i>	<i>1,608.58</i>	<i>10,985.74</i>	<i>27,813.20</i>	<i>(16,827.46)</i>	<i>65,063.00</i>

Roberto Clemente Charter School
Financial Report for the Month Ending
December 31, 2024

	Current	2024-2025	Budget		2024-2025
	Month	Y-T-D	Y-T-D	Variance	Budget
3100-Food Services					
100 Salaries/Wages	\$ 12,457.86	\$ 89,257.53	\$ 91,250.40	(\$ 1,992.87)	\$ 201,126.00
200 Benefits	1,951.22	25,345.02	39,870.40	(14,525.38)	72,676.00
300 Contracted Professional & Technical Services	490.00	3,779.00	3,250.00	529.00	6,000.00
400 Property Services-Maintenance/Repairs/Rentals	0.00	556.00	2,600.02	(2,044.02)	5,200.00
500 Other Services	0.00	703.57	1,000.00	(296.43)	1,000.00
600 Supplies & Subscriptions	2,520.26	29,183.28	27,668.36	1,514.92	50,700.00
630 Food & Dairy	24,823.74	143,723.25	194,070.04	(50,346.79)	396,000.00
800 Miscellaneous	0.00	64.00	100.00	(36.00)	100.00
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<i>Total Food Services</i>	<i>42,243.08</i>	<i>292,611.65</i>	<i>359,809.22</i>	<i>(67,197.57)</i>	<i>732,802.00</i>
Other Expenditures & Financing Uses					
5110/5140/9200-Debt Service & Financing Uses					
700 Leases/Right To Use	0.00	0.00	0.00	0.00	0.00
770 Amortization	0.00	0.00	0.00	0.00	0.00
810 Fees	0.00	0.00	0.00	0.00	0.00
830 Interest	0.00	0.00	0.00	0.00	0.00
910 Principal	0.00	0.00	0.00	0.00	0.00
913 Lease Payments	0.00	0.00	0.00	0.00	0.00
914 Other Right To Use Payments	0.00	0.00	0.00	0.00	0.00
000 Proceeds	0.00	0.00	0.00	0.00	0.00
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<i>Total Debt Service & Financing Uses</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses	918,546.49	4,971,647.03	5,319,376.51	(347,729.48)	10,912,188.00
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Net Operating Income (Loss)	(\$ 2,546.90)	\$ 735,110.74	\$ 181,962.88	(\$ 553,147.86)	(\$ 224,229.00)

Roberto Clemente Charter School
Financial Report for the Month Ending
December 31, 2024

	Current Month	2024-2025 Y-T-D	Budget Y-T-D	Variance	2024-2025 Budget
Capital Outlay (450/700)					
1000 Instructional-Equipment & Furniture	\$ 0.00	\$ 13,800.00	\$ 18,100.00	(\$ 4,300.00)	\$ 35,600.00
2100 Student Support-Equipment & Furniture	0.00	0.00	1,800.00	(1,800.00)	1,800.00
2200 Instructional Staff Support-Equipment & Furniture	0.00	2,295.00	0.00	2,295.00	0.00
2300 Administrative-Equipment & Furniture	0.00	1,124.84	2,400.00	(1,275.16)	2,400.00
2400 Health-Equipment & Furniture	0.00	2,021.00	0.00	2,021.00	0.00
2500 Business-Equipment & Furniture	0.00	0.00	1,800.00	(1,800.00)	1,800.00
2600 Plant Operations-Equipment & Furniture	(1,874.48)	0.00	0.00	0.00	0.00
2800 Central Services-Equipment & Furniture	0.00	0.00	0.00	0.00	0.00
3100 Food Service- Equipment & Furniture	0.00	2,478.99	3,000.00	(521.01)	3,000.00
3200 NonInstructional Equipment & Furniture	0.00	0.00	0.00	0.00	0.00
4000 Facilities Acquisition/Construction/Improvements	0.00	0.00	0.00	0.00	0.00
<i>Total Capital Outlay</i>	<i>(1,874.48)</i>	<i>21,719.83</i>	<i>27,100.00</i>	<i>(5,380.17)</i>	<i>44,600.00</i>
Total Net Income (Loss)	(\$ 672.42)	\$ 713,390.91	\$ 154,862.88	\$ 558,528.03	(\$ 268,829.00)

**Roberto Clemente Charter School
Financial Report for the Month Ending
December 31, 2024**

Current Month	2024-2025 Y-T-D	Budget Y-T-D	Variance	2024-2025 Budget
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Roberto Clemente Charter School
Financial Report for the Month Ending
December 31, 2024

ASSETS

Current Assets

<i>Cash</i>		
Main Operating Account	\$ 1,289,050.71	
Auxiliary Account	9,647.72	
Payroll Account	356,354.07	
HIC Account	27,146.31	
Executive Account	590.46	
Principals' Accounts	1,384.17	
Money Market Account	2,183,721.36	
Petty Cash	<u>1,200.00</u>	
<i>Total Cash</i>		<i>3,869,094.80</i>

Accounts Receivable

School Districts	1,604,667.34	
State Government	1,071.56	
Federal Government	37,481.69	
Other	<u>0.00</u>	
<i>Total Accounts Receivable</i>		<i>1,643,220.59</i>

Other Current Assets

Deposits	0.00	
Capital Contribution- Pareto	65,419.41	
Accrued Revenue	150,399.55	
PrePaid Expenses	42,495.54	
Food Service PrePaid Expenses & Accrued Revenue	0.00	
Agency Fund-Cash Accounts (Students)	<u>4,579.68</u>	
<i>Total Other Current Assets</i>		<i>262,894.18</i>

Fixed Assets

Buildings & Equipment

131 Hamilton Street Building (Administration)	1,148,775.87	
850 N 5th Street Building (Elementary School)	566,149.67	
136 S 4th Street Building (Secondary School)	864,312.28	
Construction In Progress	0.00	
Computer Equipment	1,071,456.60	
Furniture & Equipment	1,049,750.59	
Accumulated Depreciation	(2,891,832.50)	
Food Service Equipment & Furniture	62,275.70	
Food Service Accumulated Depreciation	(50,573.59)	
Building Leases	4,923,720.78	
Equipment Leases	205,664.38	
Other Right-To-Use Assets	129,764.36	
Accumulated Amortization	<u>(2,011,400.55)</u>	
<i>Total Buildings & Equipment</i>		<i>5,068,063.59</i>

Total Assets	<u>\$ 10,843,273.16</u>
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Roberto Clemente Charter School
Financial Report for the Month Ending
December 31, 2024

LIABILITIES AND CAPITAL

Liabilities

Current Liabilities

Short-Term Payables

Accounts Payable	\$	92,607.39	
PSERS-Employer Contributions		174,472.97	
403 B-Employer Contributions		6,214.50	
Payroll Taxes & Deductions		0.00	
Retirement-Employee Contributions		19,263.30	
<i>Total Short-Term Payables</i>			<i>292,558.16</i>

Accrued Expenses & Other Current Liabilities

Accrued Salaries & Benefits		293,974.07	
Other Accrued Expenses		0.00	
Interfund Payable		0.00	
UnEarned Revenue		20,929.38	
Deposits		72,949.68	
Scholarship Funds		2,010.00	
<i>Total Accrued Expenses & Other Current Liabilities</i>			<i>389,863.13</i>

NonCurrent Liabilities

Lease Obligations-Buildings		3,030,134.34	
Lease Obligations-Equipment		95,419.08	
Other Right To Use Obligations		21,275.59	
<i>Total NonCurrent Liabilities</i>			<i>3,146,829.01</i>

			3,829,250.30
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Capital

Assigned General Funds

Assigned Funds-Operating (Budget Impasse)		1,440,000.00	
Assigned Funds-Capital Expenses & Projects		1,226,179.38	
Assigned Funds-Technology Replacement		24,847.80	
Assigned Funds-Scholarships & Awards		2,750.00	
Assigned Funds-Budget Shortfall		252,563.00	
Assigned Funds-Board Designated Emergency		50,000.00	
<i>Total Assigned Funds</i>			<i>2,996,340.18</i>

Other Fund Balances & Net Positions

Non-Spendable		42,495.54	
Net Investment In Capital Assets & Right To Use		1,921,234.58	
Agency Funds (Students)		4,579.68	
UnAssigned General Funds		1,335,981.97	
Net Income (Loss)		713,390.91	
<i>Total Other Fund Balances & Net Position</i>			<i>4,017,682.68</i>

			7,014,022.86
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			\$ 10,843,273.16
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**Roberto Clemente Charter School
Financial Report for the Month Ending
December 31, 2024**

PA PUBLIC SCHOOL EMPLOYEES RETIREMENT SYSTEM:

DEFERRED OUTFLOW OF RESOURCES

Deferred Outflow of Resources-PSERS	\$	919,168.15
Deferred Outflow of Resources-OPEB		<u>70,556.00</u>
Total Deferred Outflow of Resources	\$	<u>989,724.15</u>

DEFERRED INFLOW OF RESOURCES/LIABILITIES & NET POSITION

Deferred Inflow of Resources-PSERS		966,035.00
Deferred Inflow of Resources-OPEB		116,416.00
Long-Term Pension Liability		6,228,000.00
Long-Term OPEB Liability		<u>251,000.00</u>
Total Deferred Inflow of Resources/Liabilities		7,561,451.00
Pension Fund Net Position		(6,274,866.85)
OPEB Fund Net Position		<u>(296,860.00)</u>
Total Deferred Inflow of Resources/Liabilities & Net Position	\$	<u>989,724.15</u>

Roberto Clemente Charter School
 Payment List
 For the Period 12/1/24 through 12/31/24

