Northwood Academy Charter School

Monthly Board Meeting

Date and Time

Wednesday December 20, 2023 at 5:30 PM EST

This is a public meeting of the Board of Trustees of Northwood Academy Charter School that was properly advertised pursuant to the Pennsylvania Sunshine Act. The public meeting schedule is posted at the school and on the website.

Members of the public are invited to participate by submitting written comments via email (board@northwoodcs.org). All written testimony should include the individual's name, home address and topic. During the public comment section of the meeting, board members will read into the record short summaries of comments, grouped by topic, and will note the number of individuals submitting comments.

Please Note: In the interest of the health of our staff, board members and public and in alignment with public health guidelines regarding the COVID-19 pandemic, the Board has adjusted the way in which it holds its meetings. The meetings will be accessible to the public via Zoom and recorded.

Zoom Link to join the webinar:
https://us02web.zoom.us/j/88315607853?pwd=TkRxNXdHMHRqSFNnR28vcHBrMnNhQT09

Agenda

		Purpose	Presenter	Time
I.	**Opening Items**			**5:30 PM**
	Opening Items			

		Purpose	Presenter	Time
A.	Call the Meeting to Order		Paul Kleschick	1 m
B.	Record Attendance and Guests		Tara Caldwell	1 m
C.	Reading of Mission Statement		Paul Kleschick	1 m
	Northwood Academy Charter School is a comprehensive learning sanctuary that educates and supports the whole child. We achieve this by working as a highly qualified team, that delivers collective knowledge, creativity, and real-world learning experiences needed for students to become successful individuals.			
D.	Resolution 12202023.1: Approval of Agenda	Vote	Paul Kleschick	5 m
E.	Resolution 12202023.2: Approval of Previous Minutes	Approve Minutes	Paul Kleschick	5 m
F.	Community Comment		Paul Kleschick	5 m
II.	**Staff Reports**			**5:48 PM**
A.	CEO	Discuss	Eric Langston	3 m
B.	Principal Report	Discuss	Diana Abellard	5 m
C.	Special Education & Student Support	Discuss	Edwena Leite	3 m
D.	Operations Report	Discuss	Averyel Sawyer	3 m
E.	Human Resources	Discuss	Tracee Hunt	3 m
F.	Finance Report	Vote	Michael McLeish	8 m
III.	**New Business**			**6:13 PM**
A.	Resolution 12202023.16:Removal of Trustee Cofield	Vote	Dr. Paul Kleschick	5 m
B.	Resolution 12202023.17: Removal of Trustee Caldwell	Vote	Dr. Paul Kleschick	5 m
C.	Resolution 12202023.18: Appointment of Michelle Pnkney, Trustee	Vote	Dr. Paul Kleschick	5 m

		Purpose	Presenter	Time
	RESOLVED that, in accordance with the Bylaws, the Board of Trustees of Northwood Academy Charter School hereby appoints Michelle Pinkney as a Trustee, who shall serve a two-year term, beginning December 20, 2023 and ending December 20, 2025.			
D.	Resolution 12202023.19: Appointment of Cortez Patton, Esq., Trustee RESOLVED that, in accordance with the Bylaws, the Board of Trustees of Northwood Academy Charter School hereby appoints Cortez Patton, Esq. as a Trustee, who shall serve a two-year term, beginning December 20, 2023 and ending December 20, 2025.	Vote	Dr. Paul Kleschick	5 m
E.	Oath of Office for Appointed Trustees *I solemnly swear that I will support and defend the Constitution of the United States, and the Constitution of the Commonwealth of Pennsylvania, and that I will faithfully, impartially, and justly discharge the duties of a Trustee of the Northwood Academy Charter School to the best of my ability.* *I further swear that I possess the qualifications of membership as may be prescribed by law, and that having taken the foregoing oath, I hereby signify my acceptance of public office.* **Dr. Paul Kleschick** **Kristine Spraga** **Warren Young** **Charles Holmes** **Dr. Amanda Hill-Hennie** **Eric Williams** **Michelle Pinkney** **Cortez Patton**	Vote	Jeffrey Stacey	5 m
F.	Resolution 12202023.3: 11/22/2023 Memo	Vote	Eric Langston	5 m
G.	Resolution 12202023.4: Updated NACS Organizational Chart	Vote	Tracee Hunt	5 m
H.	Resolution 12202023.5: Byrd House Educational Consulting Group	Vote	Eric Langston	5 m
I.	Resolution 12202023.6: Finalization of the Audit	Vote	Michael McLeish	5 m
J.	Resolution 12202023.7: Revised Budget	Vote	Michael McLeish	5 m

		Purpose	Presenter	Time
	Approval of 2023-2024 Revised Budget			
K.	Resolution 12202023.8: Director of Business Authorization RESOLVED, that the Board of Trustees of Northwood Academy Charter School hereby authorizes its Director of Business Operations to make all appropriate applications under Pennsylvania law for the approval and reimbursement of a charter school lease for the 2022-2023 school year.	Vote	Dr. Paul Kleschick	5 m
L.	Resolution 12202023.9: Paylocity	Vote	Michael McLeish	5 m
M.	Resolution 12202023.10: Abila	Vote	Michael McLeish	5 m
N.	Resolution 12202023.11: American Paradigm	Vote	Michael McLeish	5 m
O.	Resolution 12202023.12: Additional 2 Lunch Aides	Vote	Averyel Sawyer	5 m
P.	Resolution 12202023.13: NACS Staff Winter Bonus	Vote	Michael McLeish	5 m
Q.	Resolution 12202023.14: Employee Referral Program	Vote	Michael McLeish	5 m
R.	CBA12202023.01: Leveling Positions	Vote	Michael McLeish	5 m
S.	Resolution 12202023.15: Expulsion of J.R.	Vote	Diana Abellard	5 m

IV. Executive Session

V. Closing Items **7:48 PM**

A.	Adjourn Meeting	Vote	Paul Kleschick	1 m

Coversheet

Resolution 12202023.1: Approval of Agenda

Section: I. Opening Items
Item: D. Resolution 12202023.1: Approval of Agenda
Purpose: Vote
Submitted by:
Related Material: 2023_12_20_board_meeting_agenda.pdf

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II. Staff Reports — 5:48 PM

A.	CEO	Discuss	Eric Langston	3 m
B.	Principal Report	Discuss	Diana Abellard	5 m
C.	Special Education & Student Support	Discuss	Edwena Leite	3 m
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E.	Human Resources	Discuss	Tracee Hunt	3 m
F.	Finance Report	Vote	Michael McLeish	8 m

III. Human Resources

IV. New Business — 6:13 PM

A.	Oath of Office for Appointed Trustees	Vote	Robert O'Donnell	5 m

I solemnly swear that I will support and defend the Constitution of the United States, and the Constitution of the Commonwealth of Pennsylvania, and that I will faithfully, impartially, and justly discharge the duties of a Trustee of the Northwood Academy Charter School to the best of my ability.

		Purpose	Presenter	Time
	I further swear that I possess the qualifications of membership as may be prescribed by law, and that having taken the foregoing oath, I hereby signify my acceptance of public office.			
	Kristine Spraga			
B.	Resolution 12202023.3: 11/22/2023 Memo	Vote	Eric Langston	5 m
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Q.	Resolution 12202023.17: Board Action Trustee 2	Vote	Dr. Paul Kleschick	5 m
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V. Executive Session

VI. Closing Items **7:48 PM**

A.	Adjourn Meeting	Vote	Paul Kleschick	1 m

Coversheet

CEO

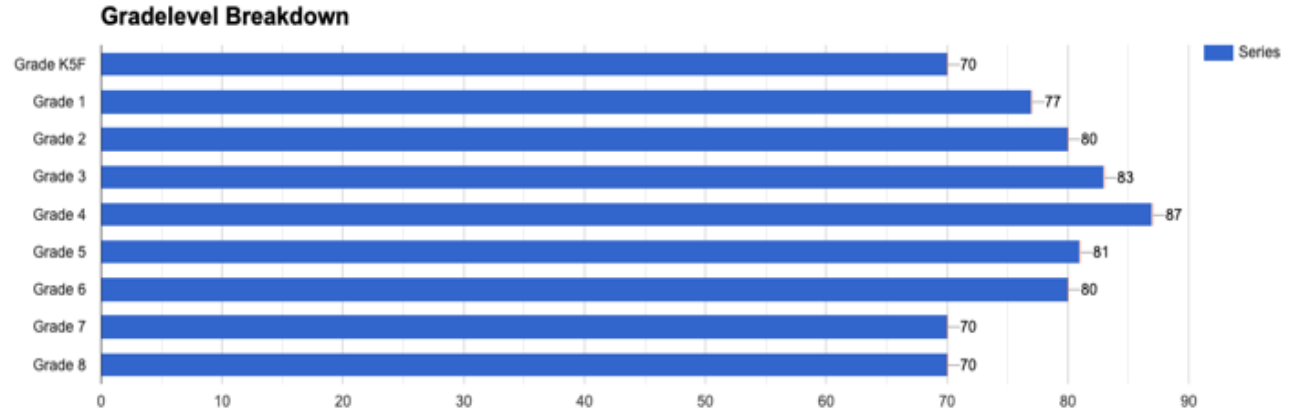
Section: II. Staff Reports
Item: A. CEO
Purpose: Discuss
Submitted by:
Related Material: CEO Board Report.pdf

NORTHWOOD ACADEMY CHARTER SCHOOL
A Learning Sanctuary

4621 Castor Avenue
Philadelphia, PA 19124

Northwood Academy Charter School CEO Report/ Principal's Board Report December 2023

Enrollment: As of 12.11.23



Total number of enrolled students = 698
Special Education Students = 108

Winter ACE Report: As we focus on NACS compliance for the ACE Report, the focus will be on the following categories.

School Policies Review

- English Language Learners Policy
- Manifestation Determination Practices
- Truancy
- Expulsion Process
- Health Services Policy

All other policies will be reviewed later.

Board Governance

- Sunshine Act
- Statement of Financial Interests

Calendar Adjustment:

- Change of 1/3/2024 to a full day Professional Development Day.

Legal:

- New legal counsel, O'Donnell & Stacy was obtained as of 12/11/23. Robert O'Donnell & Jeff Stacy, will not oversee all SPED, Charter Compliance and Audit matters.
- J.Riv Expulsion

Fundraisers:

- Miss Chocolate: On 11/20 we concluded our Annual Fall fundraiser. This year we raised $9,000 for our new NACS Reading Nook.
- Scholastic Book Fair: The book fair was held last week, during the school day and during Parent-Teacher conferences. The fair proved to be a success, with gross sales of $6,594.40.

Field Trips:

- Tuesday, 12/19, Washington, DC - Grade 8
- Wednesday, 12/20, Winter Turn Up Dance - Grade 1-7
- Thursday, 12/21, Black & White Dance - Grade 8
- Friday, 12/22, Community Service with Chosen 300 - Grade 8
- Friday, 1/19, Franklin Institute - Grade 7
- Thursday, 2/1, Please Touch Museum - Grade 1

Upcoming NACS Events: We are so excited to be hosting the upcoming events for our staff and families.

- December 18th-22nd: Spirit Week
- December 23rd-January 2nd: Winter Recess
- January 3rd: Full Day Professional Development, No School for Students
- January 12th: MLK Day of Service Project
- January 15th: Martin Luther King, Jr Day, School Closed
- February 19th: President's Day, School Closed

Staffing Updates:

Position	Openings	Open Date	Hiring Manager	Sourcing Activity	Last Action
2nd Grade Teacher	1	10/3/23	Audrey Powell	Indeed, PAREAP	Offer (Pending)
5th Grade Science Teacher	1	8/3/23	Diana Abellard	Indeed, PAREAP	Recruiting & Sourcing
5th Grade Social Studies Teacher	1	11/14/23	Diana Abellard	Indeed, PAREAP	Resume (Contacted)
6th Grade Math Teacher	1	6/27/23	Diana Abellard	Indeed, PAREAP	Application (Pending)
7th Grade Math Teacher	1	9/6/23	Diana Abellard	Indeed, PAREAP	Resume (Contacted)
7th Grade Science Teacher	1	8/8/23	Diana Abellard	Indeed, PAREAP	Resume (Contacted)
7th Grade Social Studies Teacher	1	5/16/23	Diana Abellard	Indeed, PAREAP	Resume (Contacted)
8th Grade Math Teacher	1	10/12/23	Diana Abellard	Indeed, PAREAP	Offer (Pending)
8th Grade Science Teacher	1	5/16/23	Diana Abellard	Indeed, PAREAP	Recruiting & Sourcing
8th Grade Social Studies Teacher	1	10/16/23	Diana Abellard	Indeed, PAREAP	Offer (Pending)
Classroom Assistant	1	10/5/23	Diana Abellard	Indeed, PAREAP	Interview (Scheduled)
Lunch Aide	1	9/5/23	Averyel Sawyer	Indeed, PAREAP	Interview (Completed)
Social Worker	1	10/12/23	Diana Abellard	Indeed, PAREAP	Interview (Scheduled) Interview (Completed)
SPED Assistant 1:1	4	8/8/23	Edwena Leite	Indeed, PAREAP	Interview (Scheduled) Interview (Scheduled)

Additional information:

- New hire, Assistant Principal Mrs. Davidson
- New hire, Executive Assistant to the CEO, Ms. Lofton
- New hire, Dean Lewis & Dean Jones
- New Hire, Guidance Counselor
- New hire, Music Teacher, Mr. Messersmith
- New hire, Maintenance, Mr. Clark
- New hire, Lunch Aide
- Openings:
    - 9 Instructional Roles
    - 11 Non-instructional roles
- 15 accepted offers (Not including openings)
- 6 declined offers (rationale: pay scale)

Parent Engagement through Meeting Request: NACS families will be able to schedule meetings with Administrative Staff members through a Google sheet at https://forms.gle/XPxbtMgEMrgsZDse6. Staff members include:

- **CEO Langston**
- **Principal Abellard**
- **AP Powell**
- **AP Davidson**

Board Governance:

- Oath of Office swearing in of Board Members and Conflict of Interest Statement will be completed by new counsel O'Donnell & Stacy
- Board Training must be completed as soon as possible. A link has been provided to watch the videos and for the Reflection page. Please complete and return the form to Ellisa Lofton at elofton@northwoodcs.org. A certificate of completion will be issued and a copy uploaded into Board on Track. This will also help the Board be in compliance with all items on the ACE Report.
- Northwood Academy email addresses – All board members are assigned a Northwood email address which is your first_initiallast_name@northwoodcs.org Please forward to your personal email if you do not plan to check it regularly.
- Based on the ACE report from the Charter School Office, the board minutes must reflect why the Board entered into Executive Session. It can be as simple as the following statement: "The Board entered into executive session to discuss personnel, legal and real estate matters. Suggestion to move Executive Sessions to the end of the Board meeting or be held prior to the meeting.
- SOFIs (Statement of Financial Interest) for SY 2023-2024 is due to SDP through Epicenter by May 1st. These forms have been provided to all Board members. Please return to Ellisa Lofton at elofton@northwoodcs.org as soon as possible.
- Langston and Lofton will be working on a new Board Member onboarding process.
- New Board Meeting link: https://us02web.zoom.us/j/88315607853?pwd=TkRxNXdHMHRqSFNnR28vcHBrMnNhQT09

Coversheet

Principal Report

Section: II. Staff Reports
Item: B. Principal Report
Purpose: Discuss
Submitted by:
Related Material: December 2023 Principal's Report- Academics.pdf

2023 - 2024

Northwood Academy Charter School

Principal's Report
December 2023

Principal's Report- Academics

Strategic Plans:
Goals:
"Big Rocks" = *Quality Instruction + School Culture & Climate + Family Engagement*

Quality Instruction -
Student outcomes such as benchmark scores, growth scores, and additional assessment data have traditionally been the focus of school goals nationwide. In order to work towards a measurable data goal, Northwood will focus on quality instruction for the remainder of the 2024 school year and analyze student outcomes as an indicator of quality instruction.

