



Board of Trustees

March 19, 2024

7:00PM

Agenda

1. Review of Agenda
2. Review of Minutes
 - 2/20/24 Minutes (motion)
3. Public Input
4. CEO Office
 - CEO Report
 - ARP ESSER Health & Safety Plan (motion)
 - Acting Pay (motion)
5. Principals' Offices
 - Secondary School Report
 - Elementary School Report
6. Human Resources
 - HR Report
 - Resignations/Terminations (motion)
 - Employment Agreement Addendums (motion)
7. Business Office
 - March Business Report
 - February Financial Reports
 - February Payment List (motion)
 - 2022-23 Audit & Financial Report
 - 2024-25 USDA Donated Commodities (motion)
 - 2023-24 ARP Retention Award Schedule (motion)
8. Public Input
9. New Business
10. Adjourn (motion)

**Roberto Clemente Charter School (RCCS)
Board of Trustees (BoT) Meeting Minutes
February 20, 2024**

BoT Attendees: Dr. Lynn Columba, John Bassler, Dr. Kathy Dolgos, Agustín García, Raymond Lahoud, Esq., Alex Rolón, Ruth Vélez-Font

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

EXECUTIVE SESSIONS:

The Board entered executive session at 5:33 PM to discuss personnel and legal issues. The Board left the executive session at 7:00 PM.

Dr. Columba called the meeting to order at 7:10 PM.

MINUTES:

The minutes of the December 2023 Board of Trustees meeting were reviewed. A motion to approve the December minutes was made by Mr. García and seconded by Dr. Dolgos. The motion carried unanimously.

PUBLIC COMMENT:

No public input.

CEO's REPORT:

Mrs. Mace presented the CEO's Report.

A motion to approve acting pay for Mr. Snyder was made by Mr. García and seconded by Mr. Lahoud. The motion carried unanimously.

PRINCIPALS' REPORTS:

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

HUMAN RESOURCES REPORT:

Mr. Rodríguez submitted and presented the Human Resources Report.

A motion to approve the new appointments and hires as presented in the HR Report was made by Mrs. Vélez-Font and seconded by Mr. Bassler. The motion carried unanimously.

A motion to accept the resignations of Jasmin Méndez and Akeda Riley as presented in the HR Report was made by Mr. García and seconded by Mr. Lahoud. The motion carried unanimously.

A motion to accept the resignation of Krista Maugle was made by Mr. García and seconded by Mr. Lahoud. The BoT unanimously rejected the motion. The motion did not carry.

A motion to terminate Krista Maugle with cause was made by Mr. García and seconded by Mr. Lahoud. The motion carried unanimously.

A motion to approve the dismissal of Ivettelise Sierra was made by Mr. García and seconded by Mr. Lahoud. The motion carried unanimously.

A motion to table Employment Agreement Addendums for Joanne Safi-Battle and Michael Boyko was made by Mr. Rolón and seconded by Mr. Bassler. The motion carried unanimously.

A motion to approve Employment Agreement Addendums for Zahra Sabounji, DeShaun Newland, and Adrian García was made by Mr. Bassler and seconded by Dr. Dolgos. The motion carried unanimously.

A motion to approve the Paid Time Off Policy was made by Mr. Bassler and seconded by Mrs. Vélez-Font. The motion carried unanimously.

A motion to approve the Unpaid Leave of Absence Policy was made by Mrs. Vélez-Font and seconded by Mr. Lahoud. The motion carried unanimously.

A motion to approve the Inclement Weather Procedure was made by Mr. Bassler and seconded by Mr. García. The motion carried unanimously.

BUSINESS & FINANCIAL REPORTS:

The Business Report for the months of January and February was presented by Mr. Boger. The December and January Financial Reports as well as the December and January payment lists were presented by Mr. Boger for discussion.

A motion to approve the December 2023 payment list was made by Mr. García and seconded by Mr. Bassler. The motion carried unanimously.

A motion to approve the January 2024 payment list was made by Mr. García and seconded by Mr. Lahoud. The motion carried unanimously.

A motion to approve submitting the 2023-2024 School Mental Health Grant Application was made by Mr. Bassler and seconded by Dr. Dolgos. The motion carried unanimously.

A motion to approve the contract and agreements with Soliant Health LLC, Delta-T Group, Kopos MedX, and GHR Education was made by Mr. Bassler and seconded by Mr. Lahoud. The motion carried unanimously.

A motion to assign \$150,000 for New School Building and \$60,000 for the Administration Building parking lot was made by Mr. Bassler and seconded by Mr. García. The motion carried unanimously.

A motion to close the 8th Grade Bank Account was made by Mr. Bassler and seconded by Mr. Lahoud. The motion carried unanimously.

NEW BUSINESS:

A motion to reelect the current slate of officers for a subsequent term as follows: Dr. Columba, President; Dr. Dolgos, Vice President; Mr. Bassler, Treasurer; and Mr. Rolón, Secretary, was made by Mr. García and seconded by Mr. Lahoud. The motion carried unanimously.

There being no further business, Mr. Rolón moved to adjourn the meeting and seconded by Mr. Bassler. The motion carried unanimously.

The RCCS Board meeting was adjourned at 7:57 PM.

The next regular BoT meeting will be at the RCCS Administration Building on March 19, 2024, at 7:00 PM.

Dr. Lynn Columba, President

Date

Mr. Alexander Rolón, Secretary

Date



CEO Report
Tuesday, March 19, 2024
Mrs. Alyssa Mace

1. Enrollment

- As of Friday, March 15, 2024

Grade	# of Students
K	50
1	48
2	49
3	49
4	50
5	50
6	50
7	50
8	50
9	49
10	49
11	36
12	44
Total	624

2. ARP ESSER Health & Safety Plan (motion)

- Updated to reflect the March 1, 2024, CDC guidance.

3. Acting Pay (motion)

- Taren Kobyra- Middle/High School Assistant Principal, Athletic Director
- Samantha Moore- Middle/High School Special Education Teacher

4. 2024-2025 Kindergarten Registration

- 40 students pre-registered as of March 15, 2024.
- Fewer siblings than in previous years.

5. Education Committee

- Monday, March 11, 2024
 - Discussed ESSA Equity Plan and additional handbook sections including authentic work, Safe2Say Something, Threat Assessment Team, and Personal Non-Instructional Items.



6. Attendance/Tuancy
 - RCCS is launching the Truancy Dashboard in Sapphire to better identify and support truant students and families.
 - Identified staff attended a training session with Sapphire on February 22, 2024.
7. Concussion Management Team
 - Actions are underway to formalize a concussion management team to better support students returning to school following a brain-related injury. Identified staff members, including nurses, school counselors, and physical education teachers, are currently completing an online training course.
8. ESSA Monitoring
 - RCCS is undergoing its cyclical federal programs monitoring. All documentation will be uploaded for review by April 2, 2024.
9. McKinney-Vento & ARP-HCY Monitoring
 - RCCS will undergo a review of its homelessness program on April 8, 2024, via Zoom.



ARP ESSER Health & Safety Plan Update
March 19, 2024
Judith S. Maginnis, BSN, CSN, RN

The updated RCCS Health and Safety plan reflects the most recent (March 1, 2024) guidance provided by the Centers for Disease Control (CDC) regarding COVID-19. COVID-19 is no longer the emergency that it once was, and its health impacts increasingly resemble those of other respiratory viral illnesses, including influenza and RSV. Therefore, the CDC provided updated guidance proportionate to the current level of risk COVID-19 poses while balancing other critical health and societal needs.

Weekly hospital admissions for COVID-19 have decreased by more than 75% and deaths by more than 90% compared to January 2022. Protective measures, like vaccines and treatments, that decrease the risk of COVID-19 disease (particularly severe disease) are now widely available. More than 98% of the U.S. population now has some degree of protective immunity against COVID-19 from vaccination, prior infection, or both. Since the threat from COVID-19 has become more similar to that of other common respiratory viruses, the CDC is issuing ***Respiratory Virus Guidance***, rather than virus-specific guidance. This brings a unified approach to addressing risk from a range of common respiratory viral illnesses, such as COVID-19, influenza and RSV, that have similar routes of transmission and symptoms and similar prevention strategies. The updated guidance on steps to prevent spread when you are sick particularly reflects the fact that many people with respiratory virus symptoms do not know the specific virus they are infected with.

When people get sick with a respiratory virus, the updated guidance recommends that they stay home and away from others. The recommendations suggest returning to normal activities when, for at least 24 hours, symptoms are improving overall, and if a fever was present, it has been gone without use of a fever-reducing medication.

Once people resume normal activities, they are encouraged to take additional prevention strategies for the next 5 days to curb disease spread, such as taking more steps for cleaner air, enhancing hygiene practices, wearing a well-fitting mask, keeping a distance from others, and/or getting tested for respiratory viruses.



ARP ESSER Health and Safety Plan Guidance & Template

Section 2001(i)(1) of the American Rescue Plan (ARP) Act requires each local education agency (LEA) that receives funding under the ARP Elementary and Secondary School Emergency Relief (ESSER) Fund to develop and make publicly available on the LEA's website a *Safe Return to In-Person Instruction and Continuity of Services Plan*, hereinafter referred to as a *Health and Safety Plan*.

Based on ARP requirements, 90 percent of ARP ESSER funds will be distributed to school districts and charter schools based on their relative share of Title I-A funding in FY 2020-2021. **Given Federally required timelines, LEAs eligible to apply for and receive this portion of the ARP ESSER funding must submit a Health and Safety Plan that meets ARP Act requirements to the Pennsylvania Department of Education (PDE) by Friday, July 30, 2021, regardless of when the LEA submits its ARP ESSER application.**

Each LEA must create a Health and Safety Plan that addresses how it will maintain the health and safety of students, educators, and other staff, and which will serve as local guidelines for all instructional and non-instructional school activities during the period of the LEA's ARP ESSER grant. The Health and Safety Plan should be tailored to the unique needs of each LEA and its schools and must take into account public comment related to the development of, and subsequent revisions to, the Health and Safety Plan.

The ARP Act and U.S. Department of Education rules require Health and Safety plans include the following components:

1. How the LEA will, to the greatest extent practicable, implement prevention and mitigation policies in line with the most up-to-date guidance from the Centers for Disease Control and Prevention (CDC) for the reopening and operation of school facilities in order to continuously and safely open and operate schools for in-person learning;
2. How the LEA will ensure continuity of services, including but not limited to services to address the students' academic needs, and students' and staff members' social, emotional, mental health, and other needs, which may include student health and food services;
3. How the LEA will maintain the health and safety of students, educators, and other staff and the extent to which it has adopted policies, and a description of any such policy on each of the following safety recommendations established by the CDC:

- a. Universal and correct wearing of [masks](#);
- b. Modifying facilities to allow for [physical distancing](#) (e.g., use of cohorts/podding);
- c. [Handwashing and respiratory etiquette](#);
- d. [Cleaning](#) and maintaining healthy facilities, including improving [ventilation](#);
- e. [Contact tracing](#) in combination with [isolation](#) and [quarantine](#), in collaboration with State and local health departments;
- f. [Diagnostic](#) and screening testing;
- g. Efforts to provide COVID-19 [vaccinations to school communities](#);
- h. Appropriate accommodations for children with disabilities with respect to health and safety policies; and
- i. Coordination with state and local health officials.

The LEA's Health and Safety Plan must be approved by its governing body and posted on the LEA's publicly available website by July 30, 2021.* The ARP Act requires LEAs to post their Health and Safety Plans online in a language that parents/caregivers can understand, or, if it is not practicable to provide written translations to an individual with limited English proficiency, be orally translated. The plan also must be provided in an alternative format accessible, upon request, by a parent who is an individual with a disability as defined by the Americans with Disabilities Act.

Each LEA will upload in the eGrants system its updated Health and Safety Plan and webpage URL where the plan is located on the LEA's publicly available website.

The ARP Act requires LEAs to review their Health and Safety Plans at least every six months during the period of the LEA's ARP ESSER grant. LEAs also must review and update their plans whenever there are significant changes to the CDC recommendations for K-12 schools. Like the development of the plan, all revisions must be informed by community input and reviewed and approved by the governing body prior to posting on the LEA's publicly available website.

LEAs may use the template to revise their current Health and Safety Plans to meet ARP requirements and ensure all stakeholders are fully informed of the LEA's plan to safely resume instructional and non-instructional school activities, including in-person learning, for the current school year. An LEA may use a different plan template or format provided it includes all the elements required by the ARP Act, as listed above.

* The July 30 deadline applies only to school districts and charter schools that received federal Title I-A funds in FY 2020-2021 and intend to apply for and receive ARP ESSER funding.

Additional Resources

LEAs are advised to review the following resources when developing their Health and Safety Plans:

- [CDC K-12 School Operational Strategy](#)
- [PDE Resources for School Communities During COVID-19](#)
- [PDE Roadmap for Education Leaders](#)
- [PDE Accelerated Learning Through an Integrated System of Support](#)
- [PA Department of Health - COVID-19 in Pennsylvania](#)

Health and Safety Plan Summary: Roberto Clemente Charter School

Initial Effective Date: September 8, 2020

Date of Last Review: March 19, 2024

Date of Last Revision: March 19, 2024

1. How will the LEA, to the greatest extent practicable, support prevention and mitigation policies in line with the most up-to-date guidance from the CDC for the reopening and operation of school facilities in order to continuously and safely open and operate schools for in-person learning?

Roberto Clemente Charter School (RCCS) will comply with federal, state, and local mandates as well as any Pennsylvania Department of Education (PDE) and Pennsylvania Department of Health (PA DOH) mandates as it pertains to COVID-19 and the health and safety of our students, staff, visitors and community. RCCS's Health and Safety Plan will consider recommendations from the Centers for Disease Control and Prevention (CDC), PDE, and the PA DOH. As such, when changes in guidance are provided or there is a significant change in our community COVID-19 metrics (specific to the municipalities served by RCCS and the Lehigh County area), the administration will make recommendations to the school's Board of Trustees for consideration to revise/update the Health and Safety Plan. Changes to the Health and Safety Plan will be communicated to the RCCS community via email messages, the school website, and/or official school social media platforms.