Ref No.	Ref Date	Vendor	Description	Amount	Issue Date	Cleared
003400V	12/1/24	HISPANIC AMERICAN ORG	136 S 4th Street lease/check destroyed	\$ (37,560.40)	12/3/24	*Void Date
003401	12/1/24	HISPANIC AMERICAN ORG	850 N 5th Street lease	\$ 23,070.16	12/1/24	X
003402	12/12/24	ALL CITY MANAGEMENT SERVICES,INC	Contracted crossing guards	\$ 1,572.48	12/13/24	X
003403	12/12/24	Bimbo Bakeries USA		\$ 372.80	12/13/24	X
003404	12/12/24	WILLIAM BREINER	Travel reimbursement	\$ 148.93	12/13/24	X
003405	12/12/24	Da Vinci Science Center		\$ 360.00	12/13/24	X
003406	12/12/24	DERSTINE'S	Dairy products	\$ 2,577.41	12/13/24	X
003407	12/12/24	DMC SNOW	Contracted winter weather maintenance services	\$ 21,000.00	12/13/24	X
003408	12/12/24	GOLD STAR FOODS		\$ 230.86	12/13/24	X
003409	12/12/24	HISPANIC AMERICAN ORG	136 S 4th Street lease	\$ 37,560.40	12/13/24	X
003410	12/12/24	IXL Learning	Classroom subscription	\$ 6,093.75	12/13/24	X
003411	12/12/24	Kegel's Produce		\$ 626.25	12/13/24	X
003412	12/12/24	Taren Kobyra	Tuition reimbursement	\$ 900.00	12/13/24	X
003413	12/12/24	Kopos Medx, Inc.	Contracted staffing agency	\$ 14,475.65	12/13/24	X
003414	12/12/24	PETTY CASH		\$ 237.96	12/13/24	X
003415	12/12/24	PLAZA HARDWARE		\$ 63.92	12/13/24	X
003416	12/12/24	STANDING STONE CONSULTING INC	Contracted security services	\$ 6,429.80	12/13/24	X
003417	12/12/24	Staples Technology Solutions		\$ 550.44	12/13/24	X
003418	12/12/24	SUCCESS FOR ALL FOUNDATION, INC	Professional development	\$ 7,050.00	12/13/24	
003419	12/12/24	Venus Supplies and Services		\$ 863.14	12/13/24	X
003420	12/12/24	VERIZON CONNECT NWF, INC		\$ 37.90	12/13/24	X
003421	12/23/24	ADAMS GLASS & ALUMINUM, INC	Window repairs	\$ 3,706.00	12/24/24	X
003422	12/23/24	ALL CITY MANAGEMENT SERVICES,INC	Contracted crossing guards	\$ 1,277.64	12/24/24	X
003423	12/23/24	APEX ELEVATOR INSPECTION		\$ 70.00	12/24/24	
003424	12/23/24	Lara Ashworth	Tuition reimbursement	\$ 900.00	12/24/24	X
003425	12/23/24	Bimbo Bakeries USA		\$ 232.88	12/24/24	X
003426	12/23/24	CARBON LEHIGH INTERMEDIATE UNIT #21		\$ 800.00	12/24/24	
003427	12/23/24	Elinis Davila Jafar	Tuition reimbursement	\$ 1,800.00	12/24/24	
003428	12/23/24	DERSTINE'S	Dairy products	\$ 1,270.38	12/24/24	X
003429	12/23/24	JP MASCARO & SONS	Refuse/recycling	\$ 2,246.80	12/24/24	X
003430	12/23/24	Kegel's Produce	Fresh produce	\$ 1,150.50	12/24/24	X
003431	12/23/24	Kopos Medx, Inc.	Contracted staffing agency	\$ 6,369.45	12/24/24	X
003432	12/23/24	JUDITH MAGINNIS	Tuition reimbursement	\$ 900.00	12/24/24	X
003433	12/23/24	KARA MCGILL	Travel reimbursement	\$ 14.31	12/24/24	
003434	12/23/24	Joanne Safi-Battle	Tuition reimbursement	\$ 395.00	12/24/24	X
003435	12/23/24	Lynette Tulier Rodriguez	Tuition reimbursement	\$ 1,800.00	12/24/24	
003436	12/23/24	VIPER PEST SERVICES		\$ 200.00	12/24/24	
EFT						
100008124887	12/2/24	UGI UTILITIES, INC.		\$ 412.09	12/2/24	X
100008125028	12/2/24	UGI UTILITIES, INC.		\$ 138.38	12/2/24	X
100008125124	12/2/24	UGI UTILITIES, INC.		\$ 71.55	12/2/24	X
100008125128	12/2/24	UGI UTILITIES, INC.		\$ 561.90	12/2/24	X

Roberto Clemente Charter School
 Payment List
 For the Period 12/1/24 through 12/31/24

Ref No.	Ref Date	Vendor	Description	Amount	Issue Date	Cleared
12022024	12/24	12/2/24	HEALTHNOW ADMINISTRATIVE SERVICES	<i>Health insurance</i>	\$ 40,829.00	12/2/24 X
16992308	12/13/24	TOSHIBA FINANCIAL SERVICES	<i>Copier leases</i>	\$ 1,259.80	12/13/24 X	
16992309	12/13/24	TOSHIBA FINANCIAL SERVICES	<i>Copier leases</i>	\$ 1,223.49	12/13/24 X	
172255-255c8c	12/13/24	AMAZON CREDIT PLAN		\$ 294.25	12/13/24 X	
24121364	12/13/24	PPL ELECTRIC UTILITIES		\$ 31.45	12/13/24 X	
24121384	12/13/24	PPL ELECTRIC UTILITIES	<i>Electric utilities</i>	\$ 2,487.92	12/13/24 X	
24121387	12/13/24	PPL ELECTRIC UTILITIES	<i>Electric utilities</i>	\$ 1,119.63	12/13/24 X	
3143371924	12/13/24	TOSHIBA FINANCIAL SERVICES		\$ 319.47	12/13/24 X	
3143372011	12/13/24	TOSHIBA FINANCIAL SERVICES		\$ 581.77	12/13/24 X	
5752198	12/13/24	US FOODS	<i>Food</i>	\$ 4,216.38	12/13/24 X	
5946895558	12/13/24	T- MOBILE		\$ 498.96	12/13/24 X	
72090497	12/13/24	PURCHASE POWER		\$ 125.00	12/13/24 X	
72090522	12/13/24	PITNEY BOWES GLOBAL FINANCIAL SERVICES		\$ 282.93	12/13/24 X	
72090544	12/13/24	PITNEY BOWES GLOBAL FINANCIAL SERVICES		\$ 269.19	12/13/24 X	
90262656039	12/13/24	RCN		\$ 424.76	12/13/24 X	
1000011306041	12/13/24	LINCOLN FINANCIAL SERVICE	<i>Dental/STD/LTD/LI insurance</i>	\$ 6,142.04	12/13/24 X	
1000011306041	12/24/24	HIGHMARK BLUE SHIELD		\$ 613.91	12/24/24 X	
773392	12/24/24	PENTELEDATA		\$ 429.00	12/24/24 X	
100008206201	12/24/24	UGI UTILITIES, INC.		\$ 558.94	12/24/24 X	
100008206322	12/24/24	UGI UTILITIES, INC.		\$ 284.27	12/24/24 X	
100008206502	12/24/24	UGI UTILITIES, INC.		\$ 889.94	12/24/24 X	
122424	12/24/24	STAPLES ADVANTAGE		\$ 545.88	12/24/24 X	
1684880031	12/24/24	LEHIGH COUNTY AUTHORITY ALLENTOWN		\$ 269.89	12/24/24 X	
1684880243	12/24/24	LEHIGH COUNTY AUTHORITY ALLENTOWN		\$ 436.40	12/24/24 X	
1684880405	12/24/24	LEHIGH COUNTY AUTHORITY ALLENTOWN		\$ 86.43	12/24/24 X	
1171403-08ff85	12/24/24	AMAZON CREDIT PLAN	<i>Classroom/office supplies</i>	\$ 2,235.35	12/24/24 X	
3f7cb4f6435e	12/24/24	AMTRUST NORTH AMERICA	<i>Workers' compensation insurance</i>	\$ 5,999.00	12/24/24 X	
5964904	12/24/24	US FOODS	<i>Food</i>	\$ 9,129.00	12/24/24 X	
6063125	12/24/24	TOSHIBA AMERICA BUSINESS SOLUTIONS	<i>Copier maintenance</i>	\$ 2,563.47	12/24/24 X	
1574614577277	12/24/24	HOME DEPOT CREDIT SERVICES		\$ 163.74	12/24/24 X	
72242642	12/24/24	PURCHASE POWER		\$ 125.00	12/24/24 X	
P - 336133427	12/28/24	ZOOM		\$ 12.79	12/28/24 X	

Health Insurance Claims (HIC)

117	11/20-11/26	12/3/24	HealthNow	<i>Health Claims: PE 11/26/24</i>	\$ 38,456.11	12/3/24 X
1204	11/27-12/3	12/9/24	HealthNow	<i>Health Claims- PE 12/3/24</i>	\$ 8,751.94	12/9/24 X
1211	12/4-12/10	12/16/24	HealthNow	<i>Health Claims- PE 12/10/24</i>	\$ 8,450.28	12/16/24 X
118	12/11-17/24	12/23/24	HealthNow	<i>Health Claims: PE 12/17/24</i>	\$ 19,185.37	12/23/24 X

Payroll

28	PPE11/23/24	12/2/24	PENSERV PLAN SERVICES INC	<i>EE/ER 403b contributions</i>	\$ 14,148.35	12/2/24 X
0	PPE 11/23/24	12/2/24	VOYA FINANCIAL		\$ 684.92	12/2/24 X
38000101	11/24	12/3/24	P.S.E.R.S.EMPLOYEE # 9254	<i>EE State pension contributions</i>	\$ 15,937.18	12/3/24 X

Roberto Clemente Charter School
 Payment List
 For the Period 12/1/24 through 12/31/24