School Culture & Climate-
School Culture is usually identified as the discipline system in a particular school setting. School Culture and Climate encompasses a broader scope than just student behavior. The School Climate speaks to how people feel at Northwood (Students, Staff, and Families). The School Culture speaks to how people act at Northwood (Students, Staff, and Families). In order to foster a positive environment for students, a focus for the remainder of the 2024 School Year must be School Culture and Climate for all stakeholders.

Family Engagement-

While Northwood has typically experienced robust family engagement, there is also a space to rebuild trust with the school. An indicator of a repaired family engagement model is the implementation of a highly active parent association that can collaborate with Northwood Administration on specific activities and events that benefit students.

Baseline data (instructional, survey data, relative stats) and the aforementioned "Big Rocks", will provide a foundation for appropriate goals setting and an overall strategic plan for the following school year. As the administrative team internalizes the data necessary to goal set, the 'Big Rocks' provide staff with a vision for highlighted top priorities from January - June.

Iready

i-Ready Diagnostic is a test designed to help teachers support students and provide a path of instruction for every learner. The adaptive test adjusts its questions to each student's needs. Each question a student sees is individualized based on their answer to the previous question. A series of correct answers will result in slightly harder questions, while a series of incorrect answers will yield slightly easier questions. This provides essential information for teachers about what the student knows and what they are ready to learn.

The following are the Ireday results for the second diagnostic window along with the comparative growth analysis.

IREADY TESTING WINDOW WILL CLOSE 12.15.2023
Assessment results will be added following the completion of the testing window

(INTENTIONALLY LEFT BLANK)

Curriculum -

READING

Reading K-3 continues to utilize Fundations and Into Reading as the prescribed reading curriculum for K- 3. Teachers have received the initial Into Reading training and will receive the second training on January 3rd (Full Day PD) during the differentiated PD block.

K- 2 currently uses 2 reading programs. The first is Fundations which is a Wilson Reading product primarily designed to address Phonemic Awareness, & Decoding (Learning how to Read). The second reading program is Into Reading which is an HMH product designed to provide students with literature and reading comprehension.

3rd grade - In 3rd grade students primarily used the Into Reading Curriculum to address Grammar, Phonics, Comprehension and Writing. In third grade the instructional focus in reading shifts from decoding words (learning how to read) to comprehension (reading to learn).

Pilot

Northwood is pleased to announce the ELA curriculum pilot for grades 4th - 8th, EL Education. EL is a standards-aligned K-8 Language Arts curriculum, one of several open educational resources designed for the science of how students learn to read. It features embedded social-emotional learning, and ensures all students have access to complex, culturally affirming topics and texts. This curriculum is currently being piloted in 4th, and 7th grade ELA classes. Administration in collaboration with teachers will provide feedback on EL Education by the beginning of the 3rd marking period.

MATH

K-8 continues to use GO Math as the mathematics program across all grades. GO Math is an HMH product that is Common Core Aligned designed to make conceptual math more approachable for students.

Pilot

Northwood is also pleased to announce that after careful consideration Envision Math (A Saavas product) is the curriculum pilot for 2024 (Spring). Envision math pilots have already begun in 3rd, 5th, and 8th grade classrooms, with teacher resources and student consumables.

Envision math provides a deep conceptual understanding aided by visual models, personalized learning, and vertical alignment from Kindergarten through Grade 8.

Envision Math has also provided an Algebra 1 curriculum that has been added to this year's pilot as an enrichment tool for 8th grade students who demonstrate advanced skills in the area of mathematics. Providing students with this enrichment opportunity will further motivate students academically while broadening their opportunities in High School by providing the Algebra 1 Keystone while in 8th grade.

Ms. Meghan Curley is the Math Interventionist and will lead the Algebra 1 pilot for Spring 2024.

SCHEDULES & INCREASED INSTRUCTIONAL OPPORTUNITY

Middle school students in 7th and 8th grade were provided a new schedule for the second marking period that features 90 minute blocks in ELA and Math, additional workshops for test prep as well as opportunities for auxiliary groups such as social emotional lessons, student government, and study hall.

Field Lessons

In order to provide 8th grade students with experiential learning outside of the classroom, students will participate in Field lessons in the areas of social studies and science that directly align to 8th Grade PA Core standards. The first Field lesson took place on Friday December 8th at the National Constitution Center in Philadelphia. The standard covered during that Field lesson was as follows:

Standard - 5.1.8.D
Summarize the basic principles and ideals within documents and the roles played by the framers as found in significant documents:

- Declaration of Independence
- United States Constitution
- Bill of Rights
- Pennsylvania Constitution

Northwood will continue to secure Field lessons throughout the 2024 Spring season to provide additional learning in the areas of science and social studies.

TUTORING

Northwood is pleased to announce a partnership with Byrd House Consulting Group, that will provide families with data driven after school tutoring in grades K-8. Byrd House Consulting will utilize Northwood staff to conduct data analysis, professional development and program implementation in order to provide effective tutoring services.

JOUNCE PARTNERS

Jounce coaches are nearing their first cycle of instructional coaching and have received positive feedback from several educators. Over the last few weeks coaches have assisted teachers with classroom management technique, lesson structures, and best practices aligned with SKYROCKET Teacher Observation Rubric.

SKYROCKET

Skyrocket is a teacher coaching framework that aligns Foundational Teacher Actions with Student outcomes. Skyrocket categorizes these actions into three observable strands: Strand 1- Classroom Culture, Strand 2 - Content Mastery, and Strand 3- Rigor. Implementing a framework with observable teacher actions will provide Northwood educators with objective feedback that can improve both teacher actions and student actions. Teachers will be provided with Skyrocket training during January 3rd, 2024 Professional Development. Skyrocket strands will be reinforced through informal walkthroughs by administration as well as coaching opportunities with JOUNCE Partners.

Below is a proposed Observation Schedule including Formal and Informal Observation windows:

Observation Schedule -
Rollout - January 3, 2024

Informal Observation/ Walkthrough Window - January 22nd - February 29

[Announced] Walkthroughs (informal) [Norming/ All Admin]
Jan 22 - Feb 2nd - Window 1 (Classroom Culture)

[Unannounced] Walkthrough (informal) [Direct Report]
February 5th - February 29 - Window 2 (All Strands)

Formal Observation Window - April 1 - May 31st

Formal Observation Window 1 - April 1 - April 19th

- (All Non- Tenured Staff/ Tenured Teacher optional)

Formal Observation Window 2 - May 13th - May 31st

- (All Tenured and Non- Tenured Teachers)

LITERACY !!!!

Scholastic Book Fair -

A Scholastic Book Fair was successfully held December 5th - December 8th. This school year scholastic book fair was strategically held during report card conferences (Tuesday and Wednesday). Acceptable payment was also revised to not only include the electronic e-wallet funds, but also credit cards and apple pay to provide convenience for families. Another highlight is the assignment of Northwood as a Title 1 school with scholastic book fair which provided students with $1 and $5 book options. The school community coordinator also collaborated with the school social worker to ensure students identified as McKinny Vento at Northwood (students who struggle with homelessness and transitional housing) could have access to new books at no cost.

Reading Nook -

Through the purchase of additional books through scholastic book fair and the generous donation from Holy Family University, Northwood's 'Book Nook' located under stairwell 6 is equipped with over 500 books ! Northwood continues to develop the space into a cozy environment conducive to independent reading for students in the K- 3 community. Upon the completion of the first 'Book Nook', Northwood will outfit another location to appeal to upper level grade bands.

SCHOOL CULTURE

School Culture is impacted by clear behavior systems and expectations, as well as opportunities for joy and appropriate incentives. With the addition of 2 additional deans Northwood now has personnel directly responsible for enforcing those systems and expectations. A roll out of the revised code of conduct infractions list for Level I, II, and III infractions have been created and are ready to present to staff at the January 3rd, 2024 full day Professional Development. The Revised School Facing Code of Conduct is as follows:

NACS SY 23-24 School Facing Code of Conduct (Counts, Definitions, Codes).docx.pdf

NACS Culture Team consists of 3 Dean of Students: Dean Jones assisting grade bands K- 3, Dean Johnson assisting grade bands 4- 6, and Dean Lewis assisting grades 7th & 8th grade. All Deans strive to be well versed in the appropriate outcomes for all students and utilize the Code of Conduct Infraction tool as a guide to provide equity for students across all grade levels.

As their first sponsored event, NACS Culture team will be hosting a Winter Dance on December 20th, 2023 for grades K- 7 with specific entry requirements such as 95% attendance, no suspensions, etc. The School dance will feature a DJ, games, dancing and more.

AEDY (Alternative Education for Disruptive Youth) -

Northwood solidified a partnership with Anthony Wayne Academy as its designated AEDY placement as of December 1st to serve as an alternative option to expulsion.

FAMILY ENGAGEMENT

Fall Fest - Wednesday October 25th

- Families joined Northwood staff at Simpson Field for Pony rides, Inflatable bouncy houses, games, music funnel cake and more. Entry and activities were free for participants.

Community Check In - Wednesday November 15th, 2023

- Community Check ins take place every other month.
- Provide families with additional touchpoint for communication
- Provided via Zoom (Virtual Platform) for convenience to working families

Turkey Giveaway - Wednesday November 18th 2023

Can Food Drive for Chosen 300

- Northwood families participated in a Turkey Giveaway designed to identify families struggling with food insecurity and transitional housing.
    - 200 Turkeys were given out to the Northwood Community.
    - Students collected over 200 canned goods and non-perishable food.

Urban Air - November 29th 2023

- Students and their families participated in a family fun engagement opportunity at a trampoline park in Willow Grove free of charge.

Report Card Conferences - December 5th &6th

- Northwood held in person and virtual report card conferences on Tuesday December 5th and Wednesday December 6th for grades K- 8.

Next Engagement Opportunity for Families -

- Honor Roll Breakfast - December 22nd, 2023. * Invite Only*
- January 17th, 2024 - Special Education Workshop-
    - “Understanding the Evaluation Process”
- January 17th, 2024 - Community Meeting (zoom)

Coversheet

Special Education & Student Support

Section: II. Staff Reports
Item: C. Special Education & Student Support
Purpose: Discuss
Submitted by:
Related Material:
_Board Report_Special Education and Student Supports_March 2023 (1).pdf

2023 - 2024

Northwood Academy Charter School

Special Education and Student Supports

December 2024

Student Enrollment

Total Enrollment	Students Receiving Special Education	Students with Section 504 Plans	Students Receiving ELL Service
699	**108 (15%)**	**23**	**51**
	Educated at Northwood Building		
	104		
	Approved Private Schools		
	4		

Special Education Enrollment by Grade

K	1
1	8
2	12
3	15
4	21
5	17
6	13
7	12
8	9
	108

Population of Students with Special Education Need by Race/Ethnicity

	American Indian/ Alaskan Native	Asian	Black, not Hispanic	Hispanic	Multi Racial	Native Hawaiian or Other Pacific Islander	White, not Hispanic
Students eligible for Special Education	0	4 (-1%)	66(63%)	31(29%)	1 (.009%)	0	2(.019%)
General Population	3	17 (.042)	506 (72%)	162 (23%)	65 (9%)	1	11 (.015%)

Population of Students with Special Ed. Need by Primary Disability Category

	K	1	2	3	4	5	6	7	8	
Developmental Delay	0	1	0	0	1	0	0	0	0	2
Autism	0	5	1	0	3	5	2	2	2	20
Emotional Disturbance	0	0	0	1	1	1	2	1	0	6
Other Health Impairment	0	1	1	3	7	4	1	3	1	21
Specific Learning Disability	1	0	4	3	7	5	7	3	6	36
Speech Language Impairment	0	1	6	8	2	2	1	3	0	23
	1	8	12	15	21	17	13	12	9	108

Students on the Evaluation List

Evaluations Due by NACS Psychologist	**14**
Evaluations by Aspire Psychologist/AGENCY	**8**
Total	**22**

Current Staffing

Special Services Positions Employed by Northwood

Position	Status
Director of Special Education	STAFFED/ NACS
Lead Case Manager	STAFFED/NACS
K- 1	STAFFED/NACS
2nd Learning Support Teacher/ Case Manager	STAFFED/AGENCY
3rd Learning SupportTeacher/ Case Manager	STAFFED/AGENCY
4th Learning Support Teacher/ Case Manager	STAFFED/NACS
5th Learning SupportTeacher/ Case Manager	STAFFED/AGENCY
6th Learning Support Teacher / Case Manager	STAFFED/NACS
7th Learning Support/ Case Manager	STAFFED/AGENCY
8th Learning Support / Case Manager	STAFFED/AGENCY
ESL Teacher	STAFFED/NACS
Behavior Specialist	STAFFED/NACS
Paraprofessional Support Staff 1:1	STAFFED/NACS
Paraprofessional Support Staff 1:1	STAFFED/NACS
Paraprofessional Support Staff 1:1	STAFFED/NACS
Paraprofessional Support Staff 1:1	STAFFED/NACS

Paraprofessional Support Staff 1:1	STAFFED/NACS
Paraprofessional Support Staff 1:1	AGENCY
Paraprofessional Support Staff 1:1	AGENCY
Paraprofessional Support Staff 1:1	AGENCY
Paraprofessional Support Staff 1:1	AGENCY
Paraprofessional Support Staff 1:1	AGENCY
Paraprofessional Support Staff 1:1	AGENCY
Paraprofessional Support Staff 1:1	AGENCY
Paraprofessional Support Staff 1:1	AGENCY
Paraprofessional Support Staff 1:1	AGENCY
Paraprofessional Support Staff 1:1	AGENCY
Paraprofessional Support Staff 1:1	AGENCY

Related Service Positions Contracted

Position	Status
Speech & Language (K-3)	STAFFED/AGENCY
Speech & Language (4-8)	STAFFED/AGENCY
Occupational Therapy (K-8)	STAFFED/AGENCY
Psychologist (5 days a week)	STAFFED/NACS
Psychologist Per Evaluation	STAFFED/AGENCY
Paraprofessional	STAFFED
Paraprofessional	STAFFED

Legal Landscape

Legal Cases	Open (Pending)	Closed
12	9	2

“Big Rocks”

Northwood Special Education Program- provides programming and services that are designed to ensure that all students are serviced properly. The top priority is to create an atmosphere that will allow all students to thrive, grow and make progress in Reading, Writing and Math.

Special Education Compliance Action Plan

- Added more Special Education Teachers to the Northwood teacher Roster to ensure all students are being serviced.
    - Three new teacher’s started in November
  - Add a temporary Psychologist to help with the school's backlog and assist the current Psychologist Dr. Donley with testing and writing reports.
    - An Aspire Psychologist is testing 8 of NACS Students.
- Expectations for 1:1's were outlined in November, a new sign in book procedure and data collection procedures are being implemented.
- At Special Education Meeting in November teachers received:
  - Training on S.M.A.R.T IEP Goals
  - Caseload assignments, and room assignments (room assignments for New Teachers)
  - A list of student IEP’s that need completion by Dec. 1st
  - Folders with Teacher and Parent Input forms to be used for data collection
  - Special Education Tracker on Google Drive (Will be shared with Adnin)
  - Wednesdays, half days will be dedicated to writing IEP’s due in November and December 1st.
  - Training on Frontline IEP writer
  - List of interventions for students that will be purchased and that we may have already in the building.
  - List of Data points and data collection used for the IEP/Student and in Portfolios
  - How to progress monitor using EasyCBM and the other materials for the IEP
- Teachers will submit teaching schedules by Friday, November 3rd and complete using a scheduling template. Also, complete tracking form for each student
- Lead Caseload Manager and I will review files and update them on an on going basis.
- Work with school attorneys on legal cases
- Service Logs to report student data and progress (due every other Friday)
- Training on new Interventions

Lead Case Manager

The Lead Case Manager collaborates with various stakeholders, including individuals and families, healthcare professionals, and other social service providers; manage resources; and drive programmatic excellence to positively impact the lives of individuals and communities served by the organization some of her duties also include:

- **Internal AUDIT (Hard Copy) [Mondays & Fridays]**
  - Two weekdays designated for Hard Copy File Review/ Soft Audit.
  - IEP "Jackets" all files are in the appropriate format

    - Signatures are in place
    - Logs are filled out
- **IEP and supporting docs Review (Frontline) [Tuesdays and Thursdays]**
    - Two weekdays are designated for IEP review
    - checklists and timelines are followed
    - documents are written appropriately (Legally defensible)
    - feedback is provided to case managers (written form)
- **Infinite Campus/ Frontline/ Audit (Soft Copy)**
    - One day weekly all systems are audited for accurate reporting
    - PENN DATA FORMS are scanned
    - All dates and labels are inputted correctly

Special Education Case Managers

Case Managers

Case Managers ensure that the students receiving special education services and Section 504 accommodations achieve academic success, across all subjects in their IEP, as measured by achievement of IEP goals.