The chart below in this Health and Safety Plan outlines the actions RCCS will engage in to promote the health and safety of students, staff, and community members.

2. How will the LEA ensure continuity of services, including but not limited to services to address the students' academic needs, and students' and staff members' social, emotional, mental health, and other needs, which may include student health and food services?

RCCS will provide an instructional model that includes in-person instruction 5 days per week to support our students' academic, social, emotional, behavioral, health, and food service needs. Student and staff health will be monitored to the greatest extent feasible and should transmission levels in the community or in a specific school building increase to levels that warrant greater mitigation, the administration will make recommendations to the Board of Trustees for consideration to revise the instructional model, the Health and Safety Plan, as well as the processes and infrastructure to provide services virtually and remotely, if needed. Our counselors and the Student Assistance Program (SAP) teams will continue to provide support for students and families, as necessary. Students eligible for specially designed instruction and/or related services

through an Individualized Education Plan (IEP) will be provided the academic and behavior supports as outlined in the IEP. Our Employee Assistance Program will also be available for staff needing assistance. Finally, all meals served at RCCS are provided at no charge to families.

3. Use the table below to explain how the LEA will maintain the health and safety of students, educators, and other staff and the extent to which it has adopted policies, and a description of any such policy on each of the following safety recommendations established by the CDC.

ARP ESSER Requirement	Strategies, Policies, and Procedures
<p>a. Universal and correct wearing of masks;</p>	<p>Universal masks are not currently recommended by the CDC and PA DOH. RCCS will follow the guidance provided by the CDC and PA DOH regarding face coverings for positive cases to the extent feasible. If a significant change to masking requirements is warranted, the pandemic team and administration will formulate a recommendation to the Board of Trustees for consideration to adjust the health and safety plan as needed.</p>
<p>b. Modifying facilities to allow for physical distancing (e.g., use of cohorts/podding);</p>	<p>The most current guidance from the PA DOH will be considered in determining what, if any, modifications to facilities need to be completed during times of high levels of community transmission. No specific social distancing strategy is recommended by the CDC.</p>
<p>c. Handwashing and respiratory etiquette;</p>	<p>RCCS will ensure the availability of appropriate supplies to support healthy hygiene behaviors (e.g., soap, hand sanitizer, paper towels, disinfectant wipes, and tissues) and will strategically place supplies in areas where they may be frequently used. Signage reminding all school community members of proper respiratory and hand washing etiquette will continue to be displayed throughout the school buildings.</p>
<p>d. Cleaning and maintaining healthy facilities, including improving ventilation;</p>	<p>Established cleaning protocols will continue during the 2023-2024 school year. High-touch surfaces will be cleaned/disinfected frequently throughout the day to the extent feasible following EPA/CDC/manufacture guidelines. Classrooms and common areas will be properly ventilated and when possible, using windows will be encouraged. RCCS</p>

ARP ESSER Requirement	Strategies, Policies, and Procedures
	will ensure preventive maintenance and filter changes on HVAC units will occur on a frequent basis.
<p>e. <u>Contact tracing</u> in combination with <u>isolation</u> and <u>quarantine</u>, in collaboration with the State and local health departments;</p>	<p>School nurses and the administration will follow applicable policies and strategies related to communicable diseases in accordance with the CDC's Guidelines for Respiratory Viruses, PA DOH Public Health Code, and RCCS's approved Communicable Disease Policy.</p>
<p>f. <u>Diagnostic</u> and screening testing;</p>	<p>Staff, students, and parents will be given guidelines about signs and symptoms of COVID-19 and advised not to present to a school building if those symptoms exist. Students and staff should take a COVID-19 test when exhibiting symptoms.</p> <p>Absenteeism will be monitored to identify any trends in student and staff absences due to illness.</p> <p>As testing supply permits, a limited number of over the counter Rapid Antigen Tests will be made available to staff who feel/become ill during school hours.</p>
<p>g. Efforts to provide <u>vaccinations to school communities</u>;</p>	<p>RCCS will continue to share information regarding community vaccination efforts via the school website or on official school social media.</p>
<p>h. Appropriate accommodations for students with disabilities with respect to health and safety policies; and</p>	<p>Accommodations for students with an identified disability will be provided per the student's IEP or Section 504 Service Agreement. These accommodations will be provided in accordance with the approved Health and Safety Plan in collaboration with the Special Education Department, the student's IEP case manager, the Special Education Supervisor, and/or the Section 504 Coordinator.</p>
<p>i. Coordination with state and local health officials.</p>	<p>RCCS will consult with PA DOH and the Allentown Health Bureau on decisions related to the closure of classrooms, individual buildings, or the entire school as needed. If state or local public health officials recommend school closure or a within-school-year change in our safety protocols, RCCS will utilize all of its communication platforms to provide</p>

ARP ESSER Requirement	Strategies, Policies, and Procedures
	notification to staff, families, and the public.

Health and Safety Plan Governing Body Affirmation Statement

The Board of Directors/Trustees for **Roberto Clemente Charter School** reviewed and approved the Health and Safety Plan on **March 19, 2024**.

The plan was approved by a vote of:

_____ **Yes**

_____ **No**

Affirmed on: **March 19, 2024**

By:

(Signature of Board President)*

Dr. Lynn Columba

(Print Name of Board President)

*Electronic signatures on this document are acceptable using one of the two methods detailed below.

Option A: The use of actual signatures is encouraged whenever possible. This method requires that the document be printed, signed, scanned, and then submitted.

Option B: If printing and scanning are not possible, add an electronic signature using the resident Microsoft Office product signature option, which is free to everyone, no installation or purchase needed.



Roberto Clemente Charter School

Equity Plan

2023-2024

CEO/Federal Programs Coordinator: Alyssa Mace, amace@myrccs.com

Elementary Principal: Cory Snyder, csnyder@myrccs.com

Middle/High School Principal: Taren Kobyra, tkobyra@myrccs.com



PURPOSE: As a recipient of Title I funding and in accordance with the Every Student Succeeds Act (ESSA) of 2015, Roberto Clemente Charter School (RCCS) must develop and maintain an equity plan that ensures its economically disadvantaged and minority students are not taught at higher rates than other students by teachers who are inexperienced, ineffective, or who are teaching out of their field.

EQUITY STATEMENT: RCCS is committed to assuring instructional equity for all students regardless of race or socioeconomic status. This includes proactive and ongoing recruitment and retainment practices to provide RCCS students with equal access to effective instruction and instructors. RCCS acknowledges that one of the most important factors for student achievement is a highly qualified and a highly effective teacher.

The following data is included to support this Equity Plan:

- School Accountability Status
- School Poverty Percentages
- School Minority Percentages
- Number and percentage of appropriately certified teachers (those teaching in their certified areas)
- Number and percentage of out-of-field teachers (those teaching outside of their certificated area; including emergency permits)
- Number and percentage of experienced teachers (those teaching three or more full academic years in a public school)
- Number and percentage of inexperienced teachers (those teaching fewer than three full academic years in a public school)
- Number and percentage of ineffective teachers (those teachers who received a “failing” rating according to the PDE 13-1 form)



School Accountability Status

School	Accountability Status	Data Source
RCCS	Targeted School Improvement (TSI) (Expired February 2024)	2020-2021 to 2021-2022 English Proficiency Growth

School Poverty Percentage K-12

School	Percentage	Data Source
RCCS	100%	Community Eligibility Provision (CEP)

School Minority Percentage K-12

School	Percentage	Data Source
RCCS	95% Hispanic	October 2023 Enrollment Data ACS
RCCS	4% African American	October 2023 Enrollment Data ACS
RCCS	.32% multi-racial	October 2023 Enrollment Data ACS

Appropriately Certified Teachers

(those teaching in their certified areas)

School	Number	Percentage
K-12	38/49	78%
K-5	19/23	83%
6-12	19/26	73%

Out-of-Field Teachers

(those teaching outside their certified areas, including emergency permits)

School	Number	Percentage
K-12	6/49	12%
K-5	4/23	17%
6-12	2/26	7%

Not Appropriately Certified Teachers

(those teaching without the any certification)

School	Number	Percentage
K-12	5/49	10%
K-5	1/23	4%
6-12	4/26	15%



Experienced Teachers

(those teaching who have three or more full academic years of teaching experience in public schools)

School	Number	Percentage
K-12	30/49	61%
K-5	15/23	65%
6-12	15/26	58%

Inexperienced Teachers

(those teaching who have less than three full academic years of teaching experience in public schools)

School	Number	Percentage
K-12	19/49	39%
K-5	8/23	35%
6-12	11/26	42%

Ineffective Teachers

(those teaching who have earned an "failing" rating on the PDE 13-1 form)

School	Number	Percentage
K-12	0/49	0%

Recruitment and Retainment

In order to ensure the achievement of all RCCS students, RCCS selects teachers based on several factors, in particular their ability to successfully serve the student population of our school. Teachers are recruited through online platforms, in-person and virtually at college and university fairs, and at local employment recruitment events.

RCCS attempts to remain competitive in terms of salary. However, the starting salary for a first year, recently graduated teacher is often less than neighboring school districts. In acknowledgement of this, RCCS has established a Years of Service Award to financially recognize teachers who choose to remain at RCCS from year to year. Additionally, RCCS offers a competitive benefits package including the opportunity to elect into the Pennsylvania Public School Employees' Retirement System (PSERS) if the teacher has a pre-existing account, a rarity among local charter schools today. After one year of service, teachers are also offered a tuition reimbursement package to support their continued professional education.

Teacher turnover is an area of concern for RCCS. Improving the retention rate will promote the instructional consistency offered to our students.



Teacher Placement

Even though RCCS operates on two campuses, it is important to note that it is considered one local educational agency (LEA) or school entity. Because RCCS serves a student population that is predominately Hispanic and disadvantaged, there is no evidence that RCCS students are disproportionately taught at higher rates by inexperienced, unqualified, and/or out-of-field teachers. That is not to say that RCCS does not consider such rates when determining the instructional placements of teachers.

For example, a teacher may be moved from a high school schedule to a middle school schedule to provide experience and depth of knowledge to the middle school instructional team. Or an elementary teacher with more than three years of experience may transfer to a grade level or department to complement a team of new teachers. Experienced teachers are also considered resources to the school community and are identified to serve as mentors, curriculum writers, and committee leaders.

Professional Development Offerings

To support the instructional community of teachers, RCCS offers a diversified range of professional development activities and opportunities. Such activities and opportunities include but are not limited to professional learning communities, in-person workshops and seminars, online platforms and tutorials, local, state, and national trainings and conferences, instructional coaching, and mentoring. Professional development activities and opportunities are administratively identified and facilitated based on instructional observations and supervision, schoolwide initiatives, and teacher feedback. Teachers are also encouraged to advocate for activities and opportunities that align with their professional responsibilities and interests. Formal professional development activities are provided prior to the start of the school year during induction and orientation and throughout the year on five designated professional development days. Informal professional development activities are offered throughout the year in response to individual teacher, grade level or department, and schoolwide needs.

Monitoring of Equity Plan

This Equity Plan acts as a guide to ensure that RCCS continues to recognize the importance and impact of highly qualified and highly effective teachers for our student population. This data is a valuable tool for consideration during the development, implementation, and evaluation of recruitment, retainment, teacher placement, and professional development activities and exercises. RCCS will continue



to review, revise, and monitor this data and the activities associated with this Equity Plan. Lastly, RCCS will continue to ensure that parents are aware that may request information regarding the credentials of their child's teachers and/or instructional assistants at any time and will respond to those requests appropriately.