Ref No.	Ref Date	Vendor	Description	Amount	Issue Date	Cleared
676242906	12/6/24	ADP		\$ 612.14	12/6/24	X
0282	12/7/2024	12/13/24	PA SCDU	\$ 293.54	12/13/24	X
PPE 12/7/2024	12/13/24	PAYROLL/TAXES	<i>ACH payroll & taxes</i>	\$ 188,091.40	12/13/24	X
60 PPE 12/7/24	12/13/24	BERKHEIMER		\$ 20.00	12/13/24	X
19 PPE 12/7/24	12/13/24	VOYA FINANCIAL		\$ 658.92	12/13/24	X
51755636	12/13/24	Roba Bozakis	<i>Contracted dietitian</i>	\$ 840.00	12/13/24	X
51755637	12/13/24	MCKENNA SNYDER LLC	<i>Legal services</i>	\$ 1,397.50	12/13/24	X
51755638	12/13/24	Janine M Wargo	<i>Contracted special ed support services</i>	\$ 22,306.25	12/13/24	X
46 PPE 12/7/24	12/16/24	PENSERV PLAN SERVICES INC	<i>EE/ER 403b contributions</i>	\$ 13,634.20	12/16/24	X
677308404	12/20/24	ADP		\$ 612.14	12/20/24	X
677993860	12/27/24	ADP		\$ 130.97	12/27/24	X
0 PPE 12/21/24	12/27/24	BERKHEIMER		\$ 49.35	12/27/24	X
V PPE 12/21/24	12/27/24	PAYROLL/TAXES	<i>ACH payroll & taxes</i>	\$ 197,509.07	12/27/24	X
51761275	12/27/24	Denise L Konez	<i>Supplies (Dee's Crafts)</i>	\$ 420.00	12/27/24	X
51761276	12/27/24	Barbacane Thornton and company	<i>Contracted auditors</i>	\$ 6,500.00	12/27/24	X
00282	12/21/24	12/27/24	PA SCDU	\$ 293.54	12/27/24	X
CEO's Account (Central Administration)						
121624AMAC	12/16/24	Chick fill -A	<i>Staff holiday breakfast</i>	\$ 45.58	12/16/24	X
121824AMAC	12/18/24	Chick fill -A	<i>Staff holiday breakfast</i>	\$ 136.74	12/18/24	X
121924AMAC	12/19/24	Chick fill -A	<i>Staff holiday breakfast</i>	\$ 136.74	12/19/24	X
Principal's Account (Elementary School)						
<i>No activity</i>						
Principal's Account (Secondary School)						
120624TKOB-1	12/4/24	Weis	<i>Staff holiday supplies</i>	\$ 37.79	12/4/24	X
120924TKOB-1	12/7/24	WALMART	<i>Student activity supplies</i>	\$ 29.00	12/7/24	X
121724TKOB-3	12/14/24	TARGET	<i>Staff holiday supplies</i>	\$ 62.60	12/14/24	X
121724TKOB-1	12/15/24	Family Dollar	<i>Staff holiday supplies</i>	\$ 15.00	12/15/24	X
121724TKOB-2	12/15/24	Dollar Tree	<i>Professional development/student & staff holiday supplies</i>	\$ 32.75	12/15/24	X
121724TKOB-4	12/15/24	WAWA, INC	<i>Staff holiday supplies</i>	\$ 20.00	12/15/24	X
				\$ 772,487.15		

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ROBERTO CLEMENTE CHARTER SCHOOL

FINANCIAL STATEMENTS

JUNE 30, 2024

ROBERTO CLEMENTE CHARTER SCHOOL
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INDEPENDENT AUDITOR'S REPORT

January 13, 2025

To the Board of Trustees
Roberto Clemente Charter School
Allentown, Pennsylvania

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of Roberto Clemente Charter School ("the School"), Allentown, Pennsylvania, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Roberto Clemente Charter School, Allentown, Pennsylvania, as of June 30, 2024, and the respective changes in financial position and the respective budgetary comparison for the general fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 9, and the schedule of the School's proportionate share of the net pension liability, schedule of School pension contributions, schedule of the School's proportionate share of the net OPEB liability, and schedule of School OPEB contributions on pages 38 through 41 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's basic financial statements. The schedule of expenditures of federal awards on page 47 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), and is not a required part of the financial statements. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 13, 2025, on our consideration of the 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

To the Board of Trustees
Roberto Clemente Charter School

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other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

BARBACANE, THORNTON & COMPANY LLP

The Board of Trustees of Roberto Clemente Charter School (“the School”) offers readers of the School’s financial statements this narrative overview and analysis of the financial activities of the School for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with the School’s financial statements.

FINANCIAL HIGHLIGHTS

- Total revenues increased by \$685,357 to \$11,332,967 mainly due to increases in local education agency assistance.
- At the close of the current fiscal year, the School reported an ending net deficit of \$693,442.
- The General Fund ended the year with a fund balance of \$4,386,772, an increase of \$446,548 from the previous year.
- The School’s cash balance at June 30, 2024 was \$3,244,346, representing a decrease of \$478,628 from June 30, 2023.

OVERVIEW OF THE FINANCIAL STATEMENTS

The management’s discussion and analysis is intended to serve as an introduction to the School’s basic financial statements. The School’s basic financial statements as presented comprise four components: Management’s Discussion and Analysis (this section), the basic financial statements, required supplementary information, reporting required under *Government Auditing Standards*, and the Office of Management and Budget’s Uniform Guidance.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the School’s finances in a manner similar to a private-sector business.

The *statement of net position* presents information on the School’s assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between these items as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School is improving or deteriorating.

The *statement of activities* presents information showing how the School’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The government-wide financial statements report on the function of the School that is principally supported by subsidies from school districts whose constituents attend the School.

ROBERTO CLEMENTE CHARTER SCHOOL

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (CONT'D)

JUNE 30, 2024

DRAFT - FOR DISCUSSION PURPOSES ONLY

Fund Financial Statements

A fund is a group of related accounts that are used to maintain control over resources that have been segregated for specific activities or purposes. The School, like governmental-type entities, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The School's two types of funds, governmental and fiduciary, use different accounting approaches as further described below.

Governmental Funds

All of the School's basic services are reported in the governmental funds, which focuses on how money flows into and out of the funds and the balances left at year end that are available for spending. These funds are reported using the modified accrual accounting method, which measures cash and all other financial assets that can be readily converted to cash. Such information is useful in assessing the School's financing requirements. In particular, fund balance may serve as a useful measure of a government's net resources available for spending for program purposes at the end of the fiscal year.

Fiduciary Funds

The School is a fiduciary for its student activity assets that, due to a fiduciary arrangement, can be used only for student activities. All of the School's fiduciary activities are reported in a separate statement of fiduciary net position. These activities are excluded from the School's other financial statements because the assets cannot be utilized by the School to finance its operations.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of June 30, 2024, the School's liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources by \$693,442.

	June 30	
	2024	2023
Current and other assets	\$ 5,247,581	\$ 4,859,098
Capital assets	5,046,342	5,784,465
Total assets	10,293,923	10,643,563
Deferred outflows of resources	989,724	1,028,621

ROBERTO CLEMENTE CHARTER SCHOOL

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (CONT'D)

JUNE 30, 2024

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	June 30	
	<u>2024</u>	<u>2023</u>
(cont'd)		
Long-term liabilities outstanding	9,391,232	10,619,645
Other liabilities	1,503,405	1,515,292
Total liabilities	<u>10,894,637</u>	<u>12,134,937</u>
Deferred inflows of resources	<u>1,082,452</u>	<u>1,108,890</u>
Net Position (Deficit):		
Net investment in capital assets	1,491,514	1,698,402
Unrestricted (deficit)	<u>(2,184,956)</u>	<u>(3,270,045)</u>
Total net position (deficit)	<u>\$ (693,442)</u>	<u>\$ (1,571,643)</u>

The School's net position increased by \$878,201 primarily due to current year expenses coming in lower than current year actual revenues.

The School's revenues are predominantly from the Allentown School District based on the student enrollment.

The total cost of all programs and services was \$10,454,766.

	Year Ended June 30,	
	<u>2024</u>	<u>2023</u>
Revenues:		
Program revenues		
Operating and capital grants	\$ 2,838,999	\$ 2,924,245
Charges for services	9,988	20,420
General		
Local educational agency revenues	8,438,380	7,670,028
Other	45,600	32,917
Total Revenue	<u>11,332,967</u>	<u>10,647,610</u>
Expenses:		
Instruction	4,614,713	4,557,288
Support services	4,083,171	3,761,365
Noninstructional services	685,947	745,522
Depreciation/amortization expense	897,351	904,022
Interest	173,584	197,983
Total Expenses	<u>10,454,766</u>	<u>10,166,180</u>
Changes in Net Position (Deficit)	878,201	481,430
Beginning Net Position (Deficit)	<u>(1,571,643)</u>	<u>(2,053,073)</u>
Ending Net Position (Deficit)	<u>\$ (693,442)</u>	<u>\$ (1,571,643)</u>

Governmental Fund

The focus of the School's governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the School's financing requirements. In particular, *fund balance* may serve as a useful measure of a government's net resources available for spending for program purposes at the end of the fiscal year.

The General Fund reported an ending fund balance of \$4,386,772, which was an increase of \$446,548 from the previous year. For the year ended June 30, 2024, the General Fund's revenue of \$11,332,967 and other financing sources of \$75,520 exceeded expenditures of \$10,961,939 by \$446,548.

Governmental Funds Budgetary Highlights

Budgeted revenues exceeded actual revenues by \$362,303 due to lower than budgeted revenues from federal sources and other sources. This was offset by higher than budgeted revenues from state sources and local educational agencies.

Actual expenditures were lower than budgeted expenditures by \$723,194.

CAPITAL ASSET AND DEBT ADMINISTRATION

As of June 30, 2024, the School's investment in capital assets for its governmental activities totaled \$5,046,342 (net of accumulated depreciation/amortization). This investment in capital assets includes buildings and improvements, furniture and equipment, subscriptions assets, and right to use lease assets (buildings and equipment). Additional information on the School's capital assets can be found in Note 5.

The School had a lease liability of \$3,509,644 and a subscription liability of \$45,184 as of June 30, 2024. Additional information on the School's long-term debt can be found in Notes 10 and 11 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The fiscal and operational stability of our Commonwealth's charter schools are directly linked to the State of Pennsylvania's Budget and shifting political realities. This issue manifests itself most clearly in the way that the state determines each charter school's per pupil allotment which is calculated by student's school district of residence and form PDE-363. The PDE 363 uses a "state-determined" formula to calculate per pupil allotments.

FUTURE EVENTS THAT WILL FINANCIALLY IMPACT THE SCHOOL

Except as listed in the above economic factors, there are no known additional future events that will financially impact the School.

ROBERTO CLEMENTE CHARTER SCHOOL

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (CONT'D)

JUNE 30, 2024

DRAFT - FOR DISCUSSION PURPOSES ONLY

CONTACTING THE SCHOOL'S FINANCIAL MANAGEMENT

The financial report is designed to provide interested parties a general overview of the School's finances. Questions regarding any of the information provided in this report should be addressed to the Chief Executive Officer, Roberto Clemente Charter School, 131 West Hamilton Street, Allentown, Pennsylvania 18101.