Case Managers were restructured to make sure all students are provided service based on their IEP. The case managers are servicing students by grade level. Each teacher has a specific grade level to ensure that general education teachers have a point of contact. Students are then placed in groups by the case manager and serviced by their academic ability levels. The Case managers also service students and provide direct Instruction for students that need replacement reading, writing and math services.

Special Education Curriculum

K-3
Reading Mastery is a complete basal reading program that uses the Direct Instruction method to help students master essential decoding and comprehension skills. The program places particular emphasis on teaching thinking skills and helping students acquire background knowledge.

Grades 4-8
Phonics for Reading
This systematic, explicit instruction program delivers the right skills, in the right order, to help older students who have long struggled at the word level.

PHONICS for Reading relies on easy-to-follow teacher scripts that enable a wide range of educators to provide effective intervention. Each lesson provides a consistent routine that allows students to apply each concept in increasingly challenging situations to build accuracy, automaticity, and fluency.

With its age-appropriate content and illustrations, *PHONICS for Reading* is designed to ensure that students in Grades 3–12 feel comfortable and, more importantly, empowered by their foundational skills instruction.

Easy CBM

Easy CBM is a web-based assessment system that includes both benchmarking and progress monitoring assessments combined with a comprehensive array of reports. Teachers use easy CBM to practice with students fluency, comprehension, vocabulary and math. The system consists of probes, and teachers can collect data from this system.

Connecting Math Concepts

Connecting Math Concepts is a six level program (Levels A-F) designed to accelerate the math learning performance of students in grades K through 5.The program provides explicit, systematic, intensive instruction to: Introduce key concepts clearly and carefully to accelerate student progress. Teach students to connect skills and “big idea” concepts. Although the program goes up to 5th grade, the program can be used with students beyond 5th grade if students need it.

STAR Program

The STAR Program is an evidence-based program that provides strategies for working with students with autism. Teachers that service students with Autism received training on Nov. 15, 2023, Dec. 4, 2023, Dec. 8, 2023 on the STAR Program. The team will continue to receive more training in February 2024.

Solar Program

The solar program is designed to use with students that need social skills or social strategies. Typically this program would be used with students diagnosed with an Emotional Disturbance (ED) or Other Health Impairment (OHI). Teachers are having a Professional Development on this program Dec. 13, 2023.

Step Up to Writing

Step Up to Writing is an organizational program that teaches explicit writing strategies within the writing process (pre-writing, drafting, revising, editing, final copy, proofreading, sharing) to help students organize their thinking and their writing. It is used primarily for informational, expository writing.

Coversheet

Operations Report

Section: II. Staff Reports
Item: D. Operations Report
Purpose: Discuss
Submitted by:
Related Material: Ops Board Report _ Sawyer_12-11-23 - edited.pdf

NACS Board Report – Operations

Prepared by Averyel Sawyer, Director of Operations

Objective: To provide touchpoints and progress on major operational projects, including customer service, technology, security, and vendor management.

Current Projects:

1. Northstar Advisors – Having plans and information drawn up for library/space renovation to increase instructional space. Have chosen architect and will share plans with main deciders.
2. Settlement Music – music partnership starting in January. We will be offering Drumline as well as choir. The instructor is hired by Settlement music to provide instruction in both facets.
3. Yondr – steps to become a phone-free school to further increase academic rigor. Items are being revised by new personnel (deans) who have different communication with families than previous regime.
4. Uploads –
    a. Epicenter - we have financial documents scheduled to upload as of 12/31
    b. PIMs – Sped Documents being uploaded for compliance as of 12/15
5. Beautification/Repairs– rooms being touched up over break (222, and 224) for cosmetic issues (painting) large scale beautification will take place in summer for all rooms in terms of paint.
    a. Ceiling tiles are being replaced (stained).
    b. Staff parking lot entrance lock is being fixed.
    c. Emergency procedure pockets are being repaired in about 8 classrooms.
6. Security Upgrades – with positions being filled, we have revamped safety and security procedures, and updated emergency drills, received outstanding security supplies (shades, magnets) as well as incorporating more practice for new staffers.
7. Facilities – LED vendors have been visiting the site to upgrade our outdated lighting system to accept LED bulbs, which are cost-effective and easily replaced in comparison to the old system (roughly 30-50% energy savings with new bulbs and elimination of Ballast/Igniter system)
8. Bids – prepping for bid in the following areas – custodial, security (keying and vendor), service, painting (beautification projects)
    a. Custodial – expiring (J. Mata)
    b. Security – Cardinal (security vendor)
    c. Elliot-Lewis – HVAC
    d. Standard Digital – printing vendor

9. Stucco Remediation – inspection and examination of water seepage from built wall into the classroom.

Upcoming Projects:

1. Winter Break Refresh
    a. Common area floor, glass areas and walls will be cleaned and detailed.
    b. All classroom floors will be deeply cleaned.
    c. Floors will be waxed.
    d. Classroom carpets are cleaned and sanitized.
    e. The cafeteria will be deep cleaned and waxed over the break.
2. Revision of admin parking lot, created with spaces to further celebrate staff members. (Teacher/Support Staff of the Month x2)
3. Smartboard Replacement – to replace those units within classrooms that are malfunctioning.
4. Prepping for Spring Thaw – next year projects, remediation of repairs
5. Investigation of Construction Timelines for Renovation Project
6. State Testing prep and management

Long Term Planning – Maintenance Items (12-month outlook):

1. HVAC Compressors (2) – Compressors in the cafeteria and gym need replacing.
2. HVAC Roof Units (2) – both units are in disrepair and will need to be cleaned and serviced.
3. Stage Lighting – older units need to be replaced (will be remediated while doing LED light upgrade is possible).
4. Gymnasium – electrical motor in gymnasium needs to be serviced and examined.
5. Electrical Receptables – GFCI Outlets are failing and will need to be replaced by a qualified electrician.
6. Beautification – painting of all rooms and common areas. Classrooms will have accent walls to match the newer lower school addition that was built.
7. Security – the building needs to be rekeyed under 1 master lock system. Currently, we have several master keys to fit the variety of doors within the facility.

Coversheet

Human Resources

Section: II. Staff Reports
Item: E. Human Resources
Purpose: Discuss
Submitted by:
Related Material: Memorandum NACS Comp Philosophy 11282023.pdf
NACS HR Initiatives Timeline as of 113023.pdf
NACS KPIs Board Summery December 2023 (121223).pdf
Lunch Aide rev 08.28.19.pdf
NACS - Additional Lunch Aide Rationale v2.pdf
NACS New Position Request Form - Lunch Aide (2).pdf
Employee Referral Program Memorandum (NG) 113023.pdf

Memorandum

To: **NACS Human Resources Committee for further Full Board Approval**

From: **Eric Langston, CEO**
Tracee Hunt, Human Resources

Date: **November 28, 2023**

Re: **Modification to NACS Compensation Philosophy**

Recently upon the request of the Board of Directors, Total HR Solutions updated the market compensation data for Northwood's non-bargaining unit administrative staff, as well as to adjust the salary grade structure for inflation. In response to the results, there is a recommendation to modify NACS' current compensation philosophy.

The current philosophy reads:

Non-Instructional Staff

NACS will pay at the 50th percentile of the market for non-instructional positions with five (5) years of experience in the role in which they occupy.

The recommended language is as follows:

Non-Bargaining Unit Staff

NACS will pay at the 25th or 50th percentile of the market based on market conditions relative to the ability to attract and/or retain top talent. The determination will be made by and between the CEO with consultation from Human Resources.

Northwood Academy Charter School

as of November 30, 2023

Note: The projects listed in this consultation timeline are in support of the achievement of Northwood's overall mission as it relates to ensuring sound human capital strategies, processes and procedures.

HR Initiatives Completed To Date:

Conducted Comprehensive HR Audit
Established Formal FMLA Policy
Conducted Exemption Review
Completed 1st Phase - Review to ensure appropriate and confidential
Ensured all Labor Posters are current and appropriately posted
Conducted Formal Compensation Market Study
Created and/or refined all JD's organization-wide
Revised Employee Handbook
Established Comprehensive KPI's for Internal Use and Subset for Board Review
Established New Performance Eval Process for Instructional and Non-Instructional Staff
Review current contracts and offer letter administration
Completed Initial Talent Review Process with supporting documentation
Provide support for succession planning efforts.
Rolled out Core Competency Training
Established compliant/formal recruitment process
Conducted training on compliant recruiting process, and interview and selection training for all involved in hiring processes
Established Formal "Who To Call" Directory
Carry-over workstreams from Strategic Plan (i.e., Decision Rights Matrix)
Provided HR Support for employee contract administration
Carry-over workstreams from Compensation Project
Revised COVID Policy due to State of Emergency ending
Created new COVID guidelines for employees
Facilitated CEO evaluation process inclusive of 360 feedback and talent review
Developed Non-Harassment/Diversity Equity & Inclusion Training
Transitioned TIMS responsibilities to HR
Reviewed current contracts and offer letter administration
Developed formal orientation presentation
Conducted Change Management Training for Leadership
Supported 3rd Party File Audit at the direction of Repice & Taylor
Finalized performance evaluation forms for Administration and non-instructional staff
Conducted Phase II Talent Review Process - complete with IDP's and Talent Grids
Created COVID-19 Handbook/Guidelines for roll-out at August PD
Developed formal orientation presentation and refine onboarding processes
Rolled out Mandated COVID Vaccination Policy
Conducted Formal Employee Engagement Survey w/follow-up Spring Survey
Converted Application to PDF
Provided COVID-19 Supports and Protocols

HR Initiative	Primary Purpose	Responsible	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24
On-Site Weekly HR Generalist Support	To provide ongoing support for HR administrative tasks including but not limited to Act 48 tracking & submission; employment verification, recruiting & tracking; certification database oversee & follow-up; open enrollment; employee database updates; FMLA, workers' compensation, and unemployment.	Najaah							
Maintain File Compliance	To ensure ongoing compliance	Najaah with support as needed							
Provide ongoing employee relations & support and HR consultation to CEO and NACS Board	Ensure appropriate levels of HR support remain present and consistent for improved outcomes.	Najaah/Tracee							
Support Recruitment efforts as required	Based upon staffing needs of the organization ensure a smooth, timely and efficient.	Alethia/Najaah		Created Indeed Northwood page. Najaah and Alethia continue to work on best practices for hiring					
Create compliant HR tools and forms (i.e., application, I-9, vol. self ID, interview questionnaires, etc.)	Ensure overall compliance and mitigate risk on an ongoing basis.	Najaah/Tracee							
Work with NACS Leadership to refine Core Competency Framework to be incorporated into all Performance Evals	Ensure NACS begins to drive a deliberate culture that is supported through accountability to a set of core competencies across all levels in the organization.	Admin/Tracee		TBD with New CEO	TBD with New CEO	Initial meeting scheduled for 10/18/23			
Further refine Performance Evaluation for Teachers	Drive increased accountability and alignment to overall school objectives and core competencies beyond the Danielson.	Diana/ Tracee/Union		TBD Union Negotiations Ongoing					
Annual Review of Employee Handbook	Ensure overall compliance, mitigate risk, and operate in HR best practices.	Najaah/Tracee		Reviewed and updated handbook approved by Board					Working with CEO to update the Handbook with updated Stipend information and new compensation philosophy

HR Initiative	Primary Purpose	Responsible	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24
Roll-out Non-Harassment/Diversity Equity and Inclusion Training to staff	Ensure awareness and compliance with current laws and practices.	Tracee		TBD with Leadership as a PD		TBD with CEO as a PD		Conducted on 12/13/2023	
Review and refine orientation process, ongoing as needed	Ensure overall compliance, mitigate risk, and to begin driving a more deliberate culture.	Najaah/Tracee							
Establish Annual Goals for administration/non bargaining unit employee	To ensure sound talent management exists as well as to ensure performance is aligned with organizational goals and objectives.	Admin/Najaah and Tracee				Initial Meeting scheduled for 10/18/23			
Support all Bargaining Unit activities and negotiations on an ongoing basis	To support good-faith bargaining and the creation of a mutually beneficial bargaining agreement.	Tracee							
Support mid-year performance evaluation processes for administration / non- bargaining unit employees	To ensure sound talent management exists as well as to ensure performance is aligned with organizational goals and objectives.	CEO/ Najaah/Tracee						Performance Eval (including goal setting) Timeline established for Non- Barganing Staff	
Conduct semi-annual trainings - topics to be agreed upon with final dates	Ensure overall compliance, mitigate risk, while placing focus on talent management beyond standard PD's.	Admin/Tracee		Admin to participate in Leadership 2040				Leader Development training to serve as a catalyst event for upcoming trainings being conducted in Jan.	
Vendor Contract Review (i.e. temp staffing) when provided by Leadership	Ongoing to ensure appropriate language from an HR perspective, though legal may still need to review.	Tracee							
HRIS research/procurement	Streamline HR Administration Processes.	Admin/Tracee	HR, DSBO and designated Admin reviewing potential HRIS systems					Vendor Chosen and Timeline for Implentation to be completed	
Formal Talent Review Process	To develop a talent pipeline and aid in overall employee development/retention	Admin/ Tracee						Conducting Process according to Timeline 12/2023-3/2024	
Benefits Review and Marketing Efforts	Ensure competitiveness and overall benefits strategy.	Tracee/CEO	Open Enrollment Complete						
Bi-Annual Employement Engagement Servey	To gauge overall employee engagement						Survey Conducted in Nov. 2023 Timeline established for all follow-up		
Employee Communication	To ensure an open line of communication between HR and staff.	Admin/HR							

NACS HR Key Performance Indicators - Detailed

As of 11/31/2023

	Sep-23	Oct-23	Nov-23	Net Change from Prior Month	FY 2022 YTD Totals	Actions/Explanations
HEADCOUNT						
Total Actual Headcount	80 (75+8-3) Detailed under Actions/Explanations	83(80-4+7) Detailed under Actions/Explanations	88(83-2+7) Detailed under Actions/ Explanations	6		**October:** -Separated 1 FT Director of SPED -Separated 1 FT Upper school AP -Separated 1 FT SPED TEacher -Separated 1 FT Classroom Assistant -Hired 1 FT SPED Teacher -Hired 2 FT SPED Assitant 1:1 -Hired 1 FT Maintenance Worker -Hired 1 FT Math Interventialist - Hired 1 FT Lower Assistant School Principal - Hired 1 FT Senior Director of SPED **November:** - Separated 1 FT 5th Social Studies Grade Teacher -Seperated 1 FT Principal - Hired 1 PT Lunch Aide - Hired 1 FT4th Grade Teacher - Hired 1 FT Upper School Guidance Counselor -Hired 2 FT Dean of Students - Hired 1 FT Executive Assistant - Hired 1 FT Spelialized Case Manager
Total Budgeted (FTE)	104	104	106	2		
Actual FTE's	79.5 (74.5 + 8-3) Detailed under Actions/Explanations	82.5(79.5-4+7)	87(82.5-2+6.5)	5.5		**October:** -Separated 1 FT Director of SPED -Separated 1 FT Upper school AP -Separated 1 FT SPED TEacher -Separated 1 FT Classroom Assistant -Hired 1 FT SPED Teacher -Hired 2 FT SPED Assitant 1:1 -Hired 1 FT Maintenance Worker -Hired 1 FT Math Interventialist - Hired 1 FT Lower Assistant Principal -Hired 1 FT Senior Director of SPED **November:** - Separated 1 FT 5th Social Studies Grade Teacher - Seprated 1 FT Pincipal - Hired 1 PT Lunch Aide - Hired 1 FT4th Grade Teacher - Hired 1 FT Upper School Guidance Counselor -Hired 2 FT Dean of Students - Hired 1 FT Executive Assistant - Hired 1 FT Spelialized Case Manager
Administration	12	12	14	3		**October:** -Separated 1 FT Director of SPED -Separated 1 FT Upper school AP - Hired 1 FT Lower Assistant Principal -Hired 1 FT Senior Director of SPED **November:** - Seperated 1 FT Principal -Hired 2 FT Dean of Students - Hired 1 FT Executive Assistant
Operations	11.5	12.5	13	0.5		**October:** - Hired 1 FT Maintance Worker **November:** - Hired 1 PT Lunch AIde
Instructional	50	51	52	1		**October:** -Separated 1 FT SPED TEacher -Hired 1 FT SPED Teacher -Hired 1 FT Math Interventialist **November:** - Separated 1 FT 5th Social Studies Grade Teacher - Hired 1 FT4th Grade Teacher - Hired 1 FT Spelialized Case Manager