**Principal's Report
Middle High School
March 19, 2024**

Attendance – February 2024

Grade	Daily Attendance %
6	96%
7	93%
8	95%
9	94%
10	90%
11	93%
12	95%
AVG	94%

Academic Achievement

2024 Winter Keystone Results – Algebra

- 70% Below Basic
- 30% Basic
- 76% earned best module score in at least 1 module compared to previous attempts
- 26% increased overall score rating

2024 Winter Keystone Results – Biology

- 56% Below Basic
- 44% Basic
- 70% earned best module score in at least 1 module compared to previous attempts
- 12% increased overall score rating

2024 Winter Keystone Results – Literature

- 87% Below Basic
- 13% Basic
- 39% earned best module score in at least 1 module compared to previous attempts
- 55% increased overall score rating

Discipline: February 2024

Level	Number of Incidents
1	90
2	37
3	17
4	4

Consequences	Total
Afterschool Detention	26
Lunch Detention	74
ISS	10
OSS	8
Student Conference	8
Parent Contact	11
Loss of Privilege	4
Removal from Class/Activity	7
Referral to Counselor	4
Peer Mediation/Conflict Resolution	0
Confiscate Materials	2
Parent Pick Up	2

College & Career Update

- 31 Students accepted to 4-year College, 2-year College, or trade school
 - Multiple students with 10+ acceptances
- Lincoln Tech visited 2/27/24
- Visit to LCCC on 3/21/24 for 10th and 11th grade students
- 8th grade visited PSU Lehigh Valley on 3/12/24
- LVHN interactive training on Substance Abuse in the Healthcare Field on March 25 for select 11th and 12th grade students

Other Important Updates/Events/Activities

- Annual Title I Meeting – 12 attending community members
- Family Trivia Night – 3 competing families

Upcoming Events

- International Food Festival: April 8, 6 – 8 pm
- Middle School Career Fair: April 19, 8 – 10:30 am





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

**Elementary Principal's Report
Tuesday, March 19, 2024
Mr. Cory Snyder and Mr. Brendon Zapata**

➤ **Attendance (2.1.24 to 2.29.24)**

Grade	Attendance
Kindergarten	92.78%
Grade 1	94.60%
Grade 2	95.33%
Grade 3	96.03%
Grade 4	95.74%
Grade 5	94.67%
Total	94.85%

➤ **Academic Achievement**

- Marking Period 3 Benchmark Testing
 - Reading Benchmark Testing window (3.11.24 through 3.14.24)
 - Math Benchmark Testing window (3.18.24 through 3.21.24)

➤ **Discipline Data (2.1.24 to 2.29.24)**

Handbook Infraction Levels	Incident Total
Level 1	53
Level 2	8
Level 3	5
Level 4	1
Total Number of Incidents	67

Discipline Consequences	Total
Conference with Student	62
Revoking Privileges	3
Detention (Lunch)	24
In School Suspension (ISS)	2
Out of School Suspension (OSS)	4
Referral to Counselor	2

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

- Congressional Aide (3.11.24)
 - Selina Newell Winchester (Office of Congresswomen Susan Wild)





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

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

- Parent Teacher Conferences (2.15.25)

Grade	Scheduled	Attended	Percent
Kindergarten	48	37	77.0%
Grade 1	42	35	83.3%
Grade 2	39	35	89.7%
Grade 3	35	30	85.7%
Grade 4	31	29	93.5%
Grade 5	38	34	89.4%
Total	233	200	85.8%

- Positive Office Referrals

Month	Total
August	1
September	6
October	40
November	17
December	6
January	7
February	19

➤ **Upcoming Calendar of Events**

- 3.20.24–1:00 Dismissal
- 3.28.24-4.1.24–School Closed for Spring Holiday
- 4.4.24–End of Marking Period 3
- 4.17.24–1:00 Dismissal
- 4.22.24-4.26.24–PSSA ELA
- 4.29.24-5.3.24–PSSA Math and Science



Roberto Clemente Charter School

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Human Resources Report

March 19, 2024

I. Personnel Updates for board approval, including addenda:

a. Personnel Appointments and New Hires

Name	Location	Job Title	Date	Status
None				

b. Personnel Resignations and Dismissals

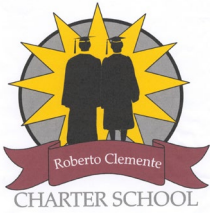
Name	Location	Job Title	Date	Status
Jackie Bartholomew	ADM	Cafeteria Aide	3/22/2024	Resignation

c. Employment Agreement Addendums – *Additional Duties at the Middle/High School*

- Joanne Safi-Battle

II. Current and Future Job Postings:

Title	Location
Special Education Teacher	Elementary School
Special Education Teacher	Middle/High School
Building Substitute Teacher – Full-time	Middle/High School
Long-term Substitute - English	Middle/High School
Instructional Assistant – Part-time	Middle/High School
Cook/Cafeteria Aide – Part-time	ADM



Roberto Clemente Charter School

Business Report: March 19, 2024

Page 1 of 3

Financial Activity (2/1-2/29/24)

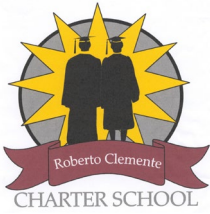
- Finance Committee meeting (Mar-15).
- 627 Students: Non-Special Ed (561), Special Ed (66)
Allentown SD (593), Bethlehem Area SD (9), Catasauqua Area SD (4), East Penn SD (5), Panther Valley SD (2), Parkland SD (2), Southern Lehigh SD (3), Salisbury Township SD (3), Saucon Valley SD (2), Whitehall/Coplay SD (4)
- \$1,910 Insurance recovery for the damaged fence. (*Secondary School*)
- Total grant funds spent: Mental Health and Safety & Security grant/CARES (\$97,079 of \$140,000).
- Total grant funds spent: ESSER III (\$2,265,010 of \$3,403,099).
- \$172,188 Special education support services.
- \$2,200 AED units purchased. (*Elementary School*)
- 8th Grade bank account closed and funds (\$1,650) transferred to Student Activity account.
- Received accrued ESSER funds (\$182,438).
- Assigned \$210,000 to the Capital Expenses & Projects Fund
 - New school building- \$150,000
 - Administration building parking lot- \$60,000
- Un-Assigned General Fund balance \$1,158,843 / 9.9% of the operating budget.
- \$703,520 Total monthly disbursements.
- Winter maintenance contract installment 4 of 4 paid. -*DMC Snow*

Grants, Donations, & Reports

- Finalized (Feb-22) 2022-23 Audit & Financial Report.
- Approved (Feb-28) additional 23/24 DOD donated food commodities- \$5,000.
- Submitted (Feb-28) 23/24 School Mental Health Grant application- \$70,000.
- Filed (Feb-29) 22/23 SF-SAC Single Audit Report.
- Submitted (Mar-1) 22/23 ESSER Funding Status Report.
- 2024-25 USDA Donated Commodities- \$41,446.35.
 - Reserved \$10,000 for fresh produce- Dept of Defense (DOD)

Technology Update

- 153 Service tickets received between 2/10-3/10.
- Minor disruptions due to daylight savings time.
- Technical issues are ongoing with one copier at the Elementary School.
- Developing a POS KIOSK for the Food Service Dept.



Roberto Clemente Charter School

Business Report: March 19, 2024

Page 2 of 3

Technology Update (continued)

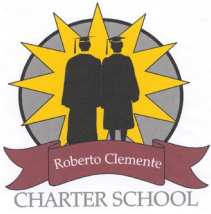
- Repairs were completed on the outdoor signage at the Elementary School.
- Preparing authentication upgrades to Sapphire.
- Preparing for upcoming student testing.
- Device replacement fleet ordered.
- Testing an alternative Chrome operating system on limited devices.
- Ongoing research into school website improvements in performance, accessibility, and maintainability.
- Improved security on code repository by implementing 2fa authentication.
- Phone system upgrades are scheduled for this summer.
- Ongoing collaboration with the Facilities Dept to relocate and replace security equipment.
- Updating inventory and camera mapping.
- Environmental sensors implemented and are being monitored.
- Developing an in-house, organization-wide tech inventory and equipment lifecycle tracking system.

Facilities Update

- Department management meeting (2/20).
- 52 Service tickets received between 2/10-3/10.
- Routine elevator inspection (2/16) at the Elementary School.
- Removed all bathroom mirrors at the Secondary School.
- Installed new lines for additional security equipment at the Administration Building.
- Installed AED cabinet at the Elementary School.
- Fire alarm system tested and repaired at the Secondary School.
- 5-Year sprinkler inspection (3/8) at the Elementary School.

Food Service Update

- Department management meeting (2/20).
- Implemented the new digital event calendar. 32 Reservations received.
- Secondary School honors breakfast (2/9-2/10).
- Wellness meeting (2/27).



Roberto Clemente Charter School

Business Report: March 19, 2024

Page 3 of 3

General Updates

- 2023/24 Federal ESSA monitoring assessment scheduled.
- Upcoming budget meetings: 3/21, 3/22, 3/25, 3/26, 3/27, 4/12
- Statement of Financial Interest Forms- **DUE 5/1/24**

ROBERTO CLEMENTE CHARTER SCHOOL

Financial Report for the Month Ending

February 29, 2024

	Current Month	2023-2024 Y-T-D	Budget Y-T-D	Variance	2023-2024 Budget
Revenue-General Fund					
6000/9000 Local Sources & Other Sources					
6500 Interest	\$ 2,333.93	\$ 18,987.90	\$ 1,336.00	\$ 17,651.90	\$ 2,000.00
6700 Student Activities	211.25	1,220.75	6,060.00	(4,839.25)	10,100.00
6832 PassThru Federal Funds (IU)	7,429.85	42,813.88	36,449.40	6,364.48	60,749.00
6920 Other Local Grants & Contributions	0.00	500.00	0.00	500.00	1,505.00
6944 Regular Education Subsidies	534,060.87	4,313,501.29	4,439,864.00	(126,362.71)	6,659,796.00
6944 Special Education Subsidies	154,576.56	1,220,302.49	1,060,033.36	160,269.13	1,590,050.00
6990 Miscellaneous	28.14	6,900.24	933.28	5,966.96	1,700.00
9000 Other Sources	1,910.00	1,910.00	0.00	1,910.00	0.00
<i>Total Local Sources</i>	<i>700,550.60</i>	<i>5,606,136.55</i>	<i>5,544,676.04</i>	<i>61,460.51</i>	<i>8,325,900.00</i>
7000 State Sources					
7200 Specific Educational Programs	0.00	0.00	0.00	0.00	0.00
7320 Lease Reimbursement	0.00	0.01	0.00	0.01	104,556.00
7330 Health Services Reimbursement	0.00	0.02	0.00	0.02	11,000.00
7505 Ready To Learn Grant	0.00	18,135.68	17,127.60	1,008.08	28,546.00
<i>Total State Sources</i>	<i>0.00</i>	<i>18,135.71</i>	<i>17,127.60</i>	<i>1,008.11</i>	<i>144,102.00</i>
8000 Federal Sources					
8514 Title I	47,050.20	259,577.18	347,576.80	(87,999.62)	548,818.00
8515 Title II	1,240.85	23,472.21	30,605.98	(7,133.77)	48,794.00
8516 Title III	5,141.72	25,735.72	16,740.00	8,995.72	27,900.00
8517 Title IV	2,873.69	26,529.60	21,960.00	4,569.60	35,700.00
8700 ESSER	138,888.72	967,339.97	1,216,878.24	(249,538.27)	1,948,056.00
<i>Total Federal Sources</i>	<i>195,195.18</i>	<i>1,302,654.68</i>	<i>1,633,761.02</i>	<i>(331,106.34)</i>	<i>2,609,268.00</i>
Food Service					
6620 Sales	1,293.02	6,997.23	0.00	6,997.23	0.00
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	1,588.62	10,890.40	13,000.00	(2,109.60)	21,000.00
8531 Federal Sources	53,173.33	368,066.66	358,600.00	9,466.66	595,000.00
<i>Total Food Service</i>	<i>56,054.97</i>	<i>385,954.29</i>	<i>371,600.00</i>	<i>14,354.29</i>	<i>616,000.00</i>
Total Revenue	951,800.75	7,312,881.23	7,567,164.66	(254,283.43)	11,695,270.00

ROBERTO CLEMENTE CHARTER SCHOOL

Financial Report for the Month Ending

February 29, 2024

	Current	2023-2024	Budget	Variance	2023-2024
	Month	Y-T-D	Y-T-D		Budget
Expenses-General Fund					
Instructional Services					
1100-Regular Programs					
100 Salaries/Wages	\$ 261,798.30	\$ 1,672,725.21	\$ 1,885,967.20	(\$ 213,241.99)	\$ 2,901,488.00
200 Benefits	126,424.42	828,700.41	878,816.25	(50,115.84)	1,352,025.00
300 Contracted Professional & Technical Services	0.00	0.00	0.00	0.00	0.00
400 Property Services-Maintenance/Repairs/Rentals	0.00	167.16	5,333.36	(5,166.20)	8,000.00
500 Other Services	0.00	2,274.00	3,600.00	(1,326.00)	6,000.00
600 Supplies/Books/Subscriptions	2,531.74	99,727.94	121,226.56	(21,498.62)	171,109.00
730 Capitalized Right To Use	1,945.18	15,333.56	15,040.00	293.56	22,560.00
800 Miscellaneous	0.00	375.40	3,000.00	(2,624.60)	5,000.00
<i>Total Regular Programs</i>	<i>392,699.64</i>	<i>2,619,303.68</i>	<i>2,912,983.37</i>	<i>(293,679.69)</i>	<i>4,466,182.00</i>
1200-Special Programs					
100 Salaries/Wages	21,852.36	155,090.59	262,850.15	(107,759.56)	402,231.00
200 Benefits	6,164.13	52,837.06	122,943.35	(70,106.29)	188,225.00
300 Contracted Professional & Technical Services	13,823.75	90,078.25	26,000.00	64,078.25	26,000.00
500 Other Services	0.00	0.00	333.36	(333.36)	500.00
600 Supplies/Books/Subscriptions	481.98	5,228.65	9,810.12	(4,581.47)	13,850.00
<i>Total Special Programs</i>	<i>42,322.22</i>	<i>303,234.55</i>	<i>421,936.98</i>	<i>(118,702.43)</i>	<i>630,806.00</i>
1400/1691/1700-Other Programs & Adult Education					
100 Salaries/Wages	9,596.75	86,179.50	192,268.00	(106,088.50)	273,780.00
200 Benefits	2,197.66	21,988.18	51,830.60	(29,842.42)	73,789.00
300 Contracted Professional & Technical Services	473.41	3,839.28	9,600.00	(5,760.72)	12,000.00
500 Other Services	0.00	0.00	0.00	0.00	0.00
566 Tuition/Higher Education	0.00	3,493.00	3,000.00	493.00	5,000.00
600 Supplies/Books/Subscriptions	738.02	9,085.03	10,000.00	(914.97)	14,000.00
<i>Total Other Programs & Adult Education</i>	<i>13,005.84</i>	<i>124,584.99</i>	<i>266,698.60</i>	<i>(142,113.61)</i>	<i>378,569.00</i>
Support Services					
2100-Student Support (Guidance/Social Svc/Child Accounting/Special Ed)					
100 Salaries/Wages	22,971.42	157,233.84	161,269.04	(4,035.20)	246,766.00
200 Benefits	6,651.07	58,204.86	81,046.93	(22,842.07)	123,540.00
300 Contracted Professional & Technical Services	5,370.76	41,975.38	50,880.00	(8,904.62)	84,800.00
336 Contracted Evaluations & Special Ed Services	172,188.00	187,781.75	168,000.00	19,781.75	200,000.00
500 Other Services	0.00	692.75	3,033.36	(2,340.61)	4,900.00
600 Supplies & Subscriptions	46.99	4,837.94	16,800.24	(11,962.30)	22,150.00
<i>Total Student Support</i>	<i>207,228.24</i>	<i>450,726.52</i>	<i>481,029.57</i>	<i>(30,303.05)</i>	<i>682,156.00</i>