**ROBERTO CLEMENTE CHARTER SCHOOL
STATEMENT OF NET POSITION**

JUNE 30, 2024

DRAFT - FOR DISCUSSION PURPOSES ONLY

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

CURRENT ASSETS:

Cash and cash equivalents	\$ 3,244,172
Federal subsidies receivable	326,526
State subsidies receivable	143,137
Other receivables	1,449,824
Deposit	65,419
Prepaid expenses	18,503
Total Current Assets	<u>5,247,581</u>

NONCURRENT ASSETS:

Land	1,064
Property and equipment, net	1,797,530
Right-to-use lease asset, net	3,196,436
Subscription asset, net	51,312
Total Noncurrent Assets	<u>5,046,342</u>

TOTAL ASSETS 10,293,923

DEFERRED OUTFLOWS OF RESOURCES:

Deferred outflows related to pension	919,168
Deferred outflows related to OPEB	70,556
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>989,724</u>

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES \$ 11,283,647

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (DEFICIT)

CURRENT LIABILITIES:

Accounts payable	\$ 161,939
Accrued expenses	694,147
Unearned revenue	4,723
Subscription liability	22,888
Lease liability	619,708
Total Current Liabilities	<u>1,503,405</u>

NONCURRENT LIABILITIES:

Subscription liability	22,296
Lease liability	2,889,936
Net pension liability	6,228,000
Net OPEB liability	251,000
Total Noncurrent Liabilities	<u>9,391,232</u>

TOTAL LIABILITIES 10,894,637

DEFERRED INFLOWS OF RESOURCES:

Deferred inflows related to OPEB	116,417
Deferred inflows related to pension	966,035
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,082,452</u>

NET POSITION (DEFICIT) :

Net investment in capital assets	1,491,514
Unrestricted (deficit)	(2,184,956)
TOTAL NET POSITION (DEFICIT)	<u>(693,442)</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (DEFICIT) \$ 11,283,647

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

ROBERTO CLEMENTE CHARTER SCHOOL

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2024

DRAFT - FOR DISCUSSION PURPOSES ONLY

	Program Revenues			Net Revenue (Expense) and Change in Net Position (Deficit)
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
GOVERNMENTAL ACTIVITIES				
Instructional services	\$ 4,614,713	\$ 1,986,877	\$ -	\$ (2,627,836)
Support services	4,083,171	234,062	-	(3,839,121)
Noninstructional services	685,947	618,060	-	(67,887)
Interest on long-term debt	173,584	-	-	(173,584)
Unallocated depreciation/amortization expense	897,351	-	-	(897,351)
TOTAL GOVERNMENTAL ACTIVITIES	<u>10,454,766</u>	<u>2,838,999</u>	<u>-</u>	<u>(7,605,779)</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 10,454,766</u>	<u>\$ 2,838,999</u>	<u>\$ -</u>	<u>(7,605,779)</u>

GENERAL REVENUES:

Local educational agencies revenues	8,438,380
Miscellaneous revenues	45,600
TOTAL GENERAL REVENUES	<u>8,483,980</u>

CHANGE IN NET POSITION (DEFICIT)

878,201

NET POSITION (DEFICIT), BEGINNING OF YEAR

(1,571,643)

NET POSITION (DEFICIT), END OF YEAR

\$ (693,442)

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

**ROBERTO CLEMENTE CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUND
JUNE 30, 2024**

DRAFT - FOR DISCUSSION PURPOSES ONLY

ASSETS	
Cash and cash equivalents	\$ 3,244,172
Federal subsidies receivable	326,526
State subsidies receivable	143,137
Other receivables	1,449,824
Deposit	65,419
Prepaid expenditures	<u>18,503</u>
TOTAL ASSETS	<u><u>\$ 5,247,581</u></u>
 LIABILITIES AND FUND BALANCE	
LIABILITIES:	
Accounts payable	\$ 161,939
Accrued expenses	694,147
Unearned revenue	<u>4,723</u>
Total Liabilities	<u>860,809</u>
 FUND BALANCE:	
Nonspendable - prepaid expenditures	18,503
Assigned	3,010,140
Unassigned	<u>1,358,129</u>
Total Fund Balance	<u>4,386,772</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u><u>\$ 5,247,581</u></u>

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

ROBERTO CLEMENTE CHARTER SCHOOL
RECONCILIATION OF BALANCE SHEET - GOVERNMENTAL FUND
TO STATEMENT OF NET POSITION
JUNE 30, 2024

DRAFT - FOR DISCUSSION PURPOSES ONLY

FUND BALANCE FOR GOVERNMENTAL FUND \$ 4,386,772

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

Land	\$ 1,064	
Property and equipment	4,739,939	
Right-to-use lease asset	5,129,384	
Subscription asset	129,764	
Accumulated depreciation/amortization	<u>(4,953,809)</u>	5,046,342

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Those liabilities consist of:

Lease liability	(3,509,644)	
Subscription liability	(45,184)	
Net pension liability	(6,228,000)	
Net OPEB liability	<u>(251,000)</u>	(10,033,828)

Deferred inflows and outflows of resources related to the School's pension and OPEB liabilities do not represent current resources or uses of resources and, therefore, are not reported in the funds. Deferred inflows and outflows of resources consist of the following:

Deferred outflows related to pension	919,168	
Deferred outflows related to OPEB	70,556	
Deferred inflows related to pension	(966,035)	
Deferred inflows related to OPEB	<u>(116,417)</u>	<u>(92,728)</u>

TOTAL NET DEFICIT OF GOVERNMENTAL ACTIVITIES \$ (693,442)

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

ROBERTO CLEMENTE CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

DRAFT - FOR DISCUSSION PURPOSES ONLY

REVENUES	
Local educational agencies assistance	\$ 8,438,380
State sources	225,308
Federal sources	2,613,691
Other sources	55,588
TOTAL REVENUES	<u>11,332,967</u>
 EXPENDITURES	
Current:	
Instruction	4,928,730
Support services	4,361,019
Noninstructional services	732,623
Debt service	780,339
Capital outlays	159,228
TOTAL EXPENDITURES	<u>10,961,939</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	 <u>371,028</u>
 OTHER FINANCING SOURCES	
Proceeds from leases	75,520
TOTAL OTHER FINANCING SOURCES	<u>75,520</u>
 NET CHANGE IN FUND BALANCE	 446,548
 FUND BALANCE, BEGINNING OF YEAR	 <u>3,940,224</u>
 FUND BALANCE, END OF YEAR	 <u><u>\$ 4,386,772</u></u>

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

ROBERTO CLEMENTE CHARTER SCHOOL
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUND TO STATEMENT OF ACTIVITIES
JUNE 30, 2024

NET CHANGE IN FUND BALANCE - GOVERNMENTAL FUND \$ 446,548

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

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation/amortization expense. This is the amount by which depreciation/amortization expense (\$897,351) exceeded capital outlay (\$159,228). (738,123)

The issuance of long-term debt (e.g. leases, subscriptions) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. 531,235

Pension and OPEB expenses in the statement of activities differ from the amount reported in the governmental funds because pension and OPEB expenses are recognized on the statement of activities based on the School's proportionate share of the expenses of the cost-sharing pension and OPEB plans, whereas pension and OPEB expenditures are recognized in the governmental funds when a requirement to remit contributions to the plans exists. 638,541

CHANGE IN NET DEFICIT OF GOVERNMENTAL ACTIVITIES \$ 878,201

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

**ROBERTO CLEMENTE CHARTER SCHOOL
BUDGETARY COMPARISON STATEMENT - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021**

DRAFT - FOR DISCUSSION PURPOSES ONLY

	Budgeted Amounts		Actual Revenues/ Expenditures	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local educational agencies assistance	\$ 8,249,846	\$ 8,249,846	\$ 8,438,380	\$ 188,534
State sources	165,102	165,102	225,308	60,206
Federal sources	3,204,268	3,204,268	2,613,691	(590,577)
Other sources	76,054	76,054	55,588	(20,466)
TOTAL REVENUES	<u>11,695,270</u>	<u>11,695,270</u>	<u>11,332,967</u>	<u>(362,303)</u>
EXPENDITURES				
Instruction	5,475,557	5,475,557	4,928,730	546,827
Support services	4,533,771	4,533,771	4,361,019	172,752
Noninstructional services	787,953	787,953	732,623	55,330
Debt service	879,852	879,852	780,339	99,513
Capital outlays	8,000	8,000	159,228	(151,228)
TOTAL EXPENDITURES	<u>11,685,133</u>	<u>11,685,133</u>	<u>10,961,939</u>	<u>723,194</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	10,137	10,137	371,028	360,891
OTHER FINANCING SOURCES				
Proceeds from lease	-	-	75,520	75,520
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>75,520</u>	<u>75,520</u>
NET CHANGE IN FUND BALANCE	10,137	10,137	446,548	436,411
FUND BALANCE, BEGINNING OF YEAR	<u>3,940,224</u>	<u>3,940,224</u>	<u>3,940,224</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 3,950,361</u>	<u>\$ 3,950,361</u>	<u>\$ 4,386,772</u>	<u>\$ 436,411</u>

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

ROBERTO CLEMENTE CHARTER SCHOOL
 STATEMENT OF NET POSITION - FIDUCIARY FUND
 JUNE 30, 2024

DRAFT - FOR DISCUSSION PURPOSES ONLY

	Custodial Fund
ASSETS	
Cash and cash equivalents	\$ 174
TOTAL ASSETS	\$ 174
LIABILITIES AND NET POSITION	
LIABILITIES:	
Accounts payable	\$ -
NET POSITION	
Reserved for student activities	174
TOTAL NET POSITION	174
TOTAL LIABILITIES AND NET POSITION	\$ 174

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

ROBERTO CLEMENTE CHARTER SCHOOL
STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUND
FOR THE YEAR ENDED JUNE 30, 2024

DRAFT - FOR DISCUSSION PURPOSES ONLY

	<u>Custodial Fund</u>
ADDITIONS	
Local sources	\$ 11,258
TOTAL REVENUES	11,258
DEDUCTIONS	
Operation of noninstructional activities	12,258
TOTAL EXPENDITURES	12,258
NET CHANGE IN NET POSITION	(1,000)
NET POSITION, BEGINNING OF YEAR	1,174
NET POSITION, END OF YEAR	\$ 174

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

DRAFT - FOR DISCUSSION PURPOSES ONLY

NOTES TO FINANCIAL STATEMENTS

NOTE 1 NATURE OF THE ORGANIZATION

Roberto Clemente Charter School ("the School") is a charter school located in Allentown, Pennsylvania. The School was established and operates under the provisions enacted by the General Assembly of the Commonwealth of Pennsylvania in 1997. The School was granted a renewal of the charter which ends on June 30, 2025. The charter may be renewed by a majority vote of the Board of School Directors for additional five-year periods upon expiration.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIESBasis of Accounting

The financial statements of the School are prepared in accordance with the accounting system and procedures prescribed for charter schools by the Commonwealth of Pennsylvania, Department of Education, which conforms to accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board ("GASB") is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles.