	Sep-23	Oct-23	Nov-23	Net Change from Prior Month	FY 2022 YTD Totals	Actions/Explanations
Non-Instructional	6	7	8	1		**October:** -Separated 1 FT Classroom Assistant -Hired 2 FT SPED Assitant 1:1 **November:** - Hired 1 FT Upper School Guidance Counselor
NEW HIRES						
Total New Hires	8	7	7			**October:** -Hired 1 FT SPED Teacher -Hired 2 FT SPED Assitant 1:1 -Hired 1 FT Maintenance Worker -Hired 1 FT Math Interventialist - Hired 1 FT Lower Assistant School Principal - Hired 1 FT Senior Director of SPED **November:** - Hired 1 PT Lunch Aide - Hired 1 FT4th Grade Teacher - Hired 1 FT Upper School Guidance Counselor -Hired 2 FT Dean of Students - Hired 1 FT Executive Assistant - Hired 1 FT Spelialized Case Manager
New Hire Breakdown by Dept.:						
Administration	1	2	3			**October:** - Hired 1 FT Lower Assistant School Principal - Hired 1 FT Senior Director of SPED **November:** -Hired 2 FT Dean of Students - Hired 1 FT Executive Assistant
Operations	1	0	1			**October:** - Hired 1 FT Maintance Workers
Instructional	4	2	2			**October:** -Hired 1 FT SPED Teacher -Hired 1 FT Math Interventialist **November:** - Hired 1 FT4th Grade Teacher - Hired 1 FT Spelialized Case Manager
Non-Instructional	2	3	1			**October:** -Hired 2 FT SPED Assitant 1:1 -Hired 1 FT Maintenance Worker **November:** - Hired 1 FT Upper School Guidance Counselor
Stay Interviews	0	0	0			**No changes to report**

	Sep-23	Oct-23	Nov-23	Net Change from Prior Month	FY 2022 YTD Totals	Actions/Explanations
SEPARATIONS						
Total Separations	3	4	2			**October:** -Separated 1 FT Director of SPED -Separated 1 FT Upper school AP -Separated 1 FT SPED TEacher -Separated 1 FT Classroom Assistant **November:** - Separated 1 FT 5th Social Studies Grade Teacher - Seperated 1 FT Principal
Monthly Turnover Breakdown:						
Voluntary	2	2	1			**October:** -Separated 1 FT Classroom Assistant -Separated 1 FT SPED TEacher **November:** - Separated 1 FT 5th Social Studies Grade Teacher
Involuntary	1	2	1			-Separated 1 FT Director of SPED -Separated 1 FT Upper school AP **November:** - Seperated 1 FT Principal
Non-Specified	0	0	0			**No Changes to report**
Average Voluntary Turnover	2%	2%	1%			**June:**4% **July:** 0% **August:** 25%
By Dept.:						
Administration	0	2	1			**October:** - 1 FT Upper Assistant Principal - 1 FT SPED Director **November:** - Seperated 1 FT Principal
Operations	0	0	0			**No Changes to report**
Instructional	1	1	1			**October:** - 1 FT SPED Teacher **November:** - Separated 1 FT 5th Social Studies Grade Teacher
Non-Instructional	2	1	0			**October:** - 1 FT Classroom Assistant **November:** **No Changes to report**
Exit Interviews Conducted	1	0	1			**Novemeber:** - No concerning themes to report
POSITIONS BEING REQUESTED FOR BOARD APPROVAL						
By Dept.:						
Administration	0	3	0			**October:** - 2 FT Dean of Students -1 FT Executive Assistant
Operations	0	0	0			
Instructional	0	0	0			
Non-Instructional	0	0	0			
STATUS CHANGES						
Total All Status Changes (i.e., FT to PT)	0	0	0			
Promotions/Transfers	0	1	0			**October:** Lower school Principal Promoted to Principal
Pay Grade Changes	0	1	0			**October:** Lower school Principal Promoted to Principal
Talent Management						
Performance Evaluations to be completed						No Changes to Report
Instructional						Classroom Evaluations only were to be conducted
Non-Instructional						CEO not due for review. No reviews were completed for Non-instructional

	Sep-23	Oct-23	Nov-23	Net Change from Prior Month	FY 2022 YTD Totals	Actions/Explanations
TRAINING						
Total Oriented/Onboarded	8	7	7			**All new hires were onboarded**
# of PDs Conducted	0	0	0			
Instructional Attendees	0	0	0			
Non-Instructional Attendees	0	0	0			
HEALTH & WELFARE						
Actual Enrollment	63	62	67	1		
Employee Only	25	24	30	2		
Two Person (Employee/Spouse)	5	6	6	0		
Employee/Child	5	6	6	0		
Employee/Children	5	7	6	-1		
Family	23	19	19	0		
Opt-Out	22	25	24	-1		
Actual Pension Enrollment						
Number Enrolled - PSERS	13	13	13	0		
Number Enrolled - 403(b) - Penn Serv	65	65	73	8		
UNEMPLOYMENT						
Total Chargeable Liability	$3,517.00	$769.70	$5,285.59			
Total Claimants	2	2	3			
Average Cost Per Claim	$1,758.50	$384.85	$1,761.86			
LEAVE OF ABSENCE						
Total FMLA	1	2	1			**October:** - 1 FT Teachers -1 FT Classroom Assistant **November:** 1 FT SPED 1:1
FMLA by Dept:						
Administration	0	0	0			
Operations	0	0	0			
Instructional	1	1	0			**October:** 1 FT Teacher **November:** 1 FT Teacher returned
Non-Instructional	0	1	1			**October:** - 1 FT Classroom Assiatant -1 FT Classroom Assistant Returned **November:** 1 FT SPED 1:1
EMPLOYEE RELATIONS						

	Sep-23	Oct-23	Nov-23	Net Change from Prior Month	FY 2022 YTD Totals	Actions/Explanations
Employee Consultation Inquiries	17	18	12			**October:** Payroll questions, , PTO, FMLA Resignation, New Hires, Salary and bonuses, W-4 updates, Direct deposit changes Peer to Peer Conversation (LN & JC) Pending follow up Peer to Peer Conversation (LN& JT) resolved JT will no longer be in her grade. Supervisor to Peer Conversation (JC & DA) **November:** Stipend payouts, payroll, tution reimburstment, W-4 Updates, Address Changes, Direct Deposit, Terminations, Benfits questions, JC&LN conversation closed.
By Dept.:						
Administration	0	1	1			
Operations	2	1	1			
Instructional	6	12	5			
Non-Instructional	9	4	5			
Verbal Warnings	0	0	0			
Written Warnings	0	0	0			
Final Warnings	0	0	0			
PIP's	0	0	0			
Suspension	0	0	0			

Report Submitted for review December 2023 Board Meeting

Acknowledged and Approved by the Board on _____

Northwood Academy Charter School

POSITION DESCRIPTION

Position: **Lunch Aide**

Department: **Operations**

Reports To: **Director of Operations**

FLSA Status: **Non-Exempt**

Direct Reports: **None**

Last Revised: **08/2019**

Position Summary: Under the direction of an administrator, the Lunch Aide is responsible to supervise the students in the cafeteria during lunchtime and at recess.

Essential Accountabilities:

- Supervise students during lunch.
- Monitor recess when applicable.
- Facilitate trash collection.
- Monitor bathrooms as needed.
- Deliver half day lunches to classrooms.
- Communicate with school administration and leadership on all relevant matters as directed.

Education/Experience:

- High school diploma or GED required.
- Previous experience working with children is preferred.

Qualifications:

- Ability to relate to children in a positive but firm manner.
- Good interpersonal and communication skills with children and adults.
- Ability to work as a member of a team.

- Ability to form and maintain appropriate relationships and personal boundaries with children.
- Emotionally resilient in working with challenging behaviors.
- Basic childcare health and safety knowledge.

Working Conditions: Usually work indoors in lunchroom. Work very near others, within a few feet or less. Working in close contact with young children. Must have the ability to sit and stand for extended periods of time; exhibit manual dexterity, hear and understand speech at normal levels.

Physical Requirements: Ability to carry, push, pull or otherwise move objects and lift 20 lbs. This type of work involves standing most of the time but may involve walking for brief periods.

NORTHWOOD ACADEMY CHARTER SCHOOL
A Learning Sanctuary

Rationale for Northwood Academy Lunch Aide

Position Specific Rationale:

Due to the high surplus of lunch funds, rationale for more lunch aides (2) would decrease surplus within governmental allowable levels and increase the amount of assistance on hand in the cafeteria during student lunch/feeding times.

The job description is attached and outlines the primary responsibilities which are:

- Supervision of students during lunch
- Monitor of recess when applicable
- Facilitate trash collection.
- Monitor of bathrooms when needed.
- Deliver half-day lunches to classrooms.
- Communicate with administration and leadership.

(Please see attached JD)

Anticipated Timeline:

Week Beginning	Transition Focus	Responsible Party
11/27/23	Finalize position specification and related recruiting tools	HR
12/7/23	Begin sourcing position	HR
12/7/23 – 12/20/23	Carry-out recruitment efforts	HR/Administration
12/21/23	Extend Offer for start	HR w/approval

New Position Request Form

Position Requested:	Lunch Room Aide (2)
Position Requested By:	CEO
Date of Request:	November 16, 2023
Submission for Board Meeting on:	December 20, 2023
Supporting Documentation Submitted:	Job Description Position Rationale
Requested Grade and Salary:	Salary Grade 1NI, $13/hr.
Salary Justification:	Current Lunch Aide compensation is at salary grade 1NI and paid $13/hr. The current Lunch Aide compensation is below market, which should be resolved upon ratification of the CBA.

Prepared by Total HR Solutions, LLC for NACS - All Rights Reserved

Memorandum

To: **All Northwood Staff**

From: **Eric Langston**

Date: **January 3, 2024**

Re: **Employee Referral Bonus Program**

We trust this message finds you in good health and high spirits.

We are delighted to share some thrilling news with you—Northwood is introducing the Employee Referral Bonus Program! As valued members of our team, we recognize and appreciate the contributions each of you makes to our success. To express our gratitude, we've designed a program that rewards you for helping us bring in exceptional talent.

How It Works:

- For non-instructional full-time employees: $1,500 bonus per hire
- For certified teachers: $2,500 bonus per hire
- For administrative positions at Director level or above: $3,000 bonus per hire
- Payments will be processed after the referred candidate completes 90 days with NACS.

Eligibility Criteria:

To qualify for the referral bonus, the referred candidate must successfully complete 90 days of continuous employment at Northwood. We want to ensure that your efforts in referring candidates who become integral team members are duly recognized and rewarded.

How to Refer:

If you know someone who would be a fantastic addition to our Northwood family, reach out to our HR department via email at humanresources@northwoodcs.org. We also encourage you to share the referral opportunity directly in the application process.

Contact Information:

For more information or queries about the Employee Referral Bonus Program, feel free to reach out to HR Generalist, Najaah Gayle (ngayle@northwoodcs.org) or Director of School Business, Michael McLeish (mmcleish@northwoodcs.org). Your questions and feedback are invaluable to us.

Stay Updated:

Keep an eye on our Northwood Academy Careers Page https://www.northwoodcs.org for the latest job openings. Your network could hold the key to finding the next great addition to our team.

Your continued dedication to Northwood Academy Charter School is the foundation of our success. Together, we can fortify our team and achieve even greater heights!

Coversheet

Finance Report

Section: II. Staff Reports
Item: F. Finance Report
Purpose: Vote
Submitted by:
Related Material: November_Financial_Statements (1).pdf
NACS_Revised Budget 2023-2024 .pdf

Northwood Academy Charter School

November
Financial Report

2023-2024

2023-24
Northwood Academy
November Financials

Revenues

- Budget assumed enrollment of 787 students, including 140 special ed students. The actual student count in November was 748, including 122 special ed students. Enrollment of 702 in November, including 94 special ed students.
- Budgeted subsidy rate
    - Regular Ed: $9,395
    - Special Ed: $31,492
- Actual subsidy rate:
    - Regular Ed: $11,521
    - Special Ed: $36,277
- Federal funding: expenses currently outpace revenues. Drawdown request to be submitted for additional funding.

Expenses

- Significant savings (364K) in benefits, due to employees opting out of medical insurance and new employees placed in 403b plan.
- Significant overage (725K) in professional services due to staffing shortages at beginning of school year.
- Supply/books/software overage (135K) with many items funded through ESSER.

Net Income

- Budgeted net income of $801,058. Actual net income of ($843,990) through November. Will increase substantially when ESSER funds are received.

Key Performance Indicators

- Cash balance of 6.7M. 150 days cash on hand in November compared to 165 days in September.
- Projected debt service coverage ratio of 1.66. Must maintain a minimum of 1.2.

Northwood Academy Charter School
Fiscal Year 2023-2024
ESSER Spending updated 12/11/23

Grant	Total Revenues	Expenditures Through 12/11/23	Remaining Balances
ESSER I	555,750.00	555,750.00	-
ESSER II	3,050,720.00	3,050,720.00	-
ESSER III	6,170,723.00	1,828,706.00	4,342,017.00
ESSER Set Aside	479,604.00	34,124.62	445,479.38
Totals	10,256,797.00	5,469,300.62	4,787,496.38

Projected 23-24	Expenditures Through 6/30/24	Running Balances
Remaining Retention/Sign-on Bonuses	550,000.00	4,237,496.38
Salaried Positions	1,850,000.00	2,387,496.38
Sub Services	900,000.00	1,487,496.38
Instructional materials (software, books)	300,000.00	1,187,496.38
Totals	3,600,000.00	1,187,496.38

Required Remaining Spending	
After-school	68,000.00
Summer school	68,000.00
Social and Emotional Learning	103,000.00
Social and Emotional Learning PD	35,000.00
Reading improvement	25,000.00

New Foundation Charter School
Balance Sheet
November 2023

ASSETS	November 2023
Current Assets	
Checking/Savings	
Cash	6,664,977
Accounts Receivable	3,077
Due from School District of Philadelphia	
Due From Food Service	704,201
Due From Federal	
Due from Commonwealth	
Credit Cards to be Allocated	27,930
Prepaid Rent	3,909,443
Prepaid Expenses	1,200
Retainers	
Total Current Assets	11,310,828
Deferred Outflows GASB	1,055,629
Fixed Assets	
Building Improvements	3,323,148
Furniture, Software and Computers	1,065,617
Lease Rights	
Total Fixed Assets	4,388,765
TOTAL ASSETS	**16,755,222**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	100,934
Salaries & Benefits Payable	
Due to SDP	
Due to Federal	-
Due to PSERS & Other Payroll Items	216,371
Due to Food Service	704,201
Leased Equipment	-
Due to Student Activities	
Deferred Revenue	20
Deferred Rent	
Total Current Liabilities	1,021,526
Deferred Inflows GASB	1,303,000
Net Pension Liability	9,258,000
Lease Obligations	133,398
Total Liabilities	11,715,924
Equity	
Investment in Fixed Assets	303,821
Unrestricted	5,579,467
Net Income	(843,990)
Total Equity	5,039,298
TOTAL LIABILITIES & EQUITY	**$ 16,755,222**