ROBERTO CLEMENTE CHARTER SCHOOL

Financial Report for the Month Ending

February 29, 2024

	Current Month	2023-2024 Y-T-D	Budget Y-T-D	Variance	2023-2024 Budget
2200-Instructional Support (Technology/Library/Curriculum Dvlp/Staff Dvlp)					
100 Salaries/Wages	\$ 23,447.60	\$ 180,790.81	\$ 185,332.68	(\$ 4,541.87)	\$ 286,499.00
200 Benefits	10,703.33	91,238.39	101,059.36	(9,820.97)	154,083.00
240 Tuition Reimbursement	0.00	2,700.00	16,000.00	(13,300.00)	24,000.00
300 Contracted Professional & Technical Services	0.00	0.00	14,642.68	(14,642.68)	21,964.00
360 Contracted Staff Development Services	8,850.00	31,654.99	60,714.00	(29,059.01)	77,730.00
400 IT Equipment-Maintenance/Repairs/Rentals	0.00	0.00	2,000.00	(2,000.00)	2,000.00
400 Library Equipment-Maintenance/Repairs/Rentals	0.00	0.00	0.00	0.00	0.00
500 Other Services	0.00	1,305.36	3,855.28	(2,549.92)	5,148.00
600 IT Supplies & Subscriptions	78.30	6,616.87	13,866.76	(7,249.89)	18,800.00
600 Library Supplies & Subscriptions	1,240.85	1,240.85	14,804.76	(13,563.91)	15,788.00
600 Curriculum Development Supplies & Subscriptions	0.00	5,799.00	30,800.04	(25,001.04)	46,200.00
600 Staff Development Supplies & Subscriptions	183.95	19,706.87	11,152.04	8,554.83	14,108.00
730 Capitalized Right To Use	0.00	0.00	0.00	0.00	0.00
800 Miscellaneous	0.00	0.00	333.36	(333.36)	500.00
<i>Total Instructional Support</i>	<i>44,504.03</i>	<i>341,053.14</i>	<i>454,560.96</i>	<i>(113,507.82)</i>	<i>666,820.00</i>
2310/2360-Administration (Board/CEO's Office/Legal & Accounting)					
100 Salaries/Wages	10,046.40	83,214.60	82,922.68	291.92	124,384.00
200 Benefits	5,625.56	50,535.86	53,096.68	(2,560.82)	79,645.00
300 School Board Professional Development Services	0.00	300.00	1,333.32	(1,033.32)	2,000.00
330 Legal & Accounting Services	2,479.00	33,041.13	51,666.68	(18,625.55)	65,000.00
400 Property Services-Maintenance/Repairs/Rentals	0.00	0.00	0.00	0.00	0.00
500 Other Services	0.00	268.19	1,316.64	(1,048.45)	1,800.00
600 Supplies & Subscriptions	216.75	1,140.81	2,836.68	(1,695.87)	4,255.00
800 Dues/Miscellaneous	0.00	3,240.92	4,333.32	(1,092.40)	4,500.00
<i>Total Board/CEO's Office/Legal & Accounting</i>	<i>18,367.71</i>	<i>171,741.51</i>	<i>197,506.00</i>	<i>(25,764.49)</i>	<i>281,584.00</i>
2380-Administration (Principal's Office)					
100 Salaries/Wages	37,389.35	336,129.62	335,593.72	535.90	500,250.00
200 Benefits	8,446.51	105,843.12	109,579.36	(3,736.24)	163,940.00
400 Property Services-Maintenance/Repairs/Rentals	113.22	3,532.97	1,416.64	2,116.33	2,000.00
500 Other Services	251.00	2,293.64	2,133.40	160.24	3,200.00
600 Supplies & Subscriptions	133.42	6,222.36	11,450.08	(5,227.72)	16,175.00
730 Capitalized Right To Use	1,140.00	9,008.84	9,200.00	(191.16)	13,800.00
800 Miscellaneous	360.84	1,304.00	2,000.00	(696.00)	3,000.00
<i>Total Principal's Office</i>	<i>47,834.34</i>	<i>464,334.55</i>	<i>471,373.20</i>	<i>(7,038.65)</i>	<i>702,365.00</i>

ROBERTO CLEMENTE CHARTER SCHOOL

Financial Report for the Month Ending

February 29, 2024

	Current		2023-2024		Budget		2023-2024
	Month		Y-T-D		Y-T-D	Variance	Budget
2400-Pupil Health							
100 Salaries/Wages	\$ 14,872.55	\$	\$ 104,875.80	\$	\$ 113,222.90	(\$ 8,347.10)	\$ 170,366.00
200 Benefits	8,349.11		70,190.65		63,496.60	6,694.05	96,447.00
300 Contracted Professional & Technical Services	0.00		550.00		1,800.00	(1,250.00)	3,000.00
500 Other Services	0.00		0.00		333.36	(333.36)	500.00
600 Supplies & Subscriptions	559.33		2,554.25		8,350.08	(5,795.83)	9,750.00
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<i>Total Pupil Health</i>	<i>23,780.99</i>		<i>178,170.70</i>		<i>187,202.94</i>	<i>(9,032.24)</i>	<i>280,063.00</i>
2500-Business							
100 Salaries/Wages	18,332.80		144,916.84		152,509.36	(7,592.52)	228,764.00
200 Benefits	10,609.73		158,486.44		77,293.36	81,193.08	115,940.00
300 Contracted Professional & Technical Services	594.21		16,399.36		18,333.36	(1,934.00)	23,500.00
400 Property Services-Maintenance/Repairs/Rentals	0.00		4,426.51		7,025.00	(2,598.49)	10,400.00
500 Other Services	136.00		611.68		1,466.68	(855.00)	2,200.00
600 Supplies & Subscriptions	492.70		3,865.48		5,466.68	(1,601.20)	8,200.00
730 Capitalized Right To Use	319.47		2,555.76		2,600.00	(44.24)	3,900.00
800 Taxes/Fees/Miscellaneous	15.00		405.83		1,266.68	(860.85)	1,700.00
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<i>Total Business</i>	<i>30,499.91</i>		<i>331,667.90</i>		<i>265,961.12</i>	<i>65,706.78</i>	<i>394,604.00</i>
2600/2900-Plant Operations & Maintenance							
100 Salaries/Wages	26,933.03		222,619.14		229,796.72	(7,177.58)	344,695.00
200 Benefits	5,831.25		82,805.21		98,143.36	(15,338.15)	147,215.00
300 Contracted Professional & Technical Services	15,273.54		86,308.26		119,353.40	(33,045.14)	180,280.00
400 Property Services-Maintenance/Repairs/Rentals	24,865.07		148,187.35		133,933.60	14,253.75	166,550.00
500 Other Services	50.35		823.62		1,066.68	(243.06)	1,600.00
520 Property Insurance	3,924.15		31,403.55		30,466.68	936.87	45,700.00
538 Telecommunications	1,322.00		10,560.58		11,000.00	(439.42)	16,500.00
600 Supplies & Subscriptions	13,614.07		56,497.14		86,333.68	(29,836.54)	117,400.00
620 Utilities & Fuel	7,609.07		56,017.69		73,493.36	(17,475.67)	104,400.00
730 Capitalized Right To Use	59,441.72		475,533.76		475,534.68	(0.92)	713,302.00
800 Miscellaneous	0.00		158.59		666.68	(508.09)	1,000.00
810 Property Taxes	0.00		0.00		0.00	0.00	0.00
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<i>Total Plant Operations & Maintenance</i>	<i>158,864.25</i>		<i>1,170,914.89</i>		<i>1,259,788.84</i>	<i>(88,873.95)</i>	<i>1,838,642.00</i>

ROBERTO CLEMENTE CHARTER SCHOOL

Financial Report for the Month Ending

February 29, 2024

	Current		2023-2024		Budget		2023-2024
	Month		Y-T-D		Y-T-D	Variance	Budget
2800-Central (Human Resources/Information & Data/Grant Administration)							
100 Salaries/Wages	\$ 15,961.90	\$	\$ 309,148.60	\$	\$ 358,709.36	(\$ 49,560.76)	\$ 383,314.00
200 Benefits	6,975.63		76,603.67		50,342.36	26,261.31	56,728.00
300 Contracted Professional & Technical Services	0.00		0.00		0.00	0.00	0.00
360 Contracted Staff Development Services	1,950.00		4,435.00		28,486.08	(24,051.08)	36,349.00
500 Other Services	3,167.05		11,728.94		20,258.68	(8,529.74)	26,398.00
600 Supplies & Subscriptions	732.46		22,238.50		33,992.12	(11,753.62)	39,388.00
730 Capitalized Right To Use Payments	1,943.74		15,550.04		16,141.36	(591.32)	24,212.00
800 Miscellaneous	100.00		1,100.00		666.68	433.32	1,000.00
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<i>Total Central (HR/Information & Data/Grants)</i>	<i>30,830.78</i>		<i>440,804.75</i>		<i>508,596.64</i>	<i>(67,791.89)</i>	<i>567,389.00</i>
Non-Instructional Services							
3200/3300/3400-Student Activities & Community Services							
100 Salaries/Wages	0.00		2,230.00		28,420.68	(26,190.68)	39,246.00
200 Benefits	0.00		948.07		9,403.96	(8,455.89)	13,003.00
300 Contracted Professional & Technical Services	351.49		736.14		0.00	736.14	0.00
500 Other Services	4,958.00		10,174.09		11,040.00	(865.91)	18,400.00
600 Supplies/Books/Subscriptions	788.03		7,316.47		18,100.04	(10,783.57)	28,000.00
800 Fundraisers/Fees/Miscellaneous	385.00		408.99		6,800.00	(6,391.01)	14,505.00
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<i>Total Student Activities & Community Services</i>	<i>6,482.52</i>		<i>21,813.76</i>		<i>73,764.68</i>	<i>(51,950.92)</i>	<i>113,154.00</i>
3100-Food Services							
100 Salaries/Wages	15,922.62		115,353.25		126,933.80	(11,580.55)	196,223.00
200 Benefits	6,036.67		39,770.49		38,405.80	1,364.69	58,576.00
300 Contracted Professional & Technical Services	1,050.00		4,270.00		4,954.56	(684.56)	7,500.00
400 Property Services-Maintenance/Repairs/Rentals	688.00		1,428.00		3,466.68	(2,038.68)	5,200.00
500 Other Services	0.00		0.00		666.68	(666.68)	1,000.00
600 Supplies & Subscriptions	3,708.07		24,911.93		37,166.68	(12,254.75)	54,900.00
630 Food & Dairy	24,345.84		193,058.92		218,340.00	(25,281.08)	350,900.00
800 Miscellaneous	0.00		110.39		333.36	(222.97)	500.00
	<hr/>		<hr/>		<hr/>		<hr/>
<i>Total Food Services</i>	<i>51,751.20</i>		<i>378,902.98</i>		<i>430,267.56</i>	<i>(51,364.58)</i>	<i>674,799.00</i>

ROBERTO CLEMENTE CHARTER SCHOOL

Financial Report for the Month Ending

February 29, 2024

	Current Month	2023-2024 Y-T-D	Budget Y-T-D	Variance	2023-2024 Budget
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
<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/>					
Total Expenses	1,068,171.67	6,997,253.92	7,931,670.46	(934,416.54)	11,677,133.00
<hr/>					
Net Operating Income (Loss)	(\$ 116,370.92)	\$ 315,627.31	(\$ 364,505.80)	\$ 680,133.11	\$ 18,137.00
<hr/>					
Capital Outlay (450/700)					
1000 Instructional-Equipment & Furniture	0.00	21,332.20	0.00	21,332.20	0.00
2100 Student Support-Equipment & Furniture	0.00	0.00	0.00	0.00	0.00
2200 Instructional Staff Support-Equipment & Furniture	0.00	0.00	0.00	0.00	0.00
2300 Administrative-Equipment & Furniture	0.00	0.00	0.00	0.00	0.00
2400 Health-Equipment & Furniture	2,200.00	2,200.00	0.00	2,200.00	0.00
2500 Business-Equipment & Furniture	0.00	0.00	0.00	0.00	0.00
2600 Plant Operations-Equipment & Furniture	0.00	9,535.27	8,000.00	1,535.27	8,000.00
2800 Central Services-Equipment & Furniture	0.00	0.00	0.00	0.00	0.00
3100 Food Service- Equipment & Furniture	0.00	0.00	0.00	0.00	0.00
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>2,200.00</i>	<i>33,067.47</i>	<i>8,000.00</i>	<i>25,067.47</i>	<i>8,000.00</i>
<hr/>					
Total Income (Loss)	(\$ 118,570.92)	\$ 282,559.84	(\$ 372,505.80)	\$ 655,065.64	\$ 10,137.00
<hr/>					

ROBERTO CLEMENTE CHARTER SCHOOL
Financial Report for the Month Ending
February 29, 2024

ASSETS

Current Assets

Cash

Main Operating Account	\$ 1,906,836.10
Auxiliary Account	6,114.61
Payroll Account	283,005.46
HIC Account	43,216.36
Executive Account	1,076.40
Principals' Accounts	1,487.27
Money Market Accounts	1,652,280.80
Petty Cash	<u>900.00</u>

Total Cash 3,894,917.00

Accounts Receivable

School Districts	748,395.20
State Government	0.00
Federal Government	2,269.00
Other	<u>766.00</u>