Financial Reporting Entity

GASB's *Codification of Governmental Accounting and Financial Reporting Standards* ("GASB Codification") established the criteria for determining the activities, organizations, and functions of governments to be included in the financial statements of the reporting entity. In evaluating the School as a reporting entity, management has addressed all potential component units which may or may not fall within the School's financial accountability. The criteria used to evaluate component units for possible inclusion as part of the School's reporting entity are financial accountability and the nature and significance of the relationship. The School is considered to be an independent reporting entity and has no component units.

Entity-wide and Fund Financial Statements

The entity-wide financial statements (the statement of net position and the statement of activities) report on the School as a whole. The statement of activities demonstrates the degree to which the direct expenses of the School's functions are offset by program revenues.

The statement of net position and the statement of activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred regardless of the timing of the related cash flows. Grants and similar items are recognized as soon as all eligibility requirements imposed by the provider have been met.

Amounts reported as program revenues include federal and state grants. Internally dedicated resources and per-student subsidy from local school districts are reported as general revenues rather than as program revenues.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)Fund Financial Statements

During the school 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 report detailed information about the School. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Fiduciary fund financial statements are presented by fund type.

Governmental Fund

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the current period. Expenditures generally are recorded when a liability is incurred, if measurable.

The School reports the following major governmental fund:

- **General Fund** – The general fund is the School's primary operating fund. It accounts for all financial resources of the School.

Fund balance of the governmental fund is classified as applicable, as follows:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by formal action of the Board of Trustees. The Board is the highest level of decision-making authority for the School. Commitments may be established, modified, or rescinded only through resolutions approved by the Board of Trustees.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The Chief Executive Officer may assign amounts for specific purposes. The School assigned \$3,010,140 of the fund balance as follows:

- \$1,226,179 for capital expenditures
- \$38,648 for technology updates/replacements
- \$1,440,000 for a 3-month operating reserve

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (cont'd)

- \$50,000 for a board designated emergency
- \$252,563 for a budget shortfall
- \$2,750 for scholarships and awards

Unassigned – all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the School considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the School considers amounts to have been spent first out of committed funds, then assigned funds and, finally, unassigned funds, as needed, unless the Board or Chief Executive Officer have provided otherwise in their commitment or assignment actions.

Fiduciary Funds

Fiduciary funds account for the assets held by the School as a trustee or custodian for individuals, private organizations, and/or governmental units and are, therefore, not available to support the School's own programs. The School accounts for these assets in custodial funds using the economic resources measurement focus. The custodial fund accounts for funds held on behalf of student clubs, classes and organizations.

Method of Accounting

The entity-wide financial statements report net position in one of three components. Net investment in capital assets consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of borrowings attributable to acquiring, constructing, or improving those assets. Net position is reported as restricted when constraints placed on net position use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Unrestricted net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted."

Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. An annual budget is adopted for the general fund.

Prepaid Expenses/Expenditures

Prepaid items include payments to vendors for services applicable to future accounting periods such as insurance premiums at cost and business services to be consumed in future accounting periods.

DRAFT - FOR DISCUSSION PURPOSES ONLY

NOTES TO FINANCIAL STATEMENTS

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Cash and Cash Equivalents

The School's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Capital Assets

Capital assets, including buildings and improvements, furniture and equipment, subscription assets, and right-to-use lease assets are reported in the statement of net position. All capital assets are capitalized at cost and updated for additions and retirements during the year. The School generally capitalizes any purchases with an estimated useful life greater than one year and value of \$1,000 or greater. Capital assets of the School are depreciated/amortized using the straight-line method over the estimated useful lives of the assets as follows:

Buildings and improvements	15 - 25 years
Furniture and equipment	5 - 7 years
Right-to-use lease assets	term of lease
Subscription assets	term of subscription

Deferred Inflows and Deferred Outflows of Resources

In addition to assets and liabilities, the financial statements will sometimes report separate sections for deferred inflows and deferred outflows of resources. These separate financial statement elements represent acquisition or use of net position that applies to a future period(s) and so will not be recognized as an inflow or outflow of resources (revenue or expense/expenditure) until that time. The School currently has two types of items that qualify for reporting in this category. Pension and OPEB contributions made subsequent to the measurement date and, therefore, not reflected in the net pension and OPEB liabilities under full accrual basis reporting are reported as a deferred outflow of resources on the entity-wide statement of net position. Certain changes to the net pension and OPEB liabilities are required to be amortized over a period of years; the unamortized portions of these changes are reflected as deferred outflows and inflows of resources on the entity-wide statement of net position.

Income Tax Status

The School is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. The School qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(1). The School did not engage in any unrelated business activities during the fiscal year. Management believes more likely than not that its tax-exempt status and tax positions will be sustained if examined by authorities.

DRAFT - FOR DISCUSSION PURPOSES ONLY

NOTES TO FINANCIAL STATEMENTS

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Use of Estimates in the Preparation of Financial Statements

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 disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 3 CASH AND CASH EQUIVALENTS

Deposits

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned. The School does not have a policy for custodial credit risk. At June 30, 2024, the carrying amount of the School's deposits was \$3,244,346, and the bank balance was \$3,283,540. Of this amount, \$250,000 was insured by the Federal Deposit Insurance Corporation (FDIC), and \$3,033,540 was exposed to custodial credit risk because it was uninsured, and the collateral held by the depository's agent was not in the School's name.

NOTE 4 RECEIVABLES

Receivables as of June 30, 2024 consist primarily of receipts from local school districts and subsidies from federal and state authorities. All receivables are considered collectible due to the stable condition of these programs.

NOTE 5 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance July 01, 2023	Additions	Deletions	Balance June 30, 2024
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated/ amortized:				
Land	\$ 1,064	\$ -	\$ -	\$ 1,064
Total Capital Assets Not Being Depreciated/Amortized	1,064	-	-	1,064

DRAFT - FOR DISCUSSION PURPOSES ONLY

NOTES TO FINANCIAL STATEMENTS

NOTE 5 **CAPITAL ASSETS** (cont'd)

(cont'd)	Balance July 01, 2023	Additions	Deletions	Balance June 30, 2024
Capital assets being depreciated/ amortized:				
Buildings and improvements	2,496,671	36,095	-	2,532,766
Right-to-use lease asset	5,053,864	75,520	-	5,129,384
Subscription asset	129,764	-	-	129,764
Furniture and equipment	2,159,560	47,613	-	2,207,173
Total Capital Assets Being Depreciated/ Amortized	9,839,859	159,228	-	9,999,087
Accumulated depreciation	(2,723,722)	(218,687)	-	(2,942,409)
Accumulated amortization	(1,332,736)	(678,664)	-	(2,011,400)
Total Capital Assets Being Depreciated/ Amortized, Net	5,783,401	(738,123)	-	5,045,278
Governmental Activities Capital Assets, Net	\$ 5,784,465	\$ (738,123)	\$ -	\$ 5,046,342

Depreciation/amortization expense was charged to functions/programs of the School as follows:

GOVERNMENTAL ACTIVITIES:

Unallocated \$ 897,351

NOTE 6 **LINE OF CREDIT**

The School maintains a line of credit for \$400,000 ("the Line") with New Tripoli Bank for working capital purposes. The Line expires in October 2024. Interest is payable at the Wall Street Journal Prime Rate which was 8.00% at June 30, 2024. At June 30, 2024, the balance on the line was \$0. There was no interest expense or activity for the year ended June 30, 2024.

NOTE 7 **FUNDING**

The School receives funding mainly from the Allentown School District on a monthly basis based on enrollment. The rate of funding per student is determined on an annual basis. The School also receives state and federal funding.

NOTE 8 **GOVERNMENT GRANTS AND REIMBURSEMENT PROGRAMS**

The School participates in numerous state and federal grant and reimbursement programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs and reimbursement programs for facility lease costs and health services are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the School has not complied with the rules and regulations governing the grants

DRAFT - FOR DISCUSSION PURPOSES ONLY

NOTES TO FINANCIAL STATEMENTS

NOTE 8 GOVERNMENT GRANTS AND REIMBURSEMENT PROGRAMS (cont'd)

and reimbursement programs, refunds of any money received may be required and the collectability of any related receivable at June 30, 2024 may be impaired. In the opinion of the School, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants. Therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

NOTE 9 LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2024 is as follows:

	Balance July 1, 2023	Additions	Reductions	Balance June 30, 2024	Due Within One Year
Lease liability	\$ 4,019,285	\$ 75,520	\$ 585,161	\$ 3,509,644	\$ 619,708
Subscription liability	66,778	-	21,594	45,184	22,888
Net pension liability	6,847,000	-	619,000	6,228,000	-
Net OPEB liability	283,000	-	32,000	251,000	-
TOTALS	\$ 11,216,063	\$ 75,520	\$ 1,257,755	\$ 10,033,828	\$ 642,596

Payments of long-term liabilities from are paid out from the general fund.

NOTE 10 LEASING ARRANGEMENTS

The School has entered into lease agreements for both school buildings. Monthly payments were \$22,617 and \$36,823 for the year ended June 30, 2024 and increase in accordance with the lease terms. In addition, the School pays all operating costs including utilities.

The School also leases equipment under lease agreements with expiration dates through fiscal 2029.

The following is a schedule of future minimum lease payments as of June 30, 2024:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 619,708	\$ 144,325	\$ 764,033
2026	660,858	115,489	776,347
2027	404,115	91,307	495,422
2028	423,078	73,261	496,339
2029	441,497	53,941	495,438
2030-2034	960,388	98,748	1,059,136
Total	\$ 3,509,644	\$ 577,071	\$ 4,086,715

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NOTES TO FINANCIAL STATEMENTS

NOTE 11 SUBSCRIPTION ARRANGEMENTS

The School has entered into subscription-based information technology arrangements for software with expiration dates through fiscal 2026.