Northwood Academy Charter School					
	Column 1	***Column 2***	***Column 3***	***Column 4***	
Statement of Revenues and Expenditures					
Reg Ed/Spec Ed	**648/132**				
			2023-24	**2023-2024**	
Budgeted Enrollment	**780**	**780**			
Organization	**K-8**	**K-8**	**K-8**	**K-8**	
		Allocated	**November**	**Variance**	
Fiscal Year	**2023-2024**	**2023-2024**	**2023-2024**		
Fund Balance Appropriated by the BOT					
Summary by Function					
Revenues					
School District Subsidy	10,245,401	4,268,917	4,375,868	106,951	
Other Local	937,990	92,286	84,879	(7,407)	
State	246,424	0	-	-	
Federal	5,624,063	560,658	570,323	9,665	
Total Revenue	17,053,878	4,921,862	5,031,070	109,208	
Expenditures					
Instruction					
Regular Education	6,515,665	2,101,284	2,500,919	(399,635)	
Special Programs	2,677,313	682,652	730,038	(47,386)	
Tutoring/Summer School	86,145	21,536	1,280	20,256	
Support Services					
Guidance	507,217	142,272	114,199	28,073	
Social Worker	175,000	58,333	-	58,333	
Psychological Services	118,000	29,500	12,784	16,716	
Legal Services	160,000	80,000	134,697	(54,697)	
Office of the CEO	246,934	94,975	123,062	(28,087)	
Administrative	1,661,682	681,980	918,850	(236,870)	
Pupil Health	158,980	50,246	20,071	30,175	
Business	206,181	77,607	67,967	9,640	
Printing/Copying	27,134	11,306	21,092	(9,786)	
Building Services	2,337,838	1,026,520	921,790	104,730	
Technology	426,790	165,992	133,251	32,741	
Noninstructional Services					
Student Activities	394,887	104,613	57,368	47,245	
Food Service	553,055	116,786	117,692	(906)	
Total Expenditures	16,252,821	6,086,334	5,875,060	(429,458)	
Revenues Over (Under) Expenditures	**801,057**	**(1,164,472)**	**(843,990)**	**(1,645,047)**	
Ending Fund Balance					
Summary by Major Class					
Salaries	7,186,249	2,454,066	2,060,073	38,324	**44.22%**
Benefits	3,710,392	1,455,857	894,607	363,696	**22.83%**
Professional Services	1,683,089	662,629	1,372,144	(724,515)	**10.36%**
Building Services	1,371,576	566,355	476,508	89,847	**8.44%**
Other Purchased Services	1,376,429	331,478	288,225	4,744	**8.47%**
Supplies and Books	731,778	422,219	549,173	(135,954)	**4.50%**
Equipment	193,308	193,730	234,330	(65,600)	**1.19%**
Other					
	16,252,821	6,086,334	5,875,060	(429,458)	**100%**

1	**Fund Balance Appropriated by the BOT**					1
2						2
3	**Revenues**					3
4						4
5	**School District Subsidy**					5
6	Regular Education	6,088,204	2,536,752	2,834,074	297,322	6
7	Special Education	4,157,197	1,732,165	1,541,794	(190,371)	7
8	Non-Resident				-	8
9		10,245,401	4,268,917	4,375,868	106,951	9
10	**Other Local**					10
11	Bank Interest	20,000	8,333	7,307	(1,026)	11
12	Erate				-	12
13	Extended Day Fees/Summer School				-	13
14	IDEA	133,544			-	14
15	Food service	765,946	76,595	76,490	(105)	15
16	Miscellaneous/Fundraising	15,500	6,458		(6,458)	16
17	Student Fees	3,000	900	1,082	182	17
18		937,990	92,286	84,879	(7,407)	18
19	**Commonwealth**					19
20	Health Services	12,000			-	20
21	Ready to Learn Grant	129,424			-	21
22	Health and Safety Grant	105,000			-	22
23		246,424	-	-	-	23
24	**Federal**					24
25	Federal Entitlements	921,319			-	25
26	ESSER II				-	26
27	ESSER III	4,258,165	560,658	561,603	945	27
28	ESSER 7% Set Aside	444,579		8,720	8,720	28
29		5,624,063	560,658	570,323	9,665	29
30						30
31	**Total Revenues**	17,053,878	4,921,862	5,031,070	109,208	31
32						32
33	**Expenditures**					33
34	**Instruction**					34
35	**Regular Education (1101)**					35
36	Salaries	3,760,631	1,012,478	1,066,453	(53,975)	36
37	Employee Benefits	2,280,870	802,105	589,063	213,042	37
38	Contracted Services	180,000	65,455	499,323	(433,868)	38
39	Travel & Conferences	1,000	1,000	7,605	(6,605)	39
40	Supplies	125,000	52,083	93,819	(41,736)	40
41	Books	40,164	40,164	42,470	(2,306)	41
42	Software	128,000	128,000	151,668	(23,668)	42
43	Furniture & Equipment	0		50,518	(50,518)	43
44	Technology	0			-	44
45		6,515,665	2,101,284	2,500,919	(399,635)	45
46	**Special Programs (1221-1291)**					46
47	Salaries	1,170,744	315,200	277,838	37,362	47
48	Employee Benefits	511,669	154,597	104,049	50,548	48
49	APS	625,000	62,500	58,193	4,307	49
50	Professional Services	345,000	125,455	249,027	(123,572)	50
52	Supplies and Books	24,900	24,900	40,931	(16,031)	52
53		2,677,313	682,652	730,038	(47,386)	53
54	**Other Instructional Programs (1421-1451)**					54
55	Salaries	60,559	15,140	1,280	13,860	55
56	Employee Benefits	25,586	6,397		6,397	56
57		86,145	21,536	1,280	20,256	57
58						58
59	**Total Instruction**	**9,279,123**	**2,805,473**	**3,232,237**	**(426,764)**	59
60						60

61	**Support Services**					61
62	**Counseling (2122)**					62
63	Salaries	350,573	94,385	100,170	(5,785)	63
64	Employee Benefits	156,644	47,887	14,029	33,858	64
65		507,217	142,272	114,199	28,073	65
66	**Social Worker (2160)**					66
67	Salaries					67
68	Employee Benefits					68
69	Professional Services	175,000	58,333		58,333	69
70		175,000	58,333	-	58,333	70
71	**Psychological Services (2142)**					71
72	Salaries			10,880	(10,880)	72
73	Employee Benefits			1,458	(1,458)	73
74	Professional Services	118,000	29,500	446	29,054	74
75		118,000	29,500	12,784	16,716	75
96	**Legal and Audit Services (2350)**					96
97	Audit Services	40,000	30,000	30,000	-	97
98	Legal Services	120,000	50,000	104,697	(54,697)	98
99		160,000	80,000	134,697	(54,697)	99
100	**Office of CEO (2360)**					100
101	Salaries	215,000	82,692	101,200	(18,508)	101
102	Employee Benefits	31,934	12,282	21,862	(9,580)	102
103		246,934	94,975	123,062	(28,087)	103
104	**Administrative (2380)**					104
105	Salaries	849,304	326,655	298,541	28,114	105
106	Employee Benefits	265,815	94,366	99,152	(4,786)	106
107	Professional Services (HR)	283,907	118,295	281,611	(163,316)	107
108	Other Purchased Services				-	108
109	Insurance	56,956	56,956	83,660	(26,704)	109
110	Postage	2,500	1,042		1,042	110
111	Telephone				-	111
112	Advertising	12,500	5,208	6,233	(1,025)	112
113	Travel	7,700	3,208	3,711	(503)	113
114	Dues & Subscriptions	18,000	7,500	727	6,773	114
115	Other				-	115
116	Supplies	135,000	56,250	111,898	(55,648)	116
117	Meals	30,000	12,500	15,361	(2,861)	117
118	Furniture & Equipment			17,956	(17,956)	118
119	Technology				-	119
120		1,661,682	681,980	918,850	(236,870)	120

10382	10/20/2023	Kareem Tyree.	Voided Check	-
10383	10/20/2023	ProCare Therapy	Voided Check	-
10384	10/20/2023	Hero Connects LLC	Voided Check	-
10385	10/20/2023	Curriculum Associates, Inc.	Voided Check	-
10386	10/20/2023	PHMC Intergrated	Voided Check	-
10387	10/20/2023	TreeRing Corporation	Voided Check	-
10388	10/20/2023	Nyman Associates, Inc	Voided Check	-
10389	10/20/2023	Home Depot Credit Services	Voided Check	-
10390	10/20/2023	Sarah Car Care, Inc.	Voided Check	-
10391	10/20/2023	Verizon Wireless	Voided Check	-
10392	10/20/2023	Standard Supply Center	Voided Check	-
10393	10/20/2023	Cobra Control Services LLC	Voided Check	-
10394	10/20/2023	Smooth Sportswear LLC	Voided Check	-
10395	10/20/2023	The Advocacy Alliance	Voided Check	-
10396	10/20/2023	Office Basics, Inc	Voided Check	-
10397	10/20/2023	Matas Cleaning Services	Voided Check	-
10398	10/20/2023	Verizon	Voided Check	-
10399	10/23/2023	Cybersoft Technologies, Inc	Admin software	1,685.00
10400	10/23/2023	Events By Center Stage	Family Night Event	20,850.00
10401	10/25/2023	PA Coalition of Public Charter Schools	Dues and Fees	3,800.00
10402	10/25/2023	TCI	Social Studies licensing	51,677.80
10403	10/25/2023	PHMC Intergrated	Approved Private School	16,720.00
10404	10/25/2023	Cardinal Point Security Group, Inc	Security services	33,670.02
10405	10/25/2023	Frank's Catering	Meals and refreshments	5,070.75
10406	10/25/2023	Penn Exterminators	Building maintenance	790.00
10407	10/25/2023	Emerald Business Supply	Admin supplies	1,140.63
10408	10/25/2023	Hotel Hershey	Travel	930.19
10409	10/25/2023	Haefele, Flanagan & Co.,p.c	Audit fees	20,000.00
10410	10/25/2023	JH Greene & Sons, Inc	Building maintenance	564.04
10411	10/25/2023	Northstar Owners Representation	Professional services	571.25

121	**Pupil Health (2446)**					121
122	Salaries	79,949	21,525	15,168	6,357	122
123	Employee Benefits	42,351	13,438	2,289	11,149	123
124	Professional Services	31,680	13,200		13,200	124
125	Supplies	5,000	2,083	2,614	(531)	125
126		158,980	50,246	20,071	30,175	126
127	**Business (2511)**					127
128	Salaries	152,900	58,808	55,760	3,048	128
129	Benefits	53,281	18,799	7,757	11,042	129
130	Payroll Services			4,450	(4,450)	130
131	Software Hosting and Amortization				-	131
132		206,181	77,607	67,967	9,640	132
133	**Printing/Copying (2540)**					133
134	Printing			4,689	(4,689)	134
135	Supplies			-	-	135
136	Equipment	27,134	11,306	16,403	(5,097)	136
137		27,134	11,306	21,092	(9,786)	137
138	**Building Operations (2620)**					138
139	Salaries	326,828	125,703	110,898	14,805	139
140	Employee Benefits	216,546	74,383	23,358	51,025	140
141	Professional Services (security)	150,000	62,500	121,907	(59,407)	141
142	Property Services				-	142
143	Custodial	270,000	112,500	115,150	(2,650)	143
144	Rent	631,710	263,213	263,212	1	144
145	Utilities	155,000	64,583	45,020	19,563	145
146	Telphone/Internet	75,740	31,558	8,570	22,988	146
147	Maintenance & Repairs	177,510	73,963	26,526	47,437	147
148	Landscaping/Snow Removal	30,000	10,000	5,820	4,180	148
149	Waste Removal	31,616	10,539	12,210	(1,671)	149
150	Insurance	51,714	17,238	2,061	15,177	150
151	Supplies	55,000	22,917	37,605	(14,688)	151
152	Capital Improvements	151,174	151,174	145,237	5,937	152
153	Furniture & Equipment	15,000	6,250	4,216	2,034	153
154		2,337,838	1,026,520	921,790	104,730	154
155	**Central Information Technology (2840)**					155
156	Salaries	154,261	59,331	38,538	20,793	156
157	Benefits	110,927	39,326	29,522	9,804	157
158	Professional Services	61,602	25,668	29,373	(3,706)	158
159	Supplies	45,000	18,750		18,750	159
160	Software	55,000	22,917	35,818	(12,901)	160
161		426,790	165,992	133,251	32,741	161
162				**2,467,763**	**(49,032)**	162
163	**Total Support Services**	**6,025,755**	**2,418,731**			163
164						164
165	**Food Service**					165
166	Salaries	17,098	6,576	11,521	(4,945)	166
167	Employee Benefits	2,265	871	1,069	(198)	167
168	Professional Services	521,692	104,338	104,200	138	168
169	Supplies	12,000	5,000	902	4,098	169
170		553,055 #	116,786	117,692	(906)	170
171						171

172	**Non Instructional Activities**					172
173	**After School Programs/Extra Curricular**					173
174	Salaries	201,302	38,712	27,586	11,126	174
175	Employee Benefits	65,785	12,651	8,756	3,895	175
176	Professional Services	25,000	10,417		10,417	176
177	Other Purchased Services	77,800	32,417	7,000	25,417	177
178	Supplies	25,000	10,417	14,026	(3,609)	178
179		394,887	104,613	57,368	47,245	179
180						180
181	**Non Instructional Activities**	947,942 #	221,399	175,060	46,339	181
182						182
183	**Total Expenditures**	**16,252,820**	**5,445,602**	**5,875,060**	**(429,458)**	183
184						184
185	**Excess of Revenue over Expenditures**	801,058	(523,740)	(843,990)	320,250	185
186						186
187	**Contribution to Reserve**					187
188						188
189	**Excess of Revenue over Expenditures**	**801,058**	**(523,740)**	**(843,990)**	**320,250**	189
190						190

Northwood Academy Charter School
Disbursements Listing
10/31/23

Check Number	Check Date	Vendor Name	Description	Check Amount
10325	10/02/2023	Eric Langston	Re-issed payroll check	4,859.69
10326	10/03/2023	Jaliyl Ellerby	Expense Reimbursement	54.80
10327	10/03/2023	Averyel Sawyer	Expense Reimbursement	730.47
10328	10/06/2023	HopDial, LLC	Voided Check	-
10329	10/06/2023	Govan Technology	Voided Check	-
10330	10/06/2023	Charter School Services, LLC	Voided Check	-
10331	10/06/2023	Amazon Business	Voided Check	-
10332	10/06/2023	Emerald Business Supply	Voided Check	-
10333	10/06/2023	Tara Caldwell	Expense Reimbursement	79.97
10334	10/06/2023	Wells Fargo Financial Leasing	Voided Check	-
10335	10/06/2023	MetLife	Voided Check	-
10336	10/06/2023	Continental Press, Inc,	Voided Check	-
10337	10/06/2023	Omega Security Systems, Inc.	Voided Check	-
10338	10/06/2023	Wilson Language Training Corp	Voided Check	-
10339	10/06/2023	Kaleidoscope Education Solutions	Voided Check	-
10340	10/06/2023	ProCare Therapy	Voided Check	-
10341	10/06/2023	Hero Connects LLC	Voided Check	-
10342	10/06/2023	PHMC Intergrated	Voided Check	-
10343	10/06/2023	TreeRing Corporation	Voided Check	-
10344	10/06/2023	Nyman Associates, Inc	Voided Check	-
10345	10/06/2023	Total HR Solutions	HR Services	15,607.00
10346	10/06/2023	Marissa Woloszczuk	Expense Reimbursement	621.63
10347	10/06/2023	Jamilla Redmond-Graham	Tuition Reimbursement	1,940.00
10348	10/06/2023	Smooth Sportswear LLC	Voided Check	-
10349	10/06/2023	W.B Mason	Voided Check	-
10350	10/06/2023	David Thomas Trailways	Student Travel	3,158.00
10351	10/06/2023	S & S Worldwide	Voided Check	-