Total Accounts Receivable 751,430.20

Other Current Assets

Deposits	12,015.75
Capital Contribution- Pareto	65,419.41
Accrued Revenue	354,648.25
PrePaid Expenses	50,456.02
Food Service PrePaid Expenses & Accrued Revenue	0.00
Agency Fund-Cash Accounts (Students)	<u>7,635.41</u>

Total Other Current Assets 490,174.84

Fixed Assets

Buildings & Equipment

131 Hamilton Street Building (Administration)	1,112,680.87
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	1,045,281.76
Furniture & Equipment	1,042,138.83
Accumulated Depreciation	(2,677,592.74)
Food Service Equipment & Furniture	59,796.71
Food Service Accumulated Depreciation	(46,126.94)
Building Leases	4,923,720.78
Equipment Leases	130,144.29
Other Right-To-Use Assets	129,764.36
Accumulated Amortization	<u>(1,332,736.33)</u>

Total Buildings & Equipment 5,817,533.54

Total Assets **\$ 10,954,055.58**

ROBERTO CLEMENTE CHARTER SCHOOL
Financial Report for the Month Ending
February 29, 2024

LIABILITIES AND CAPITAL

Liabilities

Current Liabilities

Short-Term Payables

Accounts Payable	\$	121,398.19
PSERS-Employer Contributions		101,840.43
403 B-Employer Contributions		0.00
Payroll Taxes & Deductions		(491.18)
Retirement-Employee Contributions		0.00

Total Short-Term Payables 222,747.44

Accrued Expenses & Other Current Liabilities

Accrued Salaries & Benefits		475,106.70
Other Accrued Expenses		174,688.00
Interfund Payable		291.15
UnEarned Revenue		38,029.63
Deposits		0.00
Scholarship Funds		3,015.00

Total Accrued Expenses & Other Current Liabilities 691,130.48

NonCurrent Liabilities

Lease Obligations-Buildings		3,465,035.57
Lease Obligations-Equipment		51,817.30
Other Right To Use Obligations		43,452.70

Total NonCurrent Liabilities 3,560,305.57

Total Liabilities 4,474,183.49

Capital

Assigned General Funds

Assigned Funds-Operating (Budget Impasse)		1,440,000.00
Assigned Funds-Capital Expenses & Projects		1,262,274.38
Assigned Funds-Technology Replacement		18,667.80
Assigned Funds-Scholarships & Awards		750.00
Assigned Funds-Budget Shortfall		222,000.00
Assigned Funds-Board Designated Emergency		50,000.00

Total Assigned Funds 2,993,692.18

Other Fund Balances & Net Positions

Non-Spendable		62,471.77
Net Investment In Capital Assets & Right To Use		2,257,227.97
Agency Funds (Students)		7,635.41
UnAssigned General Funds		876,284.92
Net Income (Loss)		282,559.84

Total Other Fund Balances & Net Position 3,486,179.91

Total Capital 6,479,872.09

Total Liabilities & Capital **\$ 10,954,055.58**

ROBERTO CLEMENTE CHARTER SCHOOL
Financial Report for the Month Ending
February 29, 2024

PA PUBLIC SCHOOL EMPLOYEES RETIREMENT SYSTEM:

DEFERRED OUTFLOW OF RESOURCES

Deferred Outflow of Resources-PSERS	\$ 921,013.15
Deferred Outflow of Resources-OPEB	<u>107,608.00</u>
Total Deferred Outflow of Resources	<u>\$ 1,028,621.15</u>

DEFERRED INFLOW OF RESOURCES/LIABILITIES & NET POSITION

Deferred Inflow of Resources-PSERS	983,777.00
Deferred Inflow of Resources-OPEB	125,112.00
Long-Term Pension Liability	6,847,000.00
Long-Term OPEB Liability	<u>283,000.00</u>
 Total Deferred Inflow of Resources/Liabilities	 8,238,889.00
 Pension Fund Net Position	 (6,909,763.85)
 OPEB Fund Net Position	 <u>(300,504.00)</u>
 Total Deferred Inflow of Resources/Liabilities & Net Position	 <u>\$ 1,028,621.15</u>

Roberto Clemente Charter School
Payment List
For the Period 2/1/24 through 2/29/24

Ref No.	Ref Date	Vendor	Description	Amount	Issue Date	Cleared
002885	2/1/24	HISPANIC AMERICAN ORG	850 N 5th Street lease	\$ 22,617.80	2/1/24	X
002886	2/1/24	HISPANIC AMERICAN ORG	136 S 4th Street lease	\$ 36,823.92	2/1/24	X
002887	2/7/24	All City Management Services, Inc	Crossing guards	\$ 1,448.16	2/9/24	X
002888	2/7/24	Anchor Fire Protection Co., INC		\$ 675.00	2/9/24	X
002889	2/7/24	William Breiner	Travel reimbursement	\$ 91.69	2/9/24	X
002890	2/7/24	Charter Choices, Inc	AFR preparation	\$ 1,050.00	2/9/24	X
002891	2/7/24	CITY OF ALLENTOWN	Storm water fees	\$ 1,060.00	2/9/24	
002892	2/7/24	Derstine's	Dairy/food	\$ 4,443.27	2/9/24	X
002893	2/7/24	DMC SNOW	Contracted winter weather maintenance installment	\$ 21,000.00	2/9/24	X
002894	2/7/24	EDU HEALTHCARE	Staffing agency	\$ 5,861.25	2/9/24	X
002895	2/7/24	Gold Star Foods		\$ 74.50	2/9/24	X
002896	2/7/24	Kegel's Produce	Fresh produce	\$ 1,116.50	2/9/24	X
002897	2/7/24	LEHIGH CARBON COMMUNITY COLLEGE	Dual enrollment	\$ 3,493.00	2/9/24	X
002898	2/7/24	MBI Heating & Air Conditioning		\$ 193.25	2/9/24	X
002899	2/7/24	PETTY CASH		\$ 38.39	2/9/24	X
002900	2/7/24	Procure Therapy	Staffing agency	\$ 4,537.50	2/9/24	X
002901	2/7/24	STANDING STONE CONSULTING INC	Contracted security services	\$ 3,544.79	2/9/24	X
002902	2/7/24	United Electric Supply		\$ 433.19	2/9/24	X
002903	2/7/24	VERIZON CONNECT NWF, INC		\$ 14.26	2/9/24	X
002904	2/7/24	VIPER PEST SERVICES		\$ 200.00	2/9/24	X
002905	2/20/24	Allegheny Intermediate Unit	Educator induction program	\$ 4,500.00	2/23/24	X
002906	2/20/24	All City Management Services, Inc	Crossing guards	\$ 1,086.12	2/23/24	X
002907	2/20/24	Lara Ashworth	Travel reimbursement	\$ 14.84	2/23/24	X
002908	2/20/24	Decker Equipment		\$ 667.02	2/23/24	
002909	2/20/24	Derstine's	Dairy/food	\$ 3,484.56	2/23/24	X
002910	2/20/24	EDU HEALTHCARE	Staffing agency	\$ 5,350.00	2/23/24	X
002911	2/20/24	Express Sign Outlet Inc		\$ 135.00	2/23/24	X
002912	2/20/24	Gold Star Foods		\$ 187.20	2/23/24	X
002913	2/20/24	Kegel's Produce	Fresh produce	\$ 1,059.75	2/23/24	X
002914	2/20/24	Latino Connection		\$ 899.00	2/23/24	X
002915	2/20/24	Norman's Bus Services Inc	Bus transportation for the basketball team	\$ 2,733.00	2/23/24	X
002916	2/20/24	RESTAURANT EQUIPMENT SERVICES		\$ 478.00	2/23/24	X
002917	2/20/24	Rittenhouse & Sons, Inc		\$ 210.00	2/23/24	
002918	2/20/24	THE SHERWIN-WILLIAMS CO		\$ 979.70	2/23/24	X
002919	2/20/24	STANDING STONE CONSULTING INC	Contracted security services	\$ 6,087.48	2/23/24	X
002920	2/20/24	Success For All Foundation, Inc	Professional development	\$ 4,600.00	2/23/24	X
002921	2/20/24	Susquehanna University		\$ 75.00	2/23/24	
002922	2/20/24	Valley Youth House	Student counseling	\$ 5,370.76	2/23/24	X
002923	2/20/24	Venus Supplies and Services	Cafeteria/janitorial supplies	\$ 12,109.29	2/23/24	X

Roberto Clemente Charter School
 Payment List
 For the Period 2/1/24 through 2/29/24

Ref No.	Ref Date	Vendor	Description	Amount	Issue Date	Cleared
EFT						
88794160	2/1/24	Indeed, Inc.		\$ 160.48	2/1/24	X
135536-4304cb	2/6/24	AMAZON CREDIT PLAN		\$ 974.03	2/6/24	X
96684977	2/6/24	ArbiterPay.com		\$ 30.00	2/6/24	X
100007298770	2/9/24	UGI UTILITIES, INC.		\$ 415.37	2/9/24	X
9154151b9cf61	2/9/24	AMAZON CREDIT PLAN	<i>Classroom/IT/Office/Maintenance supplies</i>	\$ 1,752.45	2/9/24	X
24020948	2/9/24	PPL ELECTRIC UTILITIES		\$ 34.58	2/9/24	X
24020963	2/9/24	PPL ELECTRIC UTILITIES		\$ 904.65	2/9/24	X
24020978	2/9/24	PPL ELECTRIC UTILITIES	<i>Electric</i>	\$ 1,386.70	2/9/24	X
4270-2563 0209	2/9/24	TOSHIBA AMERICA BUSINESS SOLUTIONS		\$ 56.88	2/9/24	X
258535020	2/9/24	UNIVERSAL PREMIUM FLEETCARD		\$ 314.38	2/9/24	X
2951790	2/9/24	US FOODS	<i>Food</i>	\$ 16,513.97	2/9/24	X
67628413	2/9/24	PURCHASE POWER		\$ 251.00	2/9/24	X
2138061 0209	2/9/24	The Queensboro Shirt Company		\$ 135.81	2/9/24	X
22641300887	2/9/24	Dollar Tree		\$ 87.99	2/9/24	X
3137349328	2/9/24	Toshiba Financial Services		\$ 319.47	2/9/24	X
5479551500	2/9/24	T-Mobile		\$ 469.62	2/9/24	X
02122024	2/12/24	ASCD		\$ 62.54	2/12/24	X
97216584	2/20/24	ArbiterPay.com		\$ 180.50	2/20/24	X
581529748	2/21/24	US FOODS	<i>Food</i>	\$ 9,526.44	2/21/24	X
1309315083852	2/21/24	HOME DEPOT CREDIT SERVICES	<i>Maintenance supplies</i>	\$ 1,308.86	2/21/24	X
S103462	2/21/24	Cirrus Systems, Inc		\$ 575.70	2/21/24	X
67797495	2/21/24	PITNEY BOWES GLOBAL FINANCIAL SERVICES		\$ 113.22	2/21/24	X
82233737039	2/21/24	RCN		\$ 423.38	2/21/24	X
jnb466	2/21/24	SAFEGUARD BUSINESS SYSTEMS INC		\$ 232.87	2/21/24	X
02212024	2/21/24	PURCHASE POWER		\$ 251.00	2/21/24	X
022124	2/21/24	ReadyRefresh by Nestle		\$ 66.75	2/21/24	X
022124	2/21/24	ArbiterPay.com		\$ 11.00	2/21/24	X
1305168889	2/21/24	LEHIGH COUNTY AUTHORITY ALLENTOWN		\$ 383.39	2/21/24	X
3137579974	2/21/24	Toshiba Financial Services		\$ 581.77	2/21/24	X
-152104-8c3b3f	2/21/24	AMAZON CREDIT PLAN	<i>Classroom/IT/Office/Safety supplies</i>	\$ 2,763.94	2/21/24	X
1305169967	2/21/24	LEHIGH COUNTY AUTHORITY ALLENTOWN		\$ 297.62	2/21/24	X
1305191667	2/21/24	LEHIGH COUNTY AUTHORITY ALLENTOWN		\$ 91.96	2/21/24	X
15055886	2/21/24	TOSHIBA FINANCIAL SERVICES	<i>Copier leases</i>	\$ 2,483.29	2/21/24	X
2212024	2/21/24	ReadyRefresh by Nestle		\$ 94.97	2/21/24	X
02292024	2/29/24	ZOOM		\$ 12.79	2/29/24	X

Health Insurance Claims (HIC)

24M-1/24-30/24	2/5/24	HealthNow	<i>Health Claims-PE 1/30/24</i>	\$ 4,415.45	2/5/24	X
24M-1/31-26/24	2/12/24	HealthNow	<i>Health Claims-PE 2/6/24</i>	\$ 7,159.72	2/12/24	X
024M-2/7-13/24	2/20/24	HealthNow	<i>Health Claims-PE 2/13/24</i>	\$ 1,036.27	2/20/24	X
24M-2/14-20/24	2/26/24	HealthNow	<i>Health Claims-PE 2/20/24</i>	\$ 10,057.04	2/26/24	X

Roberto Clemente Charter School
 Payment List
 For the Period 2/1/24 through 2/29/24