The following is a schedule of future minimum payments as of June 30, 2024:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 22,888	\$ 1,461	\$ 24,349
2026	22,296	725	23,021
Total	<u>\$ 45,184</u>	<u>\$ 2,186</u>	<u>\$ 47,370</u>

NOTE 12 PENSION PLAN

Plan Description

The School contributes to the Public School Employees' Retirement System ("PSERS"), a governmental cost-sharing multiple-employer defined benefit pension plan administered by the Commonwealth of Pennsylvania Public School Employees' Retirement System. The PSERS provides retirement and disability, legislatively mandated *ad hoc* cost-of-living adjustments, and certain healthcare insurance premium assistance to plan members and beneficiaries. The Public School Employees Retirement Code (Act No. 96 of October 2, 1975, as amended) provides the authority to establish and amend benefit provisions. The PSERS issues an annual comprehensive financial report that includes financial statements and required supplementary information for the plan. A copy of this report may be obtained by writing to the Public School Employees' Retirement System, P. O. Box 125, Harrisburg, Pennsylvania 17108-0125 or by visiting the PSERS website at www.psers.state.pa.us.

Benefits Provided

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62, with at least one year of credited service, (b) age 60 with 30 or more years of credited service, or (c) 35 or more years of service regardless of age. Act 120 of 2010 ("Act 120") preserves the benefits of existing members and introduced benefit reductions for individuals who became new members on or after July 1, 2011. Act 120 created two new membership classes, Membership Class T-E ("Class T-E"), and Membership Class T-F ("Class T-F"). To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of three years of service or attain a total combination and age and service that is equal to or greater than 92, with a minimum of 35 years of service. Benefits are generally equal to 2% or 2½%, depending upon the membership class, of the member's final average salary as defined in the Code, multiplied by the number of years of credited service.

NOTE 12 PENSION PLAN (cont'd)

Act 5 of 2017 ("Act 5") introduced a hybrid benefit with two membership classes and a separate defined contribution plan for individuals who become new members on or after July 1, 2019. Act 5 created two new hybrid membership classes, Membership Class T-G ("Class T-G") and Membership Class T-H ("Class T-H") and the separate defined contribution membership class, Membership Class DC ("Class DC"). To qualify for normal retirement, Class T-G and Class T-H members must work until age 67 with a minimum of 3 years of credited service. Class T-G may also qualify for normal retirement by attaining a total combination of age and service that is equal to or greater than 97 with a minimum of 35 years of credited service.

Benefits are generally between 1% to 2½%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service. For members whose membership started prior to July 1, 2011, after completion of five years of service, a member's right to the defined benefits is vested, and early retirement benefits may be elected. For Class T-E and Class T-F members, the right to benefits is vested after ten years of service.

Participants are eligible for disability retirement benefits after completion of five years of credited service. Such benefits are generally equal to 2% or 2½%, depending upon the membership class, of the member's final average salary as defined in the Code multiplied by the number of years of credited service, but not less than one-third of such salary nor greater than the benefit the member would have had at normal retirement age. Members over normal retirement age may apply for disability benefits.

Death benefits are payable upon the death of an active member who has reached age 62 with at least one year of credited service (age 65 with at least three years of credited service for Class T-E and Class T-F members), or who has at least five years of credited service

(Class T-E and Class T-F members). Such benefits are actuarially equivalent to the benefit that would have been effective if the member had retired on the day before death.

Member Contributions

The contribution rates based on qualified member compensation are presented below:

Member-ship Class	Continuous Employment Since:	Defined Benefit (DB) Contribution Rate	Defined Contribution (DC) Rate	Total Contribution Rate
T-C	Prior to July 22, 1983	5.25%	N/A	5.25%
	On or after July 22, 1983	6.25%	N/A	6.25%
T-D	Prior to July 22, 1983	6.50%	N/A	6.50%
	On or after July 22, 1983	7.50%	N/A	7.50%

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NOTES TO FINANCIAL STATEMENTS

NOTE 12 PENSION PLAN (cont'd)

Member-ship Class	Continuous Employment Since:	Defined Benefit (DB) Contribution Rate	Defined Contribution (DC) Rate	Total Contribution Rate
	On or after July 22, 1983	7.50%	N/A	7.50%
T-E	On or after July 1, 2011	7.50% base rate with shared risk provision	N/A	Prior to July 1, 2021 – 7.50% After July 1, 2021 – 8.00%
T-F	On or after July 1, 2011	10.30% base rate with shared risk provision	N/A	Prior to July 1, 2021 – 10.30% After July 1, 2021 – 10.80%
T-G	On or after July 1, 2019	5.50% base rate with shared risk provision	2.75%	Prior to July 1, 2021 – 8.25% After July 1, 2021 – 9.00%
T-H	On or after July 1, 2019	4.50% base rate with shared risk provision	3.00%	Prior to July 1, 2021 – 7.50% After July 1, 2021 – 8.25%
DC	On or after July 1, 2019	N/A	7.50%	7.50%

A summary of the shared risk parameters by membership class is presented below:

Member-ship Class	Defined Benefit (DB) Base Rate	Shared Risk Increment	Minimum Contribution Rate	Maximum Contribution Rate
T-E	7.50%	+/- 0.50%	5.50%	9.50%
T-F	10.30%	+/- 0.50%	8.30%	12.30%
T-G	5.50%	+/- 0.75%	2.50%	8.50%
T-H	4.50%	+/- 0.75%	1.50%	7.50%

Employer Contributions

The School's contractually required annual contribution is based on an actuarially determined amount that, when combined with the employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2024, the rate of the employer contribution was 33.09% of covered payroll. The School's contribution to PSERS for pension contributions for the year ended June 30, 2024 was \$649,168.

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NOTES TO FINANCIAL STATEMENTS

NOTE 12 PENSION PLAN (cont'd)

Pension Liability and Expense, and Deferred Outflows and Inflows of Resources

At June 30, 2024, the School reported a liability of \$6,228,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by rolling forward the system's total pension liability as of July 1, 2022 to June 30, 2023. The School's proportion of the net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2023, the School's proportion was 0.0140%, which was a decrease of 0.0014% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the School recognized a pension expense of \$14,271. At June 30, 2024, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual investment earnings	\$ 176,000	\$ -
Changes in assumptions	93,000	-
Difference between actual and expected experience	1,000	85,000
Changes in proportion of the School's amount of the total pension liability	-	864,000
Difference between the School's contributions and proportionate share of total contributions	-	17,035
Contributions subsequent to the date of measurement	649,168	-
	\$ 919,168	\$ 966,035

Deferred outflows of resources resulting from the School's contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability in the year ended June 30, 2025 were \$649,168. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,

2025	\$ (383,320)
2026	(399,320)
2027	27,605
2028	59,000
	\$ (696,035)

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NOTES TO FINANCIAL STATEMENTS

NOTE 12 PENSION PLAN (cont'd)

Actuarial Assumptions

The total pension liability as of June 30, 2023 was determined by rolling forward the system's total pension liability as of the June 30, 2022 actuarial valuation to June 30, 2023 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – entry-age normal, level percentage of pay
- Investment return – 7.00%, including inflation of 2.50%
- Salary growth – effective average of 4.50%, which reflects on allowance for inflation of 2.50% for real wage growth and 2.00% for merit or seniority increases
- Mortality rates were based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Improvement Scale.
- The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022 and June 30, 2023.

The long-term expected rate of return on pension plan investments was determined using the building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The pension plan's policy in regard to the allocation of invested plan assets is established and may be amended by the PSERS Board of Directors. Plan assets are managed with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension.

A schedule of plan investments by asset class, target allocations, and long-term expected real rate of return is as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global public equity	30.0%	5.2%
Private equity	12.0%	7.9%
Fixed income	33.0%	3.2%
Commodities	7.5%	2.7%
Infrastructure/MLPs	10.0%	5.4%
Real estate	11.0%	5.7%
Absolute return	4.0%	4.1%
Cash	3.0%	1.2%
Leverage	(10.5%)	1.2%
	<u>100.0%</u>	

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NOTES TO FINANCIAL STATEMENTS

NOTE 12 PENSION PLAN (cont'd)

The above was the PSERS Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2023.

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the School's Proportionate Share of the Net Pension Liability to Changes in the Current Discount Rate

The following presents the net pension liability, calculated using the current discount rate of 7.00%, as well as what the net pension liability would be if it were calculated using a current discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current discount rate.

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
School's proportionate share of the net pension liability	\$ 8,073,000	\$ 6,228,000	\$ 4,671,000

Pension Plan Fiduciary Net Position

Detailed information about PSERS' fiduciary net position is available in PSERS Annual Comprehensive Financial Report, which can be found on the system's website at www.psers.state.pa.us.

NOTE 13 403(b) RETIREMENT PLAN

In addition to the PSERS plan, the School also provides an alternative plan for full-time employees that do not participate in PSERS through a 403(b) Plan. Non-PSERS employees participate from the date of employment, with a mandatory minimum contribution of 5%. The School will match the employees' contributions dollar for dollar up to 5% of their compensation. School contributions to the plan for the year ended June 30, 2024 were \$157,198.

NOTE 14 OTHER POSTEMPLOYMENT BENEFITS PLANHealth Insurance Premium Assistance Program

The School contributes to the Health Insurance Premium Assistance Program ("Premium Assistance"), which is a governmental cost sharing, multiple-employer other postemployment benefits plan ("OPEB") for all eligible retirees who qualify and elect to participate. Employer contribution rates for Premium Assistance are established to provide reserves in the health insurance account that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Effective January 1, 2002 under the provisions of Act 9 of 2001, participating eligible retirees are entitled to receive Premium Assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive Premium Assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Options Program. As of June 30, 2023, there were no assumed future benefit increases to participating eligible retirees.

Premium Assistance Eligibility Criteria

Retirees of the system can participate in the Premium Assistance program if they satisfy the following criteria:

- Have 24½ or more years of service, or
- Are a disability retiree, or
- Have 15 or more years of service and retired after reaching superannuation age.

For Class DC members to become eligible for Premium Assistance, they must satisfy the following criteria:

- Attain Medicare eligibility with 24½ or more eligibility points, or
- Have 15 or more eligibility points and terminated after age 67, and
- Have received all or part of their distributions.