10352	10/06/2023	Zoom Video Communications Inc	Voided Check	-
10353	10/10/2023	Wells Fargo Financial Leasing	Copier Lease	2,943.80
10354	10/10/2023	Belmont Behavioral Hospital LLC	SPED Services	1,950.00
10355	10/10/2023	American Express	Credit Card Charges	15,632.10
10356	10/10/2023	City of Philadelphia Code Violation Enfor	Dues and Fees	75.00
10357	10/10/2023	Nextgen Furniture, Inc.	Furniture	3,100.04
10358	10/10/2023	Kaleidoscope Education Solutions	Sub Coverage	16,007.55
10359	10/10/2023	ProCare Therapy	SPED Services	1,540.00
10360	10/10/2023	Hero Connects LLC	Sub Coverage	4,575.00
10361	10/10/2023	Events By Center Stage	Voided Check	-
10362	10/10/2023	Stacey Pace	Expense Reimbursement	113.66
10364	10/19/2023	Govan Technology	Tech Services	7,400.00
10366	10/20/2023	HopDial, LLC	Voided Check	-
10367	10/20/2023	Charter School Services, LLC	Voided Check	-
10368	10/20/2023	Keystone Health Plan East	Voided Check	-
10369	10/20/2023	W.B Mason	Voided Check	-
10370	10/20/2023	Scholastic, Inc.	Voided Check	-
10371	10/20/2023	Zoom Video Communications Inc	Voided Check	-
10372	10/20/2023	S & S Worldwide	Voided Check	-
10373	10/20/2023	Amazon Business	Voided Check	-
10373	10/25/2023	Amazon Business	Admin supplies	14,327.08
10374	10/20/2023	Emerald Business Supply	Voided Check	-
10375	10/20/2023	Wells Fargo Financial Leasing	Voided Check	-
10376	10/20/2023	MetLife	Voided Check	-
10377	10/20/2023	Continental Press, Inc,	Voided Check	-
10378	10/20/2023	Omega Security Systems, Inc.	Voided Check	-
10379	10/20/2023	Wilson Language Training Corp	Voided Check	-
10380	10/20/2023	Jounce Partners	Voided Check	-
10381	10/20/2023	Kaleidoscope Education Solutions	Voided Check	-
10381	10/25/2023	Kaleidoscope Education Solutions	Sub Coverage	22,007.80

10412	10/25/2023	The Home Depot Pro	Maintenance supplies	18.39
10413	10/25/2023	City of Philadelphia Code Violation Enfor	Building maintenance	200.00
10414	10/25/2023	Apple Inc.	Instructional computers	47,490.00
10415	10/25/2023	W.B Mason	Admin supplies	475.36
10416	10/25/2023	Total HR Solutions	HR Services	53,354.00
10417	10/25/2023	Standard Digital Imaging, Inc	Printing	3,986.15
10418	10/25/2023	Linton's Managed Services	Food Service	42,039.52
10419	10/25/2023	Scenario Learning, LLC	Admin software	3,840.00
10420	10/25/2023	Donnell Glenn	Fall fest	2,000.00
10421	10/25/2023	Mark Kidd	Fall fest	600.00
10422	10/26/2023	Philadelphia Charters for Excellence	Dues and Fees	7,692.50
10423	10/26/2023	Focus Holdings	Parental involvement software	1,016.50
10424	10/26/2023	HopDial, LLC	Tech equipment	4,216.00
10425	10/26/2023	Charter School Services, LLC	Sub Coverage	5,800.00
10426	10/26/2023	McKenna Synder LLC	Legal services	23,698.75
10427	10/26/2023	Frogtummy	Admin software	360.00
10428	10/26/2023	Kaleidoscope Education Solutions	Sub Coverage	37,753.18
10429	10/26/2023	Hero Connects LLC	Sub Coverage	8,910.00
10430	10/26/2023	Lauren. Hamilton	Expense Reimbursement	332.46
10431	10/26/2023	ProCare Therapy	SPED Services	1,127.50
10432	10/26/2023	Nextgen Furniture, Inc.	Furniture	6,216.38
10433	10/26/2023	Michelle Lampley.	Expense Reimbursement	142.56
10434	10/26/2023	University of Rap	Sub Coverage	32,676.00
10435	10/26/2023	Learning A-Z	Instructional software	132.00
10436	10/26/2023	BrainPop	Instructional software	1,298.55
10437	10/26/2023	Judith Deshields.	Expense Reimbursement	159.00
10438	10/30/2023	Kareem Tyree.	Expense Reimbursement	286.15
10439	10/30/2023	Matas Cleaning Services	Custodial Services	24,725.00
		Total Disbursements		**584,739.22**

Northwood Academy Charter School
Disbursements Listing
11/30/23

Check Numb	Check Date	Vendor Name	Description	Check Amount
10440	11/01/2023	PenServ Plan Services, Inc.	Admin fees	1,586.49
10441	11/01/2023	Kokua	Sub coverage	348.00
10442	11/01/2023	The Advocacy Alliance	Settlement fees	93.97
10443	11/01/2023	Charter School Services, LLC	Sub coverage	8,500.00
10444	11/01/2023	Ascend Education	Instructional software	2,720.00
10445	11/01/2023	Quadient Leasing USA, Inc.	Postage	188.67
10446	11/01/2023	MetLife	Life/dental insurance	8,503.84
10447	11/01/2023	Quadient Finance USA, Inc	Postage	500.00
10448	11/01/2023	Wells Fargo Financial Leasing	Copier lease	357.84
10449	11/01/2023	Harold Cole	Building maintenance	768.00
10450	11/01/2023	United Rentals-DBA Reliable Onsite Servic		299.00
10451	11/01/2023	Cardinal Point Security Group, Inc	Security services	12,691.26
10452	11/01/2023	Kaleidoscope Education Solutions	Sub coverage	22,045.78
10453	11/01/2023	ProCare Therapy	SPED Services	2,103.75
10454	11/01/2023	Hero Connects LLC	Sub coverage	5,310.00
10455	11/01/2023	Sam Tell Companies	Food service equipment	902.39
10456	11/01/2023	Neuron Fuel Inc.	Instructional books	2,652.00
10457	11/01/2023	Ashley Carlson.	Tuition reimbursement	883.50
10458	11/01/2023	Michael McLeish.	Expense reimbursement	5,153.09
10459	11/01/2023	Vision Benefits American	Vision insurance	676.22
10460	11/01/2023	W.B Mason	Admin supplies	354.97
10461	11/01/2023	Elliott-Lewis	Building maintenance	290.00
10462	11/01/2023	HopDial, LLC	Tech equipment	62,315.96
10463	11/01/2023	Charter School Services, LLC	Sub coverage	21,200.00
10464	11/01/2023	Emerald Business Supply	Admin supplies	7,878.93
10465	11/01/2023	Wells Fargo Financial Leasing	Copier lease	456.84

10466	11/01/2023	Continental Press, Inc,	Instructional books	674.69
10467	11/01/2023	Omega Security Systems, Inc.	Building maintenance	290.85
10468	11/01/2023	Wilson Language Training Corp	Instructional books	1,520.00
10469	11/01/2023	Jounce Partners	Professional development	21,250.00
10470	11/01/2023	Kaleidoscope Education Solutions	Sub coverage	22,007.80
10471	11/01/2023	ProCare Therapy	SPED Services	1,957.45
10472	11/01/2023	Curriculum Associates, Inc.	Instructional supplies	150.19
10473	11/01/2023	PHMC Intergrated	Approved Private School	828.00
10474	11/01/2023	TreeRing Corporation	Instructional books	1,980.75
10475	11/01/2023	Nyman Associates, Inc	SPED Services	30,991.50
10476	11/01/2023	Home Depot Credit Services	Maintenance supplies	1,882.46
10477	11/01/2023	Sarah Car Care, Inc.	Student transportation	12,597.12
10478	11/01/2023	Verizon Wireless	Phones	1,261.63
10479	11/01/2023	Standard Supply Center	Printer supplies	1,562.54
10480	11/01/2023	Cobra Control Services LLC	Dues and fees	418.40
10481	11/01/2023	Smooth Sportswear LLC	Athletic supplies	1,734.69
10482	11/01/2023	The Advocacy Alliance	SPED Fees	672.15
10483	11/01/2023	Office Basics, Inc	Admin supplies	35.00
10484	11/01/2023	W.B Mason	Admin supplies	1,183.14
10485	11/01/2023	Verizon	Phones	554.04
10486	11/01/2023	S & S Worldwide	Athletic supplies	1,381.88
10487	11/01/2023	Zoom Video Communications Inc	Admin software	2,404.50
10488	11/01/2023	Scholastic, Inc.	Instructional supplies	593.01
10489	11/01/2023	Keystone Health Plan East	Medical insurance	109,039.26
10490	11/02/2023	Yondr Inc	Instructional supplies	10,450.00
10491	11/08/2023	Excel Elevator & Escalator	Voided Check	-
10492	11/08/2023	Cenacle Leadership Group, LLC	Voided Check	-
10493	11/08/2023	J.C. Ehrlich., Inc.	Voided Check	-
10494	11/08/2023	Stanley W. Cooper	Voided Check	-

10495	11/08/2023	ShowYourLogo,Inc	Voided Check	-
10496	11/08/2023	Charter School Services, LLC	Voided Check	-
10497	11/08/2023	Nyman Associates, Inc	Voided Check	-
10498	11/08/2023	PGW	Voided Check	-
10499	11/08/2023	Emerald Business Supply	Voided Check	-
10500	11/08/2023	Hardenbergh Insurance Group	Voided Check	-
10501	11/08/2023	The Home Depot Pro	Voided Check	-
10502	11/08/2023	Office Basics, Inc	Voided Check	-
10503	11/08/2023	Wells Fargo Financial Leasing	Voided Check	-
10504	11/08/2023	American Express	Voided Check	-
10505	11/08/2023	Kaleidoscope Education Solutions	Voided Check	-
10506	11/08/2023	ProCare Therapy	Voided Check	-
10507	11/08/2023	Hero Connects LLC	Sub coverage	4,095.00
10508	11/08/2023	Standard Digital Imaging, Inc	Voided Check	-
10509	11/08/2023	Hena Veit	Expense reimbursement	189.67
10510	11/08/2023	LeeAnn Mock	Expense reimbursement	42.00
10511	11/08/2023	Marissa Woloszczuk	Expense reimbursement	537.73
10512	11/08/2023	Total HR Solutions	HR Services	25,586.30
10513	11/08/2023	W.B Mason	Voided Check	-
10514	11/08/2023	National School Forms	Voided Check	-
10515	11/08/2023	Cardinal Point Security Group, Inc	Voided Check	-
10516	11/08/2023	Zoom Video Communications Inc	Voided Check	-
10519	11/13/2023	Hero Connects LLC	Sub coverage	3,615.00
10520	11/15/2023	Chosen 300 Ministries	Turkey donations	6,329.00
10521	11/15/2023	The Pennsylvania Department of Education	Approved Private Schools	87,107.02
10522	11/15/2023	Arbiter Sports , LLC	Athletic supplies	2,885.00
10523	11/15/2023	Flynn & O'Hara Uniforms, Inc.	Homeless supplies	243.20
10524	11/15/2023	Invo Healthcare Associates, LLC	SPED Services	13,740.75
10525	11/15/2023	Govan Technology	Tech services	7,400.00

10526	11/15/2023	PHMC Intergrated	Approved Private School	654.08
10527	11/15/2023	Emerald Business Supply	Admin supplies	3,156.63
10528	11/15/2023	Cenacle Leadership Group, LLC	Sub coverage	5,227.50
10529	11/15/2023	Cobra Control Services LLC	Dues and fees	96.60
10530	11/15/2023	Verizon Wireless	Phones	1,302.74
10531	11/15/2023	Kaleidoscope Education Solutions	Sub coverage	21,374.01
10532	11/15/2023	ProCare Therapy	SPED Services	1,705.00
10533	11/15/2023	Fenningham, Dempster & Coval.LLP	Legal services	2,932.00
10534	11/15/2023	Hero Connects LLC	Sub coverage	3,825.00
10535	11/15/2023	The Advocacy Alliance	SPED Fees	107.77
10536	11/15/2023	Verizon	Phones	551.89
10537	11/15/2023	Matas Cleaning Services	Custodial services	24,425.00
10538	11/15/2023	QBS	Safety certification	120.00
10539	11/15/2023	NoRedink	Admin software	6,250.00
10540	11/15/2023	Northstar Owners Representation	Professional services	4,403.60
10541	11/15/2023	Home Depot Credit Services	Maintenance supplies	864.86
10542	11/15/2023	HopDial, LLC	Tech equipment	1,732.85
10543	11/15/2023	Linton's Managed Services	Food service	48,740.46
10544	11/15/2023	W.B Mason	Admin supplies	201.96
10545	11/15/2023	Scholastic, Inc.	Instructional books	2,424.80
10546	11/15/2023	Houghton Mifflin	Instructional books	69.02
10547	11/15/2023	Keystone Health Plan East	Medical insurance	89,363.77
10548	11/16/2023	ABD Management Corp	Food and refreshments	1,621.25
10549	11/21/2023	Excel Elevator & Escalator	Building maintenance	971.35
10550	11/21/2023	Cenacle Leadership Group, LLC	Sub coverage	1,100.00
10551	11/21/2023	J.C. Ehrlich., Inc.	Building maintenance	456.86
10552	11/21/2023	Stanley W. Cooper	Building maintenance	310.50
10553	11/21/2023	ShowYourLogo,Inc	Admin supplies	14,372.28
10554	11/21/2023	Charter School Services, LLC	Sub coverage	10,400.00

10555	11/21/2023	Nyman Associates, Inc	SPED Services	35,713.00
10556	11/21/2023	PGW	Utilities	604.40
10557	11/21/2023	Emerald Business Supply	Admin supplies	4,016.85
10558	11/21/2023	Hardenbergh Insurance Group	Insurances	3,258.00
10559	11/21/2023	The Home Depot Pro	Maintenance supplies	4,327.75
10560	11/21/2023	Office Basics, Inc	Admin supplies	105.00
10561	11/21/2023	Wells Fargo Financial Leasing	Copier lease	3,050.25
10562	11/21/2023	American Express	Credit card charges	2,284.44
10563	11/21/2023	Kaleidoscope Education Solutions	Sub coverage	19,894.51
10564	11/21/2023	ProCare Therapy	SPED Services	1,980.00
10565	11/21/2023	Standard Digital Imaging, Inc	Printer supplies	25.95
10566	11/21/2023	W.B Mason	Admin supplies	1,221.76
10567	11/21/2023	National School Forms	Admin supplies	387.83
10568	11/21/2023	Cardinal Point Security Group, Inc	Security services	12,114.38
10569	11/21/2023	Zoom Video Communications Inc	Admin software	2,406.00
10571	11/22/2023	Cenacle Leadership Group, LLC	Sub coverage	4,840.00
10572	11/22/2023	Fenningham, Dempster & Coval.LLP	Legal services	4,797.71
10573	11/22/2023	Waste Management	Waste removal	6,880.60
10574	11/22/2023	Kaleidoscope Education Solutions	Sub coverage	15,152.58
10575	11/22/2023	ProCare Therapy	SPED Services	1,553.75
10576	11/22/2023	Hero Connects LLC	Sub coverage	5,640.00
10577	11/22/2023	Hardenbergh Insurance Group	Insurances	3,070.00
10578	11/22/2023	Laura Smith.	Expense reimbursement	81.44
10579	11/22/2023	The Harrison Group,Inc	Insurances	256.50
10580	11/22/2023	Kareem Tyree.	Expense reimbursement	666.11
10581	11/22/2023	United Rentals-DBA Reliable Onsite Servic	Building maintenance	299.00
10582	11/22/2023	Cardinal Point Security Group, Inc	Security services	12,406.88
10583	11/22/2023	Michelle Licsauer	Expense reimbursement	96.76
10584	11/22/2023	University of Rap	Sub coverage	29,190.00