Ref No.	Ref Date	Vendor	Description	Amount	Issue Date	Cleared
Payroll						
73 PPE 1/20/24	2/1/24	PENSERV PLAN SERVICES INC	<i>EE/ER 403b contributions</i>	\$ 13,702.52	2/1/24	X
519 PPE 2/3/24	2/9/24	Berkheimer		\$ 20.00	2/9/24	X
533 PPE 2/3/24	2/9/24	Berkheimer		\$ 192.31	2/9/24	X
220 PPE 2/3/24	2/9/24	NYS Child Support Processing Center		\$ 232.00	2/9/24	X
265 PPE 2/3/24	2/9/24	VOYA Financial		\$ 665.10	2/9/24	X
AW PPE 2/3/24	2/9/24	Payroll/Taxes	<i>ACH payroll & taxes</i>	\$ 200,905.77	2/9/24	X
282 PPE 2/3/24	2/9/24	PA SCDU		\$ 293.54	2/9/24	X
51622066	2/9/24	Susan Kamber		\$ 550.00	2/9/24	X
118 PPE 2/3/24	2/12/24	PENSERV PLAN SERVICES INC	<i>EE/ER 403b contributions</i>	\$ 14,015.74	2/12/24	X
654023030	2/20/24	ADP		\$ 1.45	2/20/24	X
82 PPE 2/17/24	2/23/24	PA SCDU		\$ 293.54	2/23/24	X
20 PPE 2/17/24	2/23/24	NYS Child Support Processing Center		\$ 232.00	2/23/24	X
19 PPE 2/17/24	2/23/24	Berkheimer		\$ 20.00	2/23/24	X
33 PPE 2/17/24	2/23/24	Berkheimer		\$ 123.66	2/23/24	X
65 PPE 2/17/24	2/23/24	VOYA Financial		\$ 709.84	2/23/24	X
AW PPE 2/17/24	2/23/24	Payroll/Taxes	<i>ACH payroll & taxes</i>	\$ 216,012.62	2/23/24	X
51628030	2/23/24	CIPRIANI & WERNER PC	<i>Legal services</i>	\$ 2,479.00	2/23/24	X
56 PPE 2/17/24	2/26/24	PENSERV PLAN SERVICES INC	<i>EE/ER 403b contributions</i>	\$ 15,240.83	2/26/24	X
654023853	2/27/24	ADP		\$ 500.00	2/27/24	X
58000106 2/24	2/27/24	P.S.E.R.S.EMPLOYEE # 9254	<i>EE State pension contributions</i>	\$ 11,839.77	2/27/24	X
654104264	2/28/24	ADP		\$ 51.45	2/28/24	X
CEO's Account (Central Administration)						
27.6262536921	2/5/24	Pennsylvania Department of education	<i>Emergency permit</i>	\$ 100.00	2/5/24	X
020296	2/16/24	WALMART	<i>School counseling week</i>	\$ 37.45	2/16/24	X
Principal's Account (Elementary School)						
020295	2/16/24	Jersey Mike's Subs	<i>Staff (Parent/Teacher conferences)</i>	\$ 260.60	2/16/24	X
130	2/16/24	MARY ANN DONUT KITCHEN	<i>Doughnuts for staff</i>	\$ 64.00	2/16/24	X
199597	2/16/24	SAM'S CLUB MC/SYNCB	<i>Staff (Parent/Teacher conferences)</i>	\$ 100.24	2/16/24	X
Principal's Account (Secondary School)						
21424TKOB	2/14/24	WALMART	<i>Doughnuts for staff</i>	\$ 16.39	2/14/24	X
104627	2/23/24	Weis	<i>Title I meeting refreshments</i>	\$ 69.47	2/23/24	X
22824TKOB	2/28/24	PHILLY PRETZEL FACTORY	<i>Fundraiser</i>	\$ 110.00	2/28/24	X
				\$ 703,520.33		



**ROBERTO CLEMENTE CHARTER SCHOOL
ALLENTOWN, PENNSYLVANIA**

AUDIT REPORT

JUNE 30, 2023

ROBERTO CLEMENTE CHARTER SCHOOL

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	5
BASIC FINANCIAL STATEMENTS	
Entity-wide Financial Statements:	
- Statement of Net Position	10
- Statement of Activities	11
Fund Financial Statements:	
- Balance Sheet - Governmental Fund	12
- Reconciliation of Balance Sheet - Governmental Fund to Statement of Net Position	13
- Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund	14
- Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund to Statement of Activities	15
- Budgetary Comparison Statement - General Fund	16
- Statement of Net Position - Fiduciary Fund	17
- Statement of Changes in Net Position – Fiduciary Fund	18
Notes to Financial Statements	19
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of the School's Proportionate Share of the Net Pension Liability	38
Schedule of School Pension Contributions	39
Schedule of the School's Proportionate Share of the Net OPEB Liability	40
Schedule of School OPEB Contributions	41

ROBERTO CLEMENTE CHARTER SCHOOL

TABLE OF CONTENTS

PAGE

SINGLE AUDIT INFORMATION:

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 <i>Government Auditing Standards</i>	42
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	44
Schedule of Expenditures of Federal Awards	47
Notes to Schedule of Expenditures of Federal Awards	48
Schedule of Findings and Recommendations	49



INDEPENDENT AUDITOR'S REPORT

February 22, 2024

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, 2023, 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, 2023, 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,

To the Board of Trustees
Roberto Clemente Charter School

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.

To the Board of Trustees
Roberto Clemente Charter School

Emphasis of a Matter

As discussed in Notes 2 and 18 to the financial statements, Roberto Clemente Charter School has adopted the requirements of GASB Statement No. 96, "Subscription-Based Technology Information Arrangements." The purpose of this statement is to increase the usefulness of governmental financial statements by requiring recognition of certain subscription assets and subscription liabilities for certain information technology arrangements. Our opinion is not modified with respect to this matter.

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.

To the Board of Trustees
Roberto Clemente Charter School

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2024, 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 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
BARBACANE, THORNTON & COMPANY LLP

ROBERTO CLEMENTE CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
JUNE 30, 2023

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, 2023. We encourage readers to consider the information presented here in conjunction with the School's financial statements.

FINANCIAL HIGHLIGHTS

- Total revenues increased by \$154,995 to \$10,647,610 mainly due to increases in federal grants offset by decreases in local education agency assistance.
- At the close of the current fiscal year, the School reported an ending net deficit of \$1,571,643.
- The General Fund ended the year with a fund balance of \$3,940,224, an increase of \$186,248 from the previous year.
- The School's cash balance at June 30, 2023 was \$3,722,974, representing an increase of \$357,186 from June 30, 2022.

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)
JUNE 30, 2023

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, 2023, the School's liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources by \$1,571,643.

	June 30	
	2023	2022
Current and other assets	\$ 4,859,098	\$ 4,781,060
Capital assets	5,784,465	6,433,367
Total assets	10,643,563	11,214,427
Deferred outflows of resources	1,028,621	1,579,864

ROBERTO CLEMENTE CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
JUNE 30, 2023

	June 30	
	2023	2022
(cont'd)		
Long-term liabilities outstanding	10,619,645	11,201,067
Other liabilities	<u>1,515,292</u>	<u>1,561,165</u>
Total liabilities	<u>12,134,937</u>	<u>12,762,232</u>
 Deferred inflows of resources	 <u>1,108,889</u>	 <u>2,085,132</u>
 Net Position (Deficit):		
Net investment in capital assets	1,698,402	1,820,219
Unrestricted (deficit)	<u>(3,270,045)</u>	<u>(3,873,292)</u>
Total net position (deficit)	<u>\$ (1,571,643)</u>	<u>\$ (2,053,073)</u>

The School's net position increased by \$481,430 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 \$10,166,180.

	Year Ended June 30,	
	2023	2022
Revenues:		
Program revenues		
Operating and capital grants	\$ 2,924,245	\$ 2,587,492
General		
Local educational agency revenues	7,670,028	7,894,386
Other	<u>53,337</u>	<u>10,737</u>
Total Revenue	<u>10,647,610</u>	<u>10,492,615</u>
 Expenses:		
Instruction	4,557,288	4,014,186
Support services	3,761,365	3,407,417
Noninstructional services	745,522	508,791
Depreciation/amortization expense	904,022	837,513
Interest	<u>197,983</u>	<u>216,223</u>
Total Expenses	<u>10,166,180</u>	<u>8,984,130</u>
 Changes in Net Position (Deficit)	 481,430	 1,508,485
Beginning Net Position (Deficit), Restated	<u>(2,053,073)</u>	<u>(3,561,558)</u>
Ending Net Position (Deficit)	<u>\$ (1,571,643)</u>	<u>\$ (2,053,073)</u>

ROBERTO CLEMENTE CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - CONT'D
JUNE 30, 2023

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 \$3,940,224, which was an increase of \$186,248 from the previous year. For the year ended June 30, 2023, the General Fund's revenue of \$10,647,610 and other financing sources of \$31,772 exceeded expenditures of \$10,493,134 by \$186,248.

Governmental Funds Budgetary Highlights

Budgeted revenues exceeded actual revenues by \$479,162 due to lower than budgeted revenues from federal sources, other sources, and local education agencies assistance. This was offset by higher than budgeted revenues from state sources.

Actual expenditures were lower than budgeted expenditures by \$649,691.

CAPITAL ASSET AND DEBT ADMINISTRATION

As of June 30, 2023, the School's investment in capital assets for its governmental activities totaled \$5,784,465 (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 \$4,019,285 and a subscription liability of \$66,778 as of June 30, 2023. 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, 2023

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, 2023**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
CURRENT ASSETS:	
Cash and cash equivalents	\$ 3,721,800
Federal subsidies receivable	316,853
State subsidies receivable	108,859
Other receivables	668,855
Deposit	25,814
Prepaid expenses	<u>16,917</u>
Total Current Assets	<u>4,859,098</u>
NONCURRENT ASSETS:	
Land	1,064
Property and equipment, net	1,932,509
Right-to-use lease asset, net	3,772,308
Subscription asset, net	<u>78,584</u>
Total Noncurrent Assets	<u>5,784,465</u>
 TOTAL ASSETS	 <u>10,643,563</u>
 DEFERRED OUTFLOWS OF RESOURCES:	
Deferred outflows related to pension	921,013
Deferred outflows related to OPEB	<u>107,608</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>1,028,621</u>
 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	 <u>\$ 11,672,184</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	
CURRENT LIABILITIES:	
Accounts payable	\$ 141,930
Accrued expenses	738,325
Unearned revenue	38,619
Subscription liability	21,594
Lease liability	<u>574,824</u>
Total Current Liabilities	<u>1,515,292</u>
NONCURRENT LIABILITIES:	
Subscription liability	45,184
Lease liability	3,444,461
Net pension liability	6,847,000
Net OPEB liability	<u>283,000</u>
Total Noncurrent Liabilities	<u>10,619,645</u>
 TOTAL LIABILITIES	 <u>12,134,937</u>
 DEFERRED INFLOWS OF RESOURCES:	
Deferred inflows related to OPEB	125,113
Deferred inflows related to pension	<u>983,777</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,108,890</u>
 NET POSITION :	
Net investment in capital assets	1,698,402
Unrestricted (deficit)	<u>(3,270,045)</u>
TOTAL NET POSITION	<u>(1,571,643)</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	 <u>\$ 11,672,184</u>

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

**ROBERTO CLEMENTE CHARTER SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

	Expenses	Program Revenues			Net Revenue (Expense) and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
GOVERNMENTAL ACTIVITIES					
Instructional services	\$ 4,557,288	\$ -	\$ 2,040,589	\$ -	\$ (2,516,699)
Support services	3,761,365	-	224,300	-	(3,537,065)
Noninstructional services	745,522	-	659,356	-	(86,166)
Interest on long-term debt	197,983	-	-	-	(197,983)
Unallocated depreciation/amortization expense	904,022	-	-	-	(904,022)
TOTAL GOVERNMENTAL ACTIVITIES	10,166,180	-	2,924,245	-	(7,241,935)
TOTAL PRIMARY GOVERNMENT	\$ 10,166,180	\$ -	\$ 2,924,245	\$ -	(7,241,935)
GENERAL REVENUES:					
					7,670,028
					53,337
					7,723,365
					481,430
					(2,053,073)
					\$ (1,571,643)

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

**ROBERTO CLEMENTE CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUND
JUNE 30, 2023**

ASSETS	
Cash and cash equivalents	\$ 3,721,800
Federal subsidies receivable	316,853
State subsidies receivable	108,859
Other receivables	668,855
Deposit	25,814
Prepaid expenditures	<u>16,917</u>
TOTAL ASSETS	<u><u>\$ 4,859,098</u></u>
 LIABILITIES AND FUND BALANCE	
LIABILITIES:	
Accounts payable	\$ 141,930
Accrued expenses	738,325
Unearned revenue	<u>38,619</u>
Total Liabilities	<u>918,874</u>
 FUND BALANCE:	
Nonspendable - prepaid expenditures	16,917
Assigned	2,805,024
Unassigned	<u>1,118,283</u>
Total Fund Balance	<u>3,940,224</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 4,859,098</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, 2023**

FUND BALANCE FOR GOVERNMENTAL FUND	\$ 3,940,224
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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	4,656,231	
Right-to-use lease asset	5,053,864	
Subscription asset	129,764	
Accumulated depreciation/amortization	<u>(4,056,458)</u>	5,784,465

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	(4,019,285)	
Subscription liability	(66,778)	
Net pension liability	(6,847,000)	
Net OPEB liability	<u>(283,000)</u>	(11,216,063)

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	921,013	
Deferred outflows related to OPEB	107,608	
Deferred inflows related to pension	(983,777)	
Deferred inflows related to OPEB	<u>(125,113)</u>	<u>(80,269)</u>

TOTAL NET DEFICIT OF GOVERNMENTAL ACTIVITIES	<u>\$ (1,571,643)</u>
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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 FUND
FOR THE YEAR ENDED JUNE 30, 2023**

REVENUES	
Local educational agencies assistance	\$ 7,670,028
State sources	235,089
Federal sources	2,689,156
Other sources	<u>53,337</u>
TOTAL REVENUES	<u>10,647,610</u>
EXPENDITURES	
Current:	
Instruction	4,766,718
Support services	3,944,574
Noninstructional services	779,782
Debt service	756,840
Capital outlays	<u>245,220</u>
TOTAL EXPENDITURES	<u>10,493,134</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>154,476</u>
OTHER FINANCING SOURCES	
Proceeds from leases	<u>31,772</u>
TOTAL OTHER FINANCING SOURCES	<u>31,772</u>
NET CHANGE IN FUND BALANCE	186,248
FUND BALANCE, BEGINNING OF YEAR	<u>3,753,976</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 3,940,224</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, 2023**