OPEB Plan Description

The PSERS is a government cost-sharing multiple-employer defined post-employment benefit plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania. The members eligible to participate in the system include all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. PSERS issues a publicly available financial report that can be obtained at www.psers.pa.gov.

Benefits Provided

Participating eligible retirees are entitled to receive Premium Assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive

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NOTES TO FINANCIAL STATEMENTS

NOTE 14 OTHER POSTEMPLOYMENT BENEFITS PLAN (cont'd)

Premium Assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Options Program. Benefit terms may be amended by passing bills in the Pennsylvania Senate and House of Representatives and sending them to the Governor for approval.

Employer Contributions

The School's contractually required annual contribution is based on an actuarially determined amount that, when combined with the employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2024, the rate of the employer contributions was 0.64% of covered payroll. The School's health insurance assistance contribution to PSERS for the year ended June 30, 2024 was \$12,556.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2024, the School reported a liability of \$251,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by rolling forward the system's total OPEB liability as of July 1, 2022 to June 30, 2023. The School's proportion of the net liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2023, the School's proportion was 0.0139%, which was a decrease of 0.0015% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the School recognized an OPEB expense of \$8,912. At June 30, 2024, the School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in assumptions	\$ 22,000	\$ 48,000
Changes in proportions	33,000	66,000
Net difference between projected and actual investment earnings	1,000	-
Difference between expected and actual experience	2,000	2,000
Difference between employer contributions and proportionate share of total contributions	-	417
Contributions subsequent to the measurement date	12,556	-
	<u>\$ 70,556</u>	<u>\$ 116,417</u>

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NOTES TO FINANCIAL STATEMENTS

NOTE 14 OTHER POSTEMPLOYMENT BENEFITS PLAN (cont'd)

An amount of \$12,556 is reported as deferred outflows of resources related to OPEB resulting from School contributions subsequent to the measurement date and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2025. Other amounts reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized in the OPEB expense as follows:

Year Ended June 30,	
2025	\$ 2,912
2026	(13,088)
2027	(23,088)
2028	(21,088)
2029	(4,065)
	\$ (58,417)

Actuarial Assumptions

The total OPEB liability as of June 30, 2023 was determined by rolling forward the system's total OPEB liability as of June 30, 2022 to June 30, 2023 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – Entry Age Normal – level percentage of pay
- Investment return – 4.13% - S&P 20 Year Municipal Bond Rate
- Salary growth – Effective average of 4.50% comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases
- Premium Assistance reimbursement is capped at \$1,200 per year.
- Assumed healthcare cost trends were applied to retirees with less than \$1,200 in Premium Assistance per year.
- Mortality rates were based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Improvement Scale.
- Participation rate:
 - Eligible retirees will elect to participate pre-age 65 at 50%
 - Eligible retirees will elect to participate post-age 65 at 70%

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2021 determined the employer contribution rate for fiscal year 2023.
- Cost Method: Amount necessary to assure solvency of Premium Assistance through the third fiscal year after the valuation date

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NOTES TO FINANCIAL STATEMENTS

NOTE 14 OTHER POSTEMPLOYMENT BENEFITS PLAN (cont'd)

- Asset valuation method: Market value
- Participation rate: 63% of eligible retirees are assumed to elect Premium Assistance.
- Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Mortality Improvement Scale

Investments consist primarily of short-term assets designed to protect the principal of the plan assets. The expected rate of return on OPEB plan investments was determined using the OPEB asset allocation policy and best estimates of geometric real rates of return for each asset class.

The OPEB plan's policy in regard to the allocation of invested plan assets is established and may be amended by the Board. Under the program, as defined in the retirement code, employer contribution rates for Premium Assistance are established to provide reserves in the health insurance account that are sufficient for the payment of Premium Assistance benefits for each succeeding year.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Cash	100.0%	1.2%
	<u>100.0%</u>	

The above was the Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2023.

Discount Rate

The discount rate used to measure the total OPEB liability was 4.13%. Under the plan's funding policy, contributions are structured for short-term funding of Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of Premium Assistance through the third fiscal year after the actuarial valuation date. The Premium Assistance account is funded to establish reserves that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Due to the short-term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments; therefore, the plan is considered a "pay-as-you-go" plan. A discount rate of 4.13%, which represents the S&P 20-year Municipal Bond Rate at June 30, 2023, was applied to all projected benefit payments to measure the total OPEB liability.

Sensitivity of the System's Net OPEB Liability to Change in Healthcare Cost Trend Rates

Healthcare cost trends were applied to retirees receiving less than \$1,200 in annual Premium Assistance. As of June 30, 2023, retirees' Premium Assistance benefits are not subject to future

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NOTES TO FINANCIAL STATEMENTS

NOTE 14 OTHER POSTEMPLOYMENT BENEFITS PLAN (cont'd)

healthcare cost increases. The annual Premium Assistance reimbursement for qualifying retirees is capped at a maximum of \$1,200. As of June 30, 2023, 92,677 retirees were receiving the maximum amount allowed of \$1,200 per year. As of June 30, 2023, 522 members were receiving less than the \$1,200 per year cap is a small percentage of the total population and has a minimal impact on the healthcare cost trends as depicted below.

The following presents the system's net OPEB liability for June 30, 2023, calculated using current healthcare cost trends, as well as what the system's net OPEB liability would be if its healthcare cost trends were one percentage point lower or one percentage point higher than the current rate:

	1% Decrease	Current Trend Rate	1% Increase
School's proportionate share of the net OPEB liability	\$ 251,000	\$ 251,000	\$ 252,000

Sensitivity of the School's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability, calculated using the discount rate of 4.13%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.13%) or one percentage point higher (5.13%) than the current rate:

	1% Decrease 3.13%	Current Discount Rate 4.13%	1% Increase 5.13%
School's proportionate share of the net OPEB liability	\$ 284,000	\$ 251,000	\$ 224,000

OPEB Plan Fiduciary Net Position

Detailed information about the PSERS' fiduciary net position is available in the PSERS Comprehensive Annual Financial Report, which can be found on the system's website at www.psers.pa.gov.

NOTE 15 RISK MANAGEMENT

The School is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School carries

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NOTES TO FINANCIAL STATEMENTS

NOTE 15 RISK MANAGEMENT (cont'd)

commercial insurance for such risks. There has been no significant reduction in insurance coverage of the School's policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past year.

NOTE 16 EXCESS EXPENDITURES OVER APPROPRIATIONS

The following general fund functions incurred expenditures in excess of appropriations in the following amounts for the year ended June 30, 2024:

Capital Outlays	\$ 151,228
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The excess of expenditures over appropriations was financed by savings in other budgeted line items.

NOTE 17 DEFICIT NET POSITION

For governmental activities, the unrestricted net deficit amount of \$2,184,956 includes the effect of deferring the recognition of pension and OPEB contributions made subsequent to the measurement date of the net pension and OPEB liabilities, the unamortized portion of contributions made in excess of the School's share of its proportionate contributions to its pension and OPEB plan, and the deferred outflows resulting from the change in the School's share of the net pension and OPEB liabilities. This is offset by the School's actuarially determined pension and OPEB liabilities and the deferred inflows resulting from the differences between projected and actual investment earnings and projected and actual experience.

NOTE 18 SUBSEQUENT EVENTS

The School has evaluated all subsequent events through January 13, 2025, the date the financial statements were available to be issued.

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REQUIRED SUPPLEMENTARY INFORMATION

ROBERTO CLEMENTE CHARTER SCHOOL
REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE SCHOOLS' PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
of the Schools' Retirement System (RSERS)

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	MEASUREMENT DATE									
	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
School's proportion of the net pension liability	0.0140%	0.0154%	0.0164%	0.0188%	0.0188%	0.0165%	0.0170%	0.0174%	0.0154%	0.0150%
School's proportion of the net pension liability - dollar value	\$ 6,228,000	\$ 6,847,000	\$ 6,733,000	\$ 8,765,000	\$ 8,795,000	\$ 7,921,000	\$ 8,396,000	\$ 8,623,000	\$ 6,670,000	\$ 5,937,000
School's covered employee payroll	\$ 2,081,064	\$ 2,233,148	\$ 2,308,997	\$ 2,517,128	\$ 2,609,604	\$ 2,216,333	\$ 2,264,764	\$ 1,992,912	\$ 1,992,912	\$ 1,917,166
School's proportionate share of the net pension liability as a percentage of its covered employee payroll	299.27%	306.61%	291.60%	348.21%	337.02%	357.39%	370.72%	432.68%	334.69%	309.68%
Plan fiduciary net position as a percentage of the total pension liability	61.85%	61.34%	63.67%	54.32%	55.66%	54.00%	51.84%	50.14%	54.36%	57.24%

Note: The above information is presented as of the Plan's measurement date.

ROBERTO CLEMENTE CHARTER SCHOOL
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF SCHOOL PENSION CONTRIBUTIONS
 (Public School Employees' Retirement System (PSERS))

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	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 649,168	\$ 714,013	\$ 759,047	\$ 773,745	\$ 839,714	\$ 850,731	\$ 703,464	\$ 661,311	\$ 556,698	\$ 408,547
Contributions in relation to the contractually required contribution	649,168	714,013	759,047	773,745	839,714	850,731	703,464	661,311	556,698	408,547
Contribution excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School's covered employee payroll	\$ 1,961,825	\$ 2,081,064	\$ 2,233,148	\$ 2,308,997	\$ 2,517,128	\$ 2,609,604	\$ 2,216,333	\$ 2,264,764	\$ 2,226,792	\$ 1,992,912
Contributions as a percentage of covered employee payroll	33.09%	34.31%	33.99%	33.51%	33.36%	32.60%	31.74%	29.20%	25.00%	20.50%

**ROBERTO CLEMENTE CHARTER SCHOOL
REQUIRED SUPPLEMENTARY INFORMATION**

SCHEDULE OF THE SCHOOL'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
for its share of the net OPEB liability of the Pennsylvania State Employees' Retirement System (PSEERS)

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	MEASUREMENT DATE						
	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
School's proportion of the net OPEB liability	0.0139%	0.0154%	0.0164%	0.0178%	0.0188%	0.0165%	0.0170%
School's proportion of the net OPEB liability - dollar value	\$ 251,000	\$ 283,000	\$ 389,000	\$ 385,000	\$ 400,000	\$ 345,000	\$ 346,000
School's covered employee payroll	2,081,064	2,233,098	2,308,997	2,517,109	2,216,333	\$ 2,609,604	\$ 2,264,764
School's proportionate share of the net OPEB liability as a percentage of its covered employee payroll	12.06%	12.67%	16.85%	15.30%	18.05%	13.22%	15.28%
Plan fiduciary net position as a percentage of the total OPEB liability	7.22%	6.86%	5.30%	5.69%	5.56%	5.56%	5.73%

Note: The above information is presented as of the Plan's measurement date.