10585	11/22/2023	Ultimate Security Devices	Building maintenance	223.85
10586	11/22/2023	Zoom Video Communications Inc	Admin software	322.38
10587	11/22/2023	Elliott-Lewis	Building maintenance	725.00
10588	11/27/2023	Tiffany Screen-Thompson	Re-issued payroll check	2,134.31
10589	11/30/2023	ACS Consultants, Inc	Sub coverage	97,874.96
10590	11/30/2023	Office Basics, Inc	Admin supplies	1,522.50
10591	11/30/2023	ShowYourLogo,Inc	Admin supplies	1,444.20
10592	11/30/2023	The Home Depot Pro	Maintenance supplies	482.15
10593	11/30/2023	Kleinbard, LLC	Legal services	840.00
10594	11/30/2023	McKenna Synder LLC	Legal services	18,093.85
10595	11/30/2023	Charter School Services, LLC	Sub coverage	11,150.00
10596	11/30/2023	Emerald Business Supply	Admin supplies	3,170.29
10597	11/30/2023	City of Philadelphia Code Violation Enfor	Building maintenance	100.00
10598	11/30/2023	Wells Fargo Financial Leasing	Copier lease	357.84
10599	11/30/2023	Kaleidoscope Education Solutions	Sub coverage	16,928.60
10600	11/30/2023	Omega Security Systems, Inc.	Building maintenance	1,550.00
10601	11/30/2023	ProCare Therapy	SPED Services	1,549.35
10602	11/30/2023	Education Law Partners, P.C.	Settlement legal fees	10,500.00
10603	11/30/2023	Hero Connects LLC	Sub coverage	3,510.00
10604	11/30/2023	W.B Mason	Admin supplies	1,309.42
10605	11/30/2023	Aperture Education	Instructional software	7,600.00
10606	11/30/2023	Cenacle Leadership Group, LLC	Sub coverage	3,045.00
10607	11/30/2023	Pennsylvania Association Federal Program	Dues and fees	100.00
10608	11/30/2023	Scholastic, Inc.	Instructional books	931.91
10609	11/30/2023	Haefele, Flanagan & Co.,p.c	Audit services	10,000.00
10610	11/30/2023	Vision Benefits American	Vision insurance	690.13
			Total Disbursements	**1,169,211.19**

Northwood Academy Charter School

2023-2024 Budget

	Column 1	*Column 3*	*Column 4*	
Budgeted Enrollment	**780**	**710**	**710**	
Organization	**K-8**	**K-8**	**K-8**	
	Adopted	**Revised**	**Variance**	
Fiscal Year	**2023-2024**	**2023-2024**	**2023-2024**	
Fund Balance Appropriated by the BOT				
Summary by Function				
Revenues				
School District Subsidy	10,245,401	10,245,401	-	
Other Local	937,990	937,990	-	
State	246,424	246,424	-	
Federal	5,624,063	6,385,693	761,630	
Total Revenue	17,053,878	17,815,508	761,630	
Expenditures				
Instruction				
Regular Education	6,515,665	7,189,665	(674,000)	
Special Programs	2,677,313	2,927,313	(250,000)	
Tutoring/Summer School	86,145	86,145	-	
Support Services				
Guidance	507,217	132,217	375,000	
Social Worker	175,000	180,000	(5,000)	
Psychological Services	118,000	144,000	(26,000)	
Legal Services	160,000	300,000	(140,000)	
Office of the CEO	246,934	303,300	(56,366)	
Administrative	1,661,682	2,020,622	(358,940)	
Pupil Health	158,980	136,594	22,386	
Business	206,181	186,181	20,000	
Printing/Copying	27,134	47,134	(20,000)	
Building Services	2,337,838	2,231,292	106,546	
Technology	426,790	380,188	46,602	
Noninstructional Services				
Student Activities	394,887	394,887	-	
Food Service	553,055	553,055	0	
Total Expenditures	16,252,821	17,547,593	(1,294,772)	
Revenues Over (Under) Expenditures	**801,057**	**267,915**	**(533,142)**	
Ending Fund Balance				
Summary by Major Class				
Salaries	7,186,249	7,202,145	(15,896)	**44.22%**
Benefits	3,710,392	3,014,212	696,180	**22.83%**
Professional Services	1,683,089	3,163,487	(1,480,398)	**10.36%**
Building Services	1,371,576	1,371,576	-	**8.44%**
Other Purchased Services	1,376,429	1,718,473	(342,044)	**8.47%**
Supplies and Books	731,778	814,392	(82,614)	**4.50%**
Equipment	193,308	263,308	(70,000)	**1.19%**
Other				
	16,252,821	17,547,593	(1,294,772)	**100%**

1	**Fund Balance Appropriated by the BOT**				1
2					2
3	**Revenues**				3
4					4
5	**School District Subsidy**				5
6	Regular Education	6,088,204	6,088,204	-	6
7	Special Education	4,157,197	4,157,197	-	7
8	Non-Resident			-	8
9		10,245,401	10,245,401	-	9
10	**Other Local**				10
11	Bank Interest	20,000	20,000	-	11
12	Erate		-	-	12
13	Extended Day Fees/Summer School		-	-	13
14	IDEA	133,544	133,544	-	14
15	Food service	765,946	765,946	-	15
16	Miscellaneous/Fundraising	15,500	15,500	-	16
17	Student Fees	3,000	3,000	-	17
18		937,990	937,990	-	18
19	**Commonwealth**				19
20	Health Services	12,000	12,000	-	20
21	Ready to Learn Grant	129,424	129,424	-	21
22	Health and Safety Grant	105,000	105,000	-	22
23		246,424	246,424	-	23
24	**Federal**				24
25	Federal Entitlements	921,319	921,319	-	25
26	ESSER II			-	26
27	ESSER III	4,258,165	5,019,795	761,630	27
28	ESSER 7% Set Aside	444,579	444,579	-	28
29		5,624,063	6,385,693	761,630	29
30					30
31	**Total Revenues**	17,053,878	17,815,508	761,630	31
32					32
33	**Expenditures**				33
34	**Instruction**				34
35	**Regular Education (1101)**				35
36	Salaries	3,760,631	3,410,631	350,000	36
37	Employee Benefits	2,280,870	1,880,870	400,000	37
38	Contracted Services	180,000	1,500,000	(1,320,000)	38
39	Travel & Conferences	1,000	25,000	(24,000)	39
40	Supplies	125,000	145,000	(20,000)	40
41	Books	40,164	40,164	-	41
42	Software	128,000	128,000	-	42
43	Furniture & Equipment	0	60,000	(60,000)	43
44	Technology	0		-	44
45		6,515,665	7,189,665	(674,000)	45
46	**Special Programs (1221-1291)**				46
47	Salaries	1,170,744	1,170,744	-	47
48	Employee Benefits	511,669	361,669	150,000	48
49	APS	625,000	800,000	(175,000)	49
50	Professional Services	345,000	470,000	(125,000)	50
51	Settlements		100,000	(100,000)	51
52	Supplies and Books	24,900	24,900	-	52
53		2,677,313	2,927,313	(250,000)	53
54	**Other Instructional Programs (1421-1451)**				54
55	Salaries	60,559	60,559	-	55
56	Employee Benefits	25,586	25,586	-	56
57		86,145	86,145	0	57
58					58
59	**Total Instruction**	**9,279,123**	**10,203,123**	**(924,000)**	59
60					60

61	**Support Services**				61
62	**Counseling (2122)**				62
63	Salaries	350,573	100,573	250,000	63
64	Employee Benefits	156,644	31,644	125,000	64
65		507,217	132,217	375,000	65
66	**Social Worker (2160)**				66
67	Salaries		140,000	(140,000)	67
68	Employee Benefits		40,000	(40,000)	68
69	Professional Services	175,000		175,000	69
70		175,000	180,000	(5,000)	70
71	**Psychological Services (2142)**				71
72	Salaries		90,000	(90,000)	72
73	Employee Benefits		14,000	(14,000)	73
74	Professional Services	118,000	40,000	78,000	74
75		118,000	144,000	(26,000)	75
92	**Other Support (2290)**				92
93	Salaries	0	270,000	(270,000)	93
94	Employee Benefits	0	65,000	(65,000)	94
95		-	335,000	(335,000)	95
96	**Legal and Audit Services (2350)**				96
97	Audit Services	40,000	40,000	-	97
98	Legal Services	120,000	260,000	(140,000)	98
99		160,000	300,000	(140,000)	99
100	**Office of CEO (2360)**				100
101	Salaries	215,000	245,000	(30,000)	101
102	Employee Benefits	31,934	58,300	(26,366)	102
103		246,934	303,300	(56,366)	103
104	**Administrative (2380)**				104
105	Salaries	849,304	975,200	(125,896)	105
106	Employee Benefits	265,815	280,815	(15,000)	106
107	Professional Services (HR)	283,907	383,907	(100,000)	107
108	Other Purchased Services			-	108
109	Insurance	56,956	100,000	(43,044)	109
110	Postage	2,500	2,500	-	110
111	Telephone			-	111
112	Advertising	12,500	12,500	-	112
113	Travel	7,700	7,700	-	113
114	Dues & Subscriptions	18,000	18,000	-	114
115	Other			-	115
116	Supplies	135,000	180,000	(45,000)	116
117	Meals	30,000	50,000	(20,000)	117
118	Furniture & Equipment		10,000	(10,000)	118
119	Technology			-	119
120		1,661,682	2,020,622	(358,940)	120

121	**Pupil Health (2446)**				121
122	Salaries	79,949	79,949	-	122
123	Employee Benefits	42,351	22,351	20,000	123
124	Professional Services	31,680	31,680	-	124
125	Supplies	5,000	2,614	2,386	125
126		158,980	136,594	22,386	126
127	**Business (2511)**				127
128	Salaries	152,900	152,900	-	128
129	Benefits	53,281	33,281	20,000	129
130	Professional Services			-	130
131	Software Hosting and Amortization			-	131
132		206,181	186,181	20,000	132
133	**Printing/Copying (2540)**				133
134	Printing		20,000	(20,000)	134
135	Supplies		-	-	135
136	Equipment	27,134	27,134	-	136
137		27,134	47,134	(20,000)	137
138	**Building Operations (2620)**				138
139	Salaries	326,828	326,828	-	139
140	Employee Benefits	216,546	80,000	136,546	140
141	Professional Services (security)	150,000	180,000	(30,000)	141
142	Property Services			-	142
143	Custodial	270,000	270,000	-	143
144	Rent	631,710	631,710	-	144
145	Utilities	155,000	155,000	-	145
146	Telphone/Internet	75,740	75,740	-	146
147	Maintenance & Repairs	177,510	177,510	-	147
148	Landscaping/Snow Removal	30,000	30,000	-	148
149	Waste Removal	31,616	31,616	-	149
150	Insurance	51,714	51,714	-	150
151	Supplies	55,000	55,000	-	151
152	Capital Improvements	151,174	151,174	-	152
153	Furniture & Equipment	15,000	15,000	-	153
154		2,337,838	2,231,292	106,546	154
155	**Central Information Technology (2840)**				155
156	Salaries	154,261	114,261	40,000	156
157	Benefits	110,927	85,927	25,000	157
158	Professional Services	61,602	80,000	(18,398)	158
159	Supplies	45,000	45,000	-	159
160	Software	55,000	55,000	-	160
161		426,790	380,188	46,602	161
162					162
163	**Total Support Services**	**6,025,755**	**6,396,528**	**(370,772)**	163
164					164
165	**Food Service**				165
166	Salaries	17,098	17,098	-	166
167	Employee Benefits	2,265	2,265	-	167
168	Professional Services	521,692	521,692	-	168
169	Supplies	12,000	12,000	-	169
170		553,055 #	553,055	0	170
171					171

172	**Non Instructional Activities**					172
173	**After School Programs/Extra Curricular**					173
174	Salaries	201,302		201,302	-	174
175	Employee Benefits	65,785		65,785	-	175
176	Professional Services	25,000		25,000	-	176
177	Other Purchased Services	77,800		77,800	-	177
178	Supplies	25,000		25,000	-	178
179		394,887		394,887	-	179
180						180
181	**Non Instructional Activities**	947,942	#	947,942	0	181
182						182
183	**Total Expenditures**	**16,252,820**		**17,547,593**	**(1,294,773)**	183
184						184
185	**Excess of Revenue over Expenditures**	801,058		267,915	(533,143)	185
186						186
187	**Contribution to Reserve**					187
188						188
189	**Excess of Revenue over Expenditures**	**801,058**		**267,915**	**(533,143)**	189
190						190

Coversheet

Resolution 12202023.3: 11/22/2023 Memo

Section:	III. New Business
Item:	F. Resolution 12202023.3: 11/22/2023 Memo
Purpose:	Vote
Submitted by:	
Related Material:	NACS 11_22 Memo .docx

Memorandum

To: Board of Trustees

From: Eric Langston, CEO

Date: 11/22/23

Re: 1/3/24 Full Day PD

The purpose of this memo is to request a full day PD on 1/3/2024. This request was presented to the Board President on 11/20/23, and verbally approved during that time. I am attaching this memo so that this will be officially approved during December's Board Meeting. By changing this to a PD day will not impact our mandatory school days/hours.

In addition to this request, and this supporting memo, I am fully prepared to answer any questions you may have.

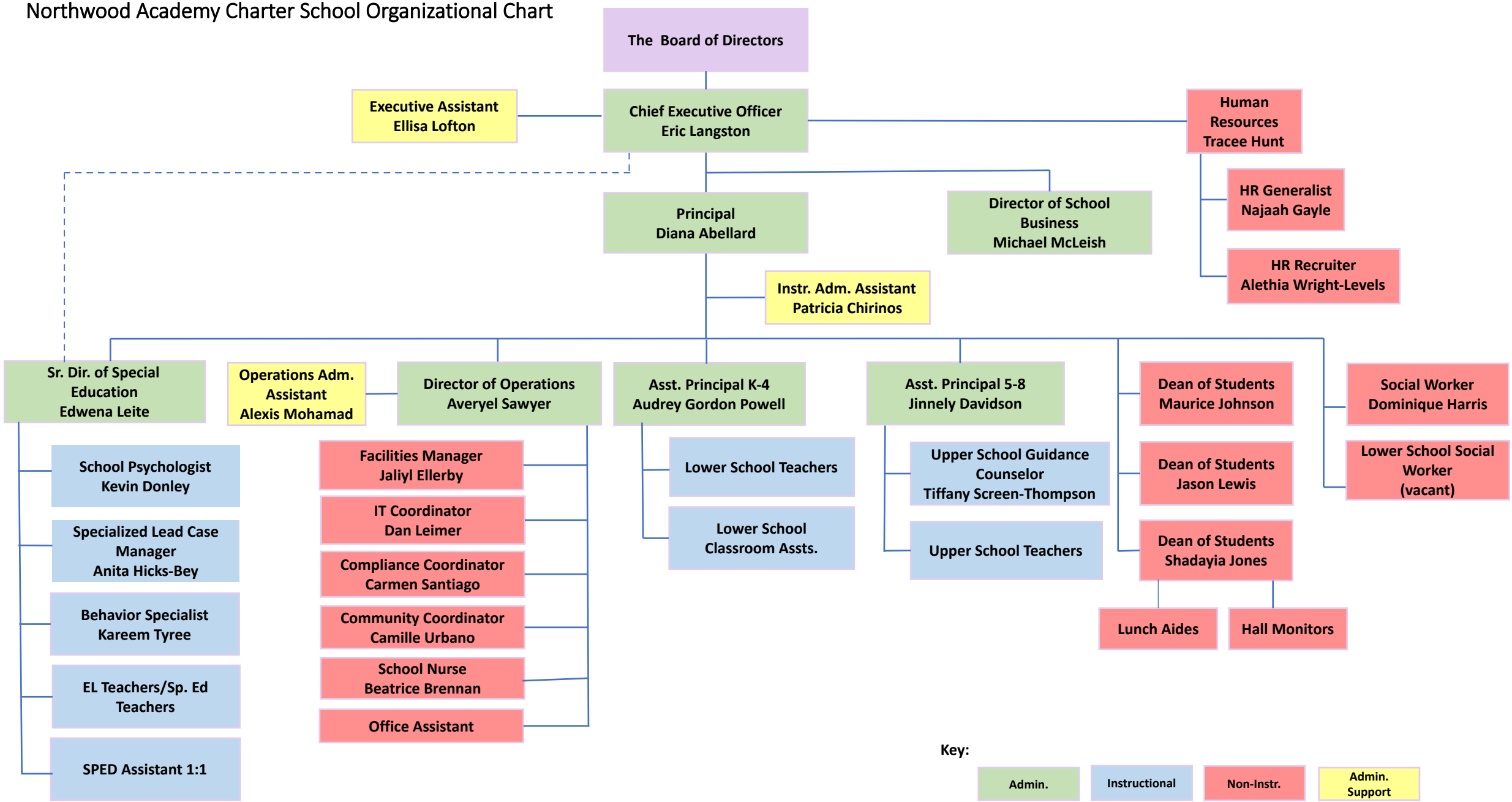
For the sake of time, we are proceeding with the full day 1/3/2024 PD as delaying any of the aforementioned may cause challenges to the overall operations of the school. Thank you for your support and understanding in this matter.