NET CHANGE IN FUND BALANCE - GOVERNMENTAL FUND \$ 186,248

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 (\$904,022) exceeded capital outlay (\$255,120). (648,902)

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. 527,085

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. 416,999

CHANGE IN NET DEFICIT OF GOVERNMENTAL ACTIVITIES \$ 481,430

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, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Revenues/ Expenditures</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local educational agencies assistance	\$ 8,006,948	\$ 8,006,948	\$ 7,670,028	\$ (336,920)
State sources	165,102	165,102	235,089	69,987
Federal sources	2,862,866	2,862,866	2,689,156	(173,710)
Other sources	<u>91,856</u>	<u>91,856</u>	<u>53,337</u>	<u>(38,519)</u>
TOTAL REVENUES	<u>11,126,772</u>	<u>11,126,772</u>	<u>10,647,610</u>	<u>(479,162)</u>
EXPENDITURES				
Instruction	5,315,793	5,315,793	4,766,718	549,075
Support services	4,092,377	4,092,377	3,944,574	147,803
Noninstructional services	764,539	764,539	779,782	(15,243)
Debt service	841,016	841,016	756,840	84,176
Capital outlays	<u>129,100</u>	<u>129,100</u>	<u>245,220</u>	<u>(116,120)</u>
TOTAL EXPENDITURES	<u>11,142,825</u>	<u>11,142,825</u>	<u>10,493,134</u>	<u>649,691</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(16,053)	(16,053)	154,476	170,529
OTHER FINANCING SOURCES				
Budgetary reserve	16,053	16,053	-	(16,053)
Proceeds from lease	<u>-</u>	<u>-</u>	<u>31,772</u>	<u>31,772</u>
TOTAL OTHER FINANCING SOURCES	<u>16,053</u>	<u>16,053</u>	<u>31,772</u>	<u>15,719</u>
NET CHANGE IN FUND BALANCE	-	-	186,248	186,248
FUND BALANCE, BEGINNING OF YEAR	<u>3,753,976</u>	<u>3,753,976</u>	<u>3,753,976</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 3,753,976</u>	<u>\$ 3,753,976</u>	<u>\$ 3,940,224</u>	<u>\$ 186,248</u>

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

**ROBERTO CLEMENTE CHARTER SCHOOL
STATEMENT OF NET POSITION - FIDUCIARY FUND
JUNE 30, 2023**

	<u>Custodial Fund</u>
ASSETS	
Cash and cash equivalents	\$ <u>1,174</u>
TOTAL ASSETS	\$ <u>1,174</u>
 LIABILITIES AND NET POSITION	
LIABILITIES:	
Accounts payable	\$ <u>-</u>
 NET POSITION	
Reserved for student activities	<u>1,174</u>
TOTAL NET POSITION	<u>1,174</u>
 TOTAL LIABILITIES AND NET POSITION	 \$ <u>1,174</u>

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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, 2023**

	<u>Custodial Fund</u>
ADDITIONS	
Local sources	\$ <u>9,116</u>
TOTAL REVENUES	<u>9,116</u>
DEDUCTIONS	
Operation of noninstructional activities	<u>11,492</u>
TOTAL EXPENDITURES	<u>11,492</u>
NET CHANGE IN NET POSITION	(2,376)
NET POSITION, BEGINNING OF YEAR	<u>3,550</u>
NET POSITION, END OF YEAR	<u>\$ 1,174</u>

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

ROBERTO CLEMENTE CHARTER SCHOOL

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 POLICIES

Basis 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.

ROBERTO CLEMENTE CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

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 \$2,805,024 of the fund balance as follows:

- \$1,052,274 for capital expenditures
- \$40,000 for technology updates/replacements
- \$1,440,000 for a 3-month operating reserve

ROBERTO CLEMENTE CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

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

- \$50,000 for a board designated emergency
- \$222,000 for a budget shortfall
- \$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 Executive Director 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.

ROBERTO CLEMENTE CHARTER SCHOOL

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.

ROBERTO CLEMENTE CHARTER SCHOOL

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.

Implementation of GASB Statement

During the year ended June 30, 2023, the School implemented Governmental Accounting Standards Board ("GASB") Statement No. 96, "Subscription-Based Information Technology Agreements." The purpose of this statement is to increase the usefulness of governmental financial statements by requiring recognition of certain subscription assets and liabilities for all leases.

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, 2023, the carrying amount of the School's deposits was \$3,722,974, and the bank balance was \$3,744,980. Of this amount, \$250,000 was insured by the Federal Deposit Insurance Corporation (FDIC), and \$3,494,980 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, 2023 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, 2023 was as follows:

ROBERTO CLEMENTE CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

NOTE 5 CAPITAL ASSETS (cont'd)

	<u>Balance</u> <u>07/01/22</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06/30/23</u>
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated/ amortized:				
Land	\$ 1,064	\$ -	\$ -	\$ 1,064
Construction in progress	384,170	64,171	448,341	-
Total Capital Assets Not Being Depreciated/Amortized	<u>385,234</u>	<u>64,171</u>	<u>448,341</u>	<u>1,064</u>
Capital assets being depreciated/ amortized:				
Buildings and improvements	2,031,146	465,525	-	2,496,671
Right-to-use lease asset	5,022,093	31,771	-	5,053,864
Subscription asset	119,864	9,900	-	129,764
Furniture and equipment	<u>2,027,466</u>	<u>132,094</u>	<u>-</u>	<u>2,159,560</u>
Total Capital Assets Being Depreciated/ Amortized	9,200,569	639,290	-	9,839,859
Accumulated depreciation	(2,489,653)	(234,069)	-	(2,723,722)
Accumulated amortization	<u>(662,783)</u>	<u>(669,953)</u>	<u>-</u>	<u>(1,332,736)</u>
Total Capital Assets Being Depreciated/ Amortized, Net	<u>6,048,133</u>	<u>(264,732)</u>	<u>-</u>	<u>5,783,401</u>
Governmental Activities Capital Assets, Net	<u>\$ 6,433,367</u>	<u>\$ (200,561)</u>	<u>\$ 448,341</u>	<u>\$ 5,784,465</u>

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

GOVERNMENTAL ACTIVITIES:

Unallocated \$ 904,022

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 2023. Interest is payable at the Wall Street Journal Prime Rate which was 8.25% at June 30, 2023. At June 30, 2023, the balance on the line was \$0. There was no interest expense or activity for the year ended June 30, 2023.

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.

ROBERTO CLEMENTE CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

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 and reimbursement programs, refunds of any money received may be required and the collectability of any related receivable at June 30, 2023 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, 2023 is as follows:

	Balance <u>July 1, 2022</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>June 30, 2023</u>	Due Within <u>One Year</u>
Lease liability	\$ 4,525,986	\$ 31,772	\$ 538,473	\$ 4,019,285	\$ 574,824
Subscription liability	87,162	-	20,384	66,778	21,594
Net pension liability	6,733,000	114,000	-	6,847,000	-
Net OPEB liability	<u>389,000</u>	<u>-</u>	<u>106,000</u>	<u>283,000</u>	<u>-</u>
TOTALS	<u>\$ 11,735,148</u>	<u>\$ 145,772</u>	<u>\$ 664,857</u>	<u>\$ 11,216,063</u>	<u>\$ 596,418</u>

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 \$21,174 and \$36,101 for the year ended June 30, 2023 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 2028.

The following is a schedule of future minimum lease payments as of June 30, 2023:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 574,824	\$ 170,413	\$ 745,237
2025	605,704	143,211	748,915

ROBERTO CLEMENTE CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

NOTE 10 LEASING ARRANGEMENTS (cont'd)

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	646,580	114,649	761,229
2027	389,566	90,738	480,304
2028	408,254	72,967	481,221
2029-2033	<u>1,394,357</u>	<u>98,748</u>	<u>1,493,105</u>
Total	<u>\$ 4,019,285</u>	<u>\$ 690,726</u>	<u>\$ 4,710,011</u>

NOTE 11 SUBSCRIPTION ARRANGEMENTS

The School has entered into subscription-based information technology arrangements for software with expiration dates through fiscal 2027.

The following is a schedule of future minimum payments as of June 30, 2023:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 21,594	\$ 2,170	\$ 23,764
2025	22,888	1,461	24,349
2026	<u>22,296</u>	<u>725</u>	<u>23,021</u>
Total	<u>\$ 66,778</u>	<u>\$ 4,356</u>	<u>\$ 71,134</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. The publication is also available on the PSERS website at www.psers.state.pa.us/publications/cafr/index.htm

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

ROBERTO CLEMENTE CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

NOTE 12 PENSION PLAN (cont'd)

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 of 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.

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:

ROBERTO CLEMENTE CHARTER SCHOOL

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
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%
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%

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, 2023, the rate of the employer contribution was 34.31% of covered payroll. The School's contribution to PSERS for pension contributions for the year ended June 30, 2023 was \$714,013.

ROBERTO CLEMENTE CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

NOTE 12 PENSION PLAN (cont'd)

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

At June 30, 2023, the School reported a liability of \$6,847,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2021 to June 30, 2022. 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, 2022, the School's proportion was 0.0154%, which was a decrease of 0.0010% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the School recognized a pension expense of \$347,046. At June 30, 2023, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual investment earnings	\$ -	\$ 117,000
Changes in assumptions	204,000	-
Difference between actual and expected experience	3,000	59,000
Changes in proportion of the School's amount of the total pension liability	-	802,000
Difference between the School's contributions and proportionate share of total contributions	-	5,777
Contributions subsequent to the date of measurement	<u>714,013</u>	<u>-</u>
	<u>\$ 921,013</u>	<u>\$ 983,777</u>

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, 2024 were \$714,013. 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,

2024	\$ (380,926)
2025	(260,926)
2026	(295,925)
2027	<u>161,000</u>
	<u>\$ (776,777)</u>

ROBERTO CLEMENTE CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

NOTE 12 PENSION PLAN (cont'd)

Actuarial Assumptions

The total pension liability as of June 30, 2022 was determined by rolling forward the system's total pension liability as of the June 30, 2021 actuarial valuation to June 30, 2022 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, 2021 and June 30, 2022.

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	28.0%	5.3%
Private equity	12.0%	8.0%
Fixed income	33.0%	2.3%
Commodities	9.0%	2.3%
Absolute return	6.0%	3.5%
Infrastructure/MLPs	9.0%	5.4%
Real estate	11.0%	4.6%
Cash	3.0%	0.5%
Leverage	<u>(11.0%)</u>	0.5%
	<u>100.0%</u>	

ROBERTO CLEMENTE CHARTER SCHOOL

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, 2022.

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 <u>6.00%</u>	Current Discount Rate <u>7.00%</u>	1% Increase <u>8.00%</u>
School's proportionate share of the net pension liability	\$ 8,856,000	\$ 6,847,000	\$ 5,153,000

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, 2023 were \$142,176.

ROBERTO CLEMENTE CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

NOTE 14 OTHER POSTEMPLOYMENT BENEFITS PLAN

Health 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, 2022, 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, and
- Participate in the HOP or employer-sponsored health insurance program.

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

ROBERTO CLEMENTE CHARTER SCHOOL

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, 2023, the rate of the employer contributions was 0.75% of covered payroll. The School's health insurance assistance contribution to PSERS for the year ended June 30, 2023 was \$15,608.

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

At June 30, 2023, the School reported a liability of \$283,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, 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, 2021 to June 30, 2022. 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 0.0154%, which was a decrease of 0.0010% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the School recognized an OPEB expense of \$(34,423). At June 30, 2023, the School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Changes in assumptions	\$ 31,000	\$ 67,000
Changes in proportions	57,000	56,000
Net difference between projected and actual investment earnings	1,000	-
Net difference between expected and actual experience	3,000	2,000
Difference between employer contributions and proportionate share of total contributions	-	113
Contributions subsequent to the measurement date	<u>15,608</u>	<u>-</u>
	<u>\$ 107,608</u>	<u>\$ 125,113</u>

ROBERTO CLEMENTE CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

NOTE 14 OTHER POSTEMPLOYMENT BENEFITS PLAN (cont'd)

An amount of \$15,608 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, 2024. Other amounts reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized in the OPEB expense as follows:

<u>Year Ended June 30,</u>	
2024	\$ 978
2025	7,978
2026	(8,023)
2027	(18,023)
2028	<u>(16,023)</u>
	<u>\$ (33,113)</u>

Actuarial Assumptions

The total OPEB liability as of June 30, 2022 was determined by rolling forward the system's total OPEB liability as of June 30, 2021 to June 30, 2022 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 – 4.09% - 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, 2020 determined the employer contribution rate for fiscal year 2022.
- Cost Method: Amount necessary to assure solvency of Premium Assistance through the third fiscal year after the valuation date
- 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

ROBERTO CLEMENTE CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

NOTE 14 OTHER POSTEMPLOYMENT BENEFITS PLAN (cont'd)

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	<u>100.0%</u>	0.5%
	<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, 2022.

Discount Rate

The discount rate used to measure the total OPEB liability was 4.09%. 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 4.09%, which represents the S&P 20-year Municipal Bond Rate at June 30, 2022, 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, 2022, retirees' Premium Assistance benefits are not subject to future healthcare cost increases. The annual Premium Assistance reimbursement for qualifying retirees is capped at a maximum of \$1,200. As of June 30, 2022, 93,293 retirees were receiving the maximum amount allowed of \$1,200 per year. As of June 30, 2022, 582 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.