In accordance with GASB Statement No. 75, this schedule has been prepared prospectively as the above information for the preceding years is not readily available. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

ROBERTO CLEMENTE CHARTER SCHOOL
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF SCHOOL-OFER CONTRIBUTIONS
Pennsylvania Public School Employees' Retirement System (PSERS)

DRAFT - FOR PROPOSES ONLY

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Contractually required contribution	\$ 12,556	\$ 15,608	\$ 17,865	\$ 18,934	\$ 21,144	\$ 21,660	\$ 18,396
Contributions in relation to the contractually required contribution	<u>12,556</u>	<u>15,608</u>	<u>17,865</u>	<u>18,934</u>	<u>21,144</u>	<u>21,660</u>	<u>18,396</u>
Contribution excess	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
School's covered employee payroll	\$ 1,961,875	\$ 2,081,064	\$ 2,233,098	\$ 2,308,997	\$ 2,517,109	\$ 2,609,586	\$ 2,216,333
Contributions as a percentage of covered employee payroll	0.64%	0.75%	0.80%	0.82%	0.84%	0.83%	0.83%

In accordance with GASB Statement No. 75, this schedule has been prepared prospectively as the above information for the preceding years is not readily available. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

DRAFT - FOR DISCUSSION PURPOSES ONLY

SINGLE AUDIT INFORMATION

DRAFT - FOR DISCUSSION PURPOSES ONLY

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

January 13, 2025

To the Board of Trustees
Roberto Clemente Charter School
Allentown, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Roberto Clemente Charter School ("the School"), Allentown, Pennsylvania, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated January 13, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BARBACANE, THORNTON & COMPANY LLP

DRAFT - FOR DISCUSSION PURPOSES ONLY

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

January 13, 2025

To the Board of Trustees
Roberto Clemente Charter School
Allentown, Pennsylvania

Report on Compliance for the Major Program

Opinion on Major Federal Program

We have audited the Roberto Clemente Charter School ("the School") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the School's major federal program for the year ended June 30, 2024. The School's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and recommendations.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2024.

Basis for Opinion on Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts, or grant agreements applicable to the School's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of its major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

BARBACANE, THORNTON & COMPANY LLP

**ROBERTO CLEMENTE CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

DRAFT - FOR DISCUSSION PURPOSES ONLY

U.S. Department of Education FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	SOURCE CODE	FEDERAL ALN	PASS- THROUGH GRANTOR'S NUMBER	GRANT PERIOD BEGINNING/ ENDING DATES	GRANT AMOUNT	TOTAL RECEIVED FOR YEAR	ACCRUED (UNEARNED) REVENUE 6/30/2023	REVENUE RECOGNIZED	EXPENDITURES	ACCRUED (UNEARNED) REVENUE 6/30/2024	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
U.S. Department of Education											
Passed through Pennsylvania Department of Education											
Title I - Grants to Local Education Agencies		84.010	013-23-0984	08/24/22-09/30/23	\$ 473,533	\$ 172,113	\$ 104,747	\$ 67,366	\$ 67,366	\$ -	\$ -
Title I - Grants to Local Education Agencies		84.010	013-24-0984	08/4/23-09/30/24	469,665	301,920	104,747	366,948	366,948	65,028	-
Total ALN 84.010						474,033	104,747	434,314	434,314	65,028	-
Title II - Improving Teacher Quality		84.367	020-23-0984	08/24/22-09/30/23	44,132	15,739	2,937	12,802	12,802	7,053	-
Title II - Improving Teacher Quality		84.367	020-24-0984	08/4/23-09/30/24	30,357	21,799	2,937	28,852	28,852	7,053	-
Total ALN 84.367						37,538	2,937	41,654	41,654	7,053	-
Title III - English Language Acquisition State Grants - LI for Immigrant Students		84.365	010-24-0984	08/4/23-09/30/24	1,053	697	-	1,053	1,053	356	-
Title III - English Language Acquisition State Grants - LI for English Learners		84.365	010-24-0984	08/4/23-09/30/24	27,622	27,622	-	27,622	27,622	-	-
Total ALN 84.365						28,319	-	28,675	28,675	-	-
Title IV- Student Support and Academic Enrichment		84.424	144-23-0984	08/24/22-09/30/23	33,233	7,965	6,483	1,482	1,482	-	-
Title IV- Student Support and Academic Enrichment		84.424	144-24-0984	08/4/23-09/30/24	37,071	37,071	6,483	35,689	35,689	(1,182)	-
Total ALN 84.424						45,036	6,483	37,371	37,371	(1,182)	-
COVID-19 CARES Act - ESSER II		84.425D	200-21-0984	03/13/20-09/30/23	1,557,241	203,997	50,031	153,966	153,966	-	-
COVID-19 American Rescue Plan - ARP ESSER		84.425U	223-21-0984	03/13/20-09/30/24	3,149,847	1,030,959	81,135	1,121,268	1,121,268	171,544	-
COVID-19 American Rescue Plan - ARP ESSER 7% After School		84.425U	225-21-0984	03/13/20-09/30/24	34,973	11,446	19,010	4,197	4,197	11,761	-
COVID-19 American Rescue Plan - ARP ESSER 7% Learning Loss		84.425U	225-21-0984	03/13/20-09/30/24	174,867	57,229	(28,418)	118,564	118,564	32,917	-
COVID-19 American Rescue Plan - ARP ESSER 7% Summer School		84.425U	225-21-0984	03/13/20-09/30/24	34,973	11,446	(8,903)	17,384	17,384	(2,965)	-
COVID-19 American Rescue Plan - ARP ESSER (Homeless Children and Youth)		84.425W	181-21-2587	03/13/20-09/30/24	8,439	216	(1,288)	938	938	(576)	-
Total ALN 84.425						1,315,193	111,557	1,416,317	1,416,317	212,681	-
Passed through Carbon Lehigh Intermediate Unit											
Special Education Cluster		84.027	N/A	07/01/22-06/30/23	16,085	11,129	11,129	-	-	-	-
IDEA		84.027	N/A	07/01/22-06/30/23	60,749	20,721	20,721	-	-	-	-
IDEA		84.027	N/A	07/01/23-06/30/24	53,949	28,710	31,850	53,949	53,949	25,239	-
Total ALN 84.027						60,560	31,850	53,949	53,949	25,239	-
Total U.S. Department of Education						1,960,679	257,574	2,012,280	2,012,280	309,175	-
U.S. Department of Agriculture											
Passed through Pennsylvania Department of Agriculture											
Child Nutrition Cluster		10.555	N/A	07/01/23-06/30/24	N/A	42,316	-	42,316	42,316	-	-
National School Lunch Program		10.555	N/A	07/01/21-06/30/22	N/A	3,981	3,981	-	-	-	-
National School Lunch Program		10.555	N/A	07/01/22-06/30/23	N/A	10,731	10,731	-	-	-	-
Supply Chain Assistance		10.555	N/A	07/01/23-06/30/24	N/A	19,196	-	19,196	19,196	-	-
National School Lunch Program		10.555	N/A	07/01/23-06/30/24	N/A	375,939	-	385,183	385,183	9,244	-
Total ALN 10.555						452,163	14,712	446,695	446,695	9,244	-
School Breakfast Program		10.553	N/A	07/01/22-06/30/23	N/A	5,948	5,948	-	-	-	-
School Breakfast Program		10.553	N/A	07/01/23-06/30/24	N/A	132,878	5,948	136,262	136,262	3,384	-
Total ALN 10.553						138,826	5,948	136,262	136,262	3,384	-
Total Child Nutrition Cluster						590,989	20,660	582,957	582,957	12,628	-
Fresh Fruits and Vegetables		10.582	N/A	07/01/23-06/30/24	N/A	17,801	-	17,801	17,801	-	-
P-EBT Local Admin Funds		10.649	N/A	07/01/23-06/30/24	N/A	653	-	653	653	-	-
Total U.S. Department of Agriculture						609,443	20,660	601,411	601,411	12,628	-
TOTAL FEDERAL AWARDS						\$ 2,570,122	\$ 278,234	\$ 2,613,691	\$ 2,613,691	\$ 321,803	\$ -

See accompanying notes to the schedule of expenditures of federal awards.

DRAFT - FOR DISCUSSION PURPOSES ONLY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A SCOPE OF THIS SCHEDULE

The schedule of expenditures of federal awards reflects federal expenditures for all individual grants which were active during the fiscal year.

NOTE B BASIS OF ACCOUNTING

The School uses the modified accrual method of recording transactions. Revenues are recorded when measurable and available. Expenditures are recorded when incurred.

NOTE C NONMONETARY FEDERAL AWARDS - DONATED FOOD

The Commonwealth distributes federal surplus food to institutions (schools, hospitals, and prisons) and to the needy. Expenditures reported in the schedule of expenditures of federal awards under ALN 10.555 include federal surplus food consumed by the School during the 2023-2024 fiscal year.

NOTE D INDIRECT COST RATE

The School has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

DRAFT - FOR DISCUSSION PURPOSES ONLY

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

PART A - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued [*unmodified, qualified, adverse, or disclaimer*]:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major program:

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

Type of auditor's report issued on compliance for major program [*unmodified, qualified, adverse, or disclaimer*]:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?

Yes No

Identification of major program:

Assistance Listing Number

Name of Federal Program or Cluster

84.425D, 84.425U, 84.425W

Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

Yes No

DRAFT - FOR DISCUSSION PURPOSES ONLY

SCHEDULE OF FINDINGS AND RECOMMENDATIONS (CONT'D)

PART B - FINDINGS RELATED TO FINANCIAL STATEMENTS

STATUS OF PRIOR YEAR FINDINGS

None.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.

PART C - FINDINGS RELATED TO FEDERAL AWARDS

STATUS OF PRIOR YEAR FINDINGS

None.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.