ROBERTO CLEMENTE CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

NOTE 14 OTHER POSTEMPLOYMENT BENEFITS PLAN (cont'd)

The following presents the system's net OPEB liability for June 30, 2022, 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:

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
School's proportionate share of the net OPEB liability	\$ 283,000	\$ 283,000	\$ 283,000

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 4.09%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.09%) or one percentage point higher (5.09%) than the current rate:

	<u>1% Decrease 3.09%</u>	<u>Current Discount Rate 4.09%</u>	<u>1% Increase 5.09%</u>
School's proportionate share of the net OPEB liability	\$ 321,000	\$ 283,000	\$ 252,000

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 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, 2023:

ROBERTO CLEMENTE CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

NOTE 16 EXCESS EXPENDITURES OVER APPROPRIATIONS (cont'd)

Non-instructional services	\$ 15,243
Capital outlays	\$ 116,120

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 \$3,270,045 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 CHANGE IN ACCOUNTING PRINCIPLE

In accordance with the adoption of GASB Statement No. 96, as discussed in Note 2, the School has restated its July 1, 2022 net position in its governmental activities by \$7,420 to record the subscription asset and subscription liability associated with the School's subscription-based information technology arrangements at June 30, 2022.

NOTE 19 SUBSEQUENT EVENTS

The School has evaluated all subsequent events through February 22, 2024, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

**ROBERTO CLEMENTE CHARTER SCHOOL
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Pennsylvania Public School Employees' Retirement System (PSERS)**

	MEASUREMENT DATE								
	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	0.0154%	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	\$ 6,847,000	\$ 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	\$ 2,233,148	\$ 2,308,997	\$ 2,517,128	\$ 2,609,604	\$ 2,216,333	\$ 2,264,764	\$ 2,226,792	\$ 1,992,912	\$ 1,917,166
School's proportionate share of the net pension liability as a percentage of its covered employee payroll	306.61%	291.60%	348.21%	337.02%	357.39%	370.72%	387.24%	334.69%	309.68%
Plan fiduciary net position as a percentage of the total pension liability	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.

In accordance with GASB Statement No. 68, 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 PENSION CONTRIBUTIONS
Pennsylvania Public School Employees' Retirement System (PSERS)**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 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	<u>714,013</u>	<u>759,047</u>	<u>773,745</u>	<u>839,714</u>	<u>850,731</u>	<u>703,464</u>	<u>661,311</u>	<u>556,698</u>	<u>408,547</u>
Contribution excess	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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	\$ 2,226,792	\$ 1,992,912
Contributions as a percentage of covered employee payroll	34.31%	33.99%	33.51%	33.36%	32.60%	31.74%	29.20%	25.00%	20.50%

In accordance with GASB Statement No. 68, 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 THE SCHOOL'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
Pennsylvania Public School Employees' Retirement System (PSERS)**

	MEASUREMENT DATE					
	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2028</u>	<u>June 30, 2017</u>
School's proportion of the net OPEB liability	0.0154%	0.0164%	0.0178%	0.0188%	0.0165%	0.0170%
School's proportion of the net OPEB liability - dollar value	\$ 283,000	\$ 389,000	\$ 385,000	\$ 400,000	\$ 345,000	\$ 346,000
School's covered employee payroll	2,233,148	2,308,997	2,517,128	2,609,605	2,216,333	\$ 2,264,764
School's proportionate share of the net OPEB liability as a percentage of its covered employee payroll	12.67%	16.85%	15.30%	15.33%	15.57%	15.28%
Plan fiduciary net position as a percentage of the total OPEB liability	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 OPEB CONTRIBUTIONS
Pennsylvania Public School Employees' Retirement System (PSERS)**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Contractually required contribution	\$ 15,608	\$ 17,865	\$ 18,934	\$ 21,144	\$ 21,660	\$ 18,396
Contributions in relation to the contractually required contribution	<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>
School's covered employee payroll	\$ 2,081,064	\$ 2,233,148	\$ 2,308,997	\$ 2,517,128	\$ 2,609,605	\$ 2,216,333
Contributions as a percentage of covered employee payroll	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.

SINGLE AUDIT INFORMATION



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

February 22, 2024

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, 2023, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated February 22, 2024.

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.

To the Board of Trustees
Roberto Clemente Charter School

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



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

February 22, 2024

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, 2023. 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, 2023.

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.

To the Board of Trustees
Roberto Clemente Charter School

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.

To the Board of Trustees
Roberto Clemente Charter School

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
BARBACANE, THORNTON & COMPANY LLP

**ROBERTO CLEMENTE CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

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 6/30/2022	REVENUE RECOGNIZED	EXPENDITURES	ACCRUED (UNEARNED) REVENUE 6/30/2023	AMOUNT PASSED THROUGH TO SUBRECIPIENTS
U.S. Department of Education											
<u>Passed through Pennsylvania Department of Education</u>											
Title I - Grants to Local Education Agencies	I	84.010	013-22-0984	08/24/21-09/30/22	\$ 423,536	\$ 145,523	\$ 91,349	\$ 54,174	\$ 54,174	\$ -	\$ -
Title I - Grants to Local Education Agencies	I	84.010	013-23-0984	08/24/22-09/30/23	473,533	301,420	-	406,167	406,167	104,747	-
Total ALN 84.010						446,943	91,349	460,341	460,341	104,747	-
Title II - Improving Teacher Quality	I	84.367	020-22-0984	08/24/21-09/30/22	40,983	5,269	712	4,557	4,557	-	-
Title II - Improving Teacher Quality	I	84.367	020-23-0984	08/24/22-09/30/23	44,132	28,393	-	31,330	31,330	2,937	-
Total ALN 84.367						33,662	712	35,887	35,887	2,937	-
Title III - English Language Acquisition State Grants	I	84.365	010-22-0984	08/24/21-09/30/22	22,520	280	280	-	-	-	-
Title III - English Language Acquisition State Grants	I	84.365	010-23-0984	08/29/22-09/30/23	27,938	27,938	-	27,938	27,938	-	-
Total ALN 84.365						28,218	280	27,938	27,938	-	-
Title IV-Student Support and Academic Enrichment	I	84.424	144-22-0984	08/24/21-09/30/22	31,713	4,546	156	4,390	4,390	-	-
Title IV-Student Support and Academic Enrichment	I	84.424	144-23-0984	08/09/22-09/30/23	33,233	25,268	-	31,751	31,751	6,483	-
Total ALN 84.424						29,814	156	36,141	36,141	6,483	-
COVID-19, CARES Act - ESSER II	I	84.425D	200-21-0984	03/13/20-09/30/23	1,557,241	615,691	46,609	619,113	619,113	50,031	-
COVID-19, American Rescue Plan- ARP ESSER	I	84.425U	223-21-0984	03/13/20-09/30/24	3,149,847	1,145,399	444,591	781,943	781,943	81,135	-
COVID-19, American Rescue Plan - ARP ESSER 7% After School	I	84.425U	225-21-0984	03/13/20-09/30/24	34,973	3,815	22,825	-	-	19,010	-
COVID-19, American Rescue Plan - ARP ESSER 7% Learning Loss	I	84.425U	225-21-0984	03/13/20-09/30/24	174,867	19,076	(24,112)	14,770	14,770	(28,418)	-
COVID-19, American Rescue Plan - ARP ESSER 7% Summer School	I	84.425U	225-21-0984	03/13/20-09/30/24	34,973	3,816	(5,087)	-	-	(8,903)	-
COVID-19, American Rescue Plan - ARP ESSER (Homeless Children and Youth)	I	84.425W	181-21-2587	03/13/20-09/30/24	8,439	649	(649)	-	-	(1,298)	-
Total ALN 84.425						1,788,446	484,177	1,415,826	1,415,826	111,557	-
<u>Passed through Carbon Lehigh Intermediate Unit Special Education Cluster</u>											
IDEA 611 A.R.P.	I	84.027	N/A	07/01/22-06/30/23	16,085	-	-	11,129	11,129	11,129	-
IDEA	I	84.027	N/A	07/01/22-06/30/23	60,749	40,028	-	60,749	60,749	20,721	-
IDEA	I	84.027	N/A	07/01/21-06/30/22	68,128	22,247	22,247	-	-	-	-
Total ALN 84.027						62,275	22,247	71,878	71,878	31,850	-
Total U.S. Department of Education						2,389,358	598,921	2,048,011	2,048,011	257,574	-
U.S. Department of Agriculture											
<u>Passed through Pennsylvania Department of Agriculture</u>											
<u>Child Nutrition Cluster</u>											
National School Lunch Program	I	10.555	N/A	07/1/22 - 06/30/23	N/A	30,088	-	30,088	30,088	-	-
<u>Passed through Pennsylvania Department of Education</u>											
<u>Child Nutrition Cluster</u>											
National School Lunch Program	I	10.555	N/A	07/01/21-06/30/22	N/A	16,085	20,066	-	-	3,981	-
Supply Chain Assistance	I	10.555	N/A	07/01/22-06/30/23	N/A	25,597	-	25,597	25,597	-	-
National School Lunch Program	I	10.555	N/A	07/01/22-06/30/23	N/A	404,679	-	415,410	415,410	10,731	-
Total ALN 10.555						476,449	20,066	471,095	471,095	14,712	-
School Breakfast Program	I	10.553	N/A	07/01/21-06/30/22	N/A	7,023	7,023	-	-	-	-
School Breakfast Program	I	10.553	N/A	07/01/22-06/30/23	N/A	143,374	-	149,322	149,322	5,948	-
Total ALN 10.553						150,397	7,023	149,322	149,322	5,948	-
Fresh Fruits and Vegetables	I	10.582	N/A	07/01/22-06/30/23	N/A	20,100	-	20,100	20,100	-	-
Total Child Nutrition Cluster						646,946	27,089	640,517	640,517	20,660	-
P-EBT Local Admin Funds	I	10.649	N/A	07/01/22-06/30/23	N/A	628	-	628	628	-	-
Total U.S. Department of Agriculture						647,574	27,089	641,145	641,145	20,660	-
TOTAL FEDERAL AWARDS						\$ 3,036,932	\$ 626,010	\$ 2,689,156	\$ 2,689,156	\$ 278,234	\$ -

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

ROBERTO CLEMENTE CHARTER SCHOOL

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 2022-2023 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.

ROBERTO CLEMENTE CHARTER SCHOOL

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

ROBERTO CLEMENTE CHARTER SCHOOL
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.

**Elementary & Secondary Schools Emergency Relief Grant
American Rescue Plan**

CURRENTLY APPROVED SCHEDULE (2021)

Covered Period: 7/1/23-6/30/24**

Pay Date: 9/6/24

If you are employed with RCCS on 9/1/24, and expect to continue employment for the school year,

AND

your hire date was prior to 7/1/23,

AND

you were employed with RCCS through 6/30/24 without a break in service*,

THEN

your retention stipend is \$ 1,200.

If you are employed with RCCS on 9/1/24,

AND

you were employed with RCCS from your hire date through 6/30/24 without a break in service*,

AND

your hire date was between:

7/1/23 and 8/31/23 **THEN** your retention stipend is \$ 1,000.

9/1/23 and 10/31/23 **THEN** your retention stipend is \$ 900.

11/1/23 and 12/31/23 **THEN** your retention stipend is \$ 700.

1/1/24 and 2/29/24 **THEN** your retention stipend is \$ 600.

3/1/24 and 4/30/24 **THEN** your retention stipend is \$ 400.

5/1/24 and 6/30/24 **THEN** your retention stipend is \$ 200.

**Furloughs, short-term disability, and summer layoffs are not considered breaks in service.*

***Employees who enter into a Sign-On Bonus agreement during the Covered Period, will be awarded the difference of the Retention Stipend and the Sign-On Bonus. If the Sign-On Bonus is equal to or more than the Retention Stipend, no stipend will be awarded. All Sign-On Bonus agreement terms apply.*

Elementary & Secondary Schools Emergency Relief Grant
American Rescue Plan

PROPOSED SCHEDULE

Covered Period: 7/1/23-6/30/24**

Pay Date: 9/6/24

If you are employed with RCCS on 9/1/24 and expect to continue employment for the school year
AND

#1	-your hire date was <u>prior to 7/1/20</u>
	-you were employed with RCCS from <u>7/1/20-6/30/24</u> without a break in service*
	Retention Stipend <u>\$ 2,446</u>

#2	-your hire date was between <u>7/1/20-6/30/21</u>
	-you were employed with RCCS from <u>7/1/21-6/30/24</u> without a break in service*
	Retention Stipend <u>\$ 1,955</u>

#3	-your hire date was between <u>7/1/21-6/30/22</u>
	-you were employed with RCCS from <u>7/1/22-6/30/24</u> without a break in service*
	Retention Stipend <u>\$ 1,530</u>

#4	-your hire date was between <u>7/1/22-6/30/23</u>
	-you were employed with RCCS from <u>7/1/23-6/30/24</u> without a break in service*
	Retention Stipend <u>\$ 1,200</u>

#5	-you were employed with RCCS from your hire date through 6/30/24 without a break in service*	
	and your hire date was between:	your retention stipend is
	7/1/23 - 8/31/23	\$1,000
	9/1/23 - 10/31/23	\$ 900
	11/1/23 - 12/31/23	\$ 700
	1/1/24 - 2/29/24	\$ 600
	3/1/24 - 4/30/24	\$ 400
	5/1/24 - 6/30/24	\$ 200

*Furloughs, short-term disability, and summer layoffs are not considered breaks in service.

**Employees who enter into a Sign-On Bonus agreement during the Covered Period, will be awarded the difference of the Retention Stipend and the Sign-On Bonus. If the Sign-On Bonus is equal to or more than the Retention Stipend, no stipend will be awarded. All Sign-On Bonus agreement terms apply.