Coversheet

Resolution 12202023.4: Updated NACS Organizational Chart

Section:	III. New Business
Item:	G. Resolution 12202023.4: Updated NACS Organizational Chart
Purpose:	Vote
Submitted by:	
Related Material:	NACS Org Chart revised 120623(2).pptx

Northwood Academy Charter School Organizational Chart



Coversheet

Resolution 12202023.5: Byrd House Educational Consulting Group

Section:	III. New Business
Item:	H. Resolution 12202023.5: Byrd House Educational Consulting Group
Purpose:	Vote
Submitted by:	
Related Material:	NACS Memo - Byrd House Educational Consulting Group.docx Byrd House Educational Consulting CBA_Board .docx NACS Memo - Byrd House Educational Consulting Group.docx

Memorandum

To: NACS Finance Committee & Board of Trustees

From: Eric Langston, CEO

Date:11/29/23

Re: Educational Consulting/After School tutoring

The purpose of this memo is to submit the CBA for Byrd House Educational Consulting Group. Byrd House Educational Consulting is going to provide data analysis, strategic planning, professional development, and after school tutoring for our students.. This partnership includes real time coaching and support for our teachers and students. Byrd House Educational Consulting Group is the sole provider for these types of services within the tri-state area. There are no other companies that provide in-person support for both students and teachers. This will be discussed during our December finance meeting for budget review and will be put forth at the December Board meeting for final Board approval.

CBA's: Byrd House Educational Consulting Group

In addition to the CBA, the supporting memo and other documentation, I am fully prepared to answer any questions you may have.

For the sake of time, we are proceeding with recruitment efforts, as delaying any of the aforementioned may cause challenges to the overall operations of the school. Thank you for your support and understanding in this matter.

NORTHWOOD ACADEMY CHARTER SCHOOL
A Learning Sanctuary

COST / BENEFIT ANALYSIS

CBA #:
Date: 111/29/2023
Budget Category: ESSER III
Prepared By: Eric Langston, Michael McLeish
Request: Jounce Partners Coaching and Development

Overview of the Project: Byrd House Educational Consulting is going to provide data analysis, strategic planning, professional development, and after school tutoring for our students.. This partnership includes real time coaching and support for our teachers and students. Services will be rendered for the remainder of the 23-24 SY (starting in January) and for the entire 24-25 school year.

Projected Cost: $36,000

Cost Details: $16,400 (SY 23-24) $19,600 (SY 24-25)= Total of $36,000

Benefits: The school is in dire need of additional students tutoring, as well as continued professional development and support for our teachers. The program will improve teacher effectiveness through qualified coaching and provide continuous support and feedback, and this program will also positively impact instruction and student academic outcomes . This is a one-time cost that can be funded with available federal funds.

Memorandum

To: NACS Finance Committee & Board of Trustees

From: Eric Langston, CEO

Date:11/29/23

Re: Educational Consulting/After School tutoring

The purpose of this memo is to submit the CBA for Byrd House Educational Consulting Group. Byrd House Educational Consulting is going to provide data analysis, strategic planning, professional development, and after school tutoring for our students.. This partnership includes real time coaching and support for our teachers and students. Byrd House Educational Consulting Group is the sole provider for these types of services within the tri-state area. There are no other companies that provide in-person support for both students and teachers. This will be discussed during our December finance meeting for budget review and will be put forth at the December Board meeting for final Board approval.

CBA's: Byrd House Educational Consulting Group

In addition to the CBA, the supporting memo and other documentation, I am fully prepared to answer any questions you may have.

For the sake of time, we are proceeding with recruitment efforts, as delaying any of the aforementioned may cause challenges to the overall operations of the school. Thank you for your support and understanding in this matter.

Coversheet

Resolution 12202023.6: Finalization of the Audit

Section: III. New Business
Item: I. Resolution 12202023.6: Finalization of the Audit
Purpose: Vote
Submitted by:
Related Material: Final Audit NACS 2023.pdf

NORTHWOOD ACADEMY CHARTER SCHOOL

FINANCIAL STATEMENTS

JUNE 30, 2023

NORTHWOOD ACADEMY CHARTER SCHOOL
FINANCIAL STATEMENTS
JUNE 30, 2023

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NORTHWOOD ACADEMY CHARTER SCHOOL
FINANCIAL STATEMENTS
JUNE 30, 2023

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Haefele Flanagan
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS
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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
Northwood Academy Charter School
Philadelphia, Pennsylvania

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of **NORTHWOOD ACADEMY CHARTER SCHOOL**, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise **NORTHWOOD ACADEMY CHARTER SCHOOL**'s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of **NORTHWOOD ACADEMY CHARTER SCHOOL** as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 **NORTHWOOD ACADEMY CHARTER 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.

Change in Accounting Principle

As discussed in Notes 1 to the financial statements, as of July 1, 2022, **NORTHWOOD ACADEMY CHARTER SCHOOL** adopted new accounting guidance, Government Accounting Standards Board Statement No. 96, "*Subscription-Based Information Technology Arrangements*." Our opinion was not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **NORTHWOOD ACADEMY CHARTER 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 generally accepted auditing standards 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 generally accepted auditing standards 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 **NORTHWOOD ACADEMY CHARTER 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 **NORTHWOOD ACADEMY CHARTER SCHOOL**'s ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 – 9 and budgetary comparison information, schedule of the proportionate share of the net pension liability, schedule of employer pension contributions, schedule of the proportionate share of the net OPEB liability, schedule of employer OPEB contributions, and notes to required supplementary information on pages 43 – 52 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 **NORTHWOOD ACADEMY CHARTER SCHOOL**'s basic financial statements. The accompanying schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2023, on our consideration of **NORTHWOOD ACADEMY CHARTER SCHOOL**'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 **NORTHWOOD ACADEMY CHARTER SCHOOL**'s 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 **NORTHWOOD ACADEMY CHARTER SCHOOL**'s internal control over financial reporting and compliance.

Haefele, Flanagan & Co., p.c.

Maple Shade, New Jersey
December 12, 2023

NORTHWOOD ACADEMY CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

The Board of Trustees of **NORTHWOOD ACADEMY 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 governmental fund revenues, as reported on the Statement of Activities and the Statement of Revenue, Expenditures, and Changes in Fund Balance – Governmental Funds, for the year ended June 30, 2023 were $14,794,508, which consisted of $9,879,923 from local educational agency funding, $4,155,915 from federal grants, $77,587 from state funding, and $681,083 from other sources, which includes $631,710 in rental income paid by the School. This revenue represents an increase from the prior year of $351,619.
- At the close of the current fiscal year, the School reports an ending governmental fund balance of $6,435,732. The School's ending fund balance at June 30, 2022 was $6,605,495. The change in fund balance is primarily the result of capital outlays offsetting increased federal revenue during the year ended June 30, 2023.

The School's general fund cash balance at June 30, 2023 was $7,276,813, representing an increase from the prior year of $470,226. The School's general fund cash balance at June 30, 2022 was $6,806,587.

Overview of the Financial Statements

The discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The School's financial statements as presented comprise four components: Management's Discussion and Analysis (this section), the basic financial statements, required supplementary information consisting of the budgetary comparison and other information, and reports required under *Government Auditing Standards* and the 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 all of the School's assets and liabilities, with the difference between the two reported 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. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g. expenditures accrued in one year but paid in subsequent years).

Overview of the Financial Statements (continued)

Government-Wide Financial Statements (continued)

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. The School's function is to provide an alternative educational opportunity.

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 has two fund types: a governmental fund (the general fund) and a proprietary fund (the food service enterprise fund).

Notes to the Financial Statements

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

Supplementary Information

The Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Employer Pension Contributions, Schedule of Proportionate Share of the Net OPEB Liability, and Schedule of Employer OPEB Contributions are required supplementary information presented for purposes of additional analysis and are prepared using a basis consistent with accounting principles generally accepted in the United States of America ("GAAP") for state reporting requirements.

Single Audit Requirements

The Schedule of Expenditures of Federal Awards 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").

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the School, assets exceeded liabilities by $6,071,638 as of June 30, 2023, which is an increase in total net position of $1,077,036 from June 30, 2022. The increase in net position decreased approximately $1,500,000 from the prior year, primarily as a result of an decrease in the local subsidy, both due to rate changes and decreases in student count.

NORTHWOOD ACADEMY CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

Government-Wide Financial Analysis (continued)

	2023	2022
Assets		
Cash and cash equivalents	$ 8,760,475	$ 7,871,592
Other receivables	-0-	14,632
Federal subsidies receivable	34,531	1,387,708
State subsidies receivable	13,009	-0-
Prepaid expenses and other assets	117,264	30,146
Capital assets, net	15,127,546	15,181,841
Total Assets	$ 24,052,825	$ 24,485,919
Deferred Outflows of Resources	$ 1,055,629	$ 1,541,671
Liabilities		
Accounts payable and accrued expenses	$ 274,646	$ 384,787
Salaries and benefits payable	1,142,724	1,350,378
Deferred revenue	225,018	362,745
Due to other governments	59,042	88,005
Lease liability	133,398	22,457
Notes payable, current	334,850	320,719
Notes payable, long-term	6,306,138	6,640,897
Net OPEB liability	366,000	502,000
Net pension liability	8,892,000	8,745,000
Total Liabilities	$ 17,733,816	$ 18,416,988
Deferred Inflows of Resources	$ 1,303,000	$ 2,616,000
Net Position		
Net investment in capital assets	8,353,160	8,197,768
Unrestricted	(2,281,522)	(3,203,166)
Total Net Position	$ 6,071,638	$ 4,994,602

The positive change in net position of $1,077,036 is a decrease of approximately $1,500,000 from the prior year, primarily as a result of an decrease in the local subsidy, both due to rate changes and decreases in student count.

NORTHWOOD ACADEMY CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

Government-Wide Financial Analysis (continued)

The School's revenues are predominately from the School District of Philadelphia based on student enrollment. For the year ended June 30, 2023, the School's total revenues of $15,643,874 exceeded total expenditures of $14,566,838 by $1,077,036. At June 30, 2022, the School's total revenues of $14,590,180 exceeded total expenditures of $12,036,058 by $2,554,122. The increase in revenues overall is due to an increase in federal entitlements, primarily driven by additional COVID-19 related federal funds.

	2023	2022
Revenues		
Local educational agencies	$ 9,879,923	$ 11,021,833
Federal sources	4,155,915	2,662,839
Food service	845,858	779,001
State sources	77,587	76,425
Other sources	684,591	681,791
Total revenues	15,643,874	15,221,889
Expenditures		
Instruction		
Non-special instruction programs	5,236,695	5,324,311
Special instruction programs	2,303,291	1,766,065
Support Services		
Staff support services	588,318	416,717
Administrative support services	2,053,967	1,190,932
Nursing services support	126,973	203,022
Business support services	287,134	218,631
Non-instructional services	353,150	376,405
Facility services	1,875,343	1,646,773
Operation of Non-Instructional Services		
Food services	595,715	453,611
Student activities	170,834	106,871
Depreciation and amortization	658,129	638,488
Interest expense	317,289	325,941
Business-type activities		
Total expenditures	14,566,838	12,667,767
Change in net position	1,077,036	2,554,122
Net position, beginning of year	4,994,602	2,440,480
Net position, end of year	$ 6,071,638	$ 4,994,602

NORTHWOOD ACADEMY CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

Governmental Funds

The focus of the School's governmental funds 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 fiscal year end.

In June 30, 2023, the School's governmental funds (the general and debt service funds) reported an ending fund balance of $6,435,732. For the year ended June 30, 2023, the School's expenditures of $15,118,237 exceeded revenues of $14,794,508 by $323,729. The subsidy revenue received from the School District of Philadelphia was $9,879,923 of total governmental fund revenue. This number includes out of district students. This represents an decrease of $1,141,910 from June 30, 2022. The largest asset in the School's governmental fund at June 30, 2023 was cash and cash equivalents, including restricted cash equivalents, of $7,276,813.

Governmental Fund Budgetary Highlights

At June 30, 2023, the budgeted revenues were higher than actual revenues by $1,030,391, primarily due to federal sources being higher than budgeted. Actual expenditures exceeded budgeted expenditures by $455,357, primarily due to budgeted expenses being slightly different than actual for several categories, with the largest variances within instructional programs.

Capital Asset and Debt Administration

At June 30, 2023, the School's net investment in capital assets for its governmental and business-type activities totaled $8,353,160, net of accumulated depreciation, notes payable, and lease liabilities. This investment in capital assets includes computer equipment, furniture and equipment, land, and buildings and improvements. During the year ended June 30, 2023, the School incurred $471,666 and $153,966 in additions to capital assets and lease right-of-use assets, respectively. Depreciation expense and amortization of right-of-use lease assets was $611,573 and $46,556 for the year ended June 30, 2023.

Additional information on the School's capital assets can be found in Note 3 to the financial statements.

At June 30, 2023, the School's outstanding long-term debt, included in the School's governmental activities amount, totaled $6,640,988. This outstanding long-term debt includes notes payable. There was $133,398 in outstanding lease liabilities at June 30, 2023.

Additional information on the School's lease liabilities and notes payable can be found in Notes 8 and 9 to the financial statements, respectively.

Economic Factors and Next Year's Budget and Rates

The School's primary source of revenue, per student subsidy, is provided by the School District of Philadelphia, and will change for the fiscal year 2023-2024. The preliminary annual rate per non-special education student will be $11,521 and the annual rate per special education student will be $36,278 for the fiscal year 2023-2024. Final rates are disseminated in June/July 2024.

NORTHWOOD ACADEMY CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

Future Events that will Financially Impact the School

The School anticipates continued maximum enrollment approximating 788 students. The School has received additional Coronavirus Response and Relief Supplemental Appropriations ("CRRSA") Act and ARP Act COVID-19 related federal funds to provide supplemental support for academic, social, and emotional recovery and to provide a safe environment related to the effects of the COVID-19 pandemic. The funding expires in stages with the final ending in September 2024. The School monitors its dependency on these funds and anticipates preparing to either seek new funding sources for similar programs or end programs when the funds are no longer available. Except as noted, no other significant events are expected to occur that would have a material impact.

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 School's Director of Business Operations, Michael McLeish, 4621 Castor Avenue, Philadelphia, PA 19124.

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NORTHWOOD ACADEMY CHARTER SCHOOL
STATEMENT OF NET POSITION
JUNE 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	$ 7,276,813	$ 1,483,662	$ 8,760,475
Federal subsidies receivable	10,818	23,713	34,531
State subsidies receivable	12,205	804	13,009
Internal balances	704,201	(704,201)	-0-
Prepaid expenses and other assets	117,264	-0-	117,264
Capital assets, not being depreciated	186,023	-0-	186,023
Capital assets, net of accumulated depreciation and amortization	14,941,523	-0-	14,941,523
Total assets	$ 23,248,847	$ 803,978	$ 24,052,825
DEFERRED OUTFLOWS OF RESOURCES	$ 1,055,629	$ -0-	$ 1,055,629
LIABILITIES			
Accounts payable and accrued expenses	$ 258,785	$ 15,861	$ 274,646
Salaries and benefits payable	1,142,724	-0-	1,142,724
Deferred revenue	225,018	-0-	225,018
Due to other governments	59,042	-0-	59,042
Lease liabilities	133,398	-0-	133,398
Notes payable, current	334,850	-0-	334,850
Notes payable, long-term	6,306,138	-0-	6,306,138
Net OPEB liability	366,000	-0-	366,000
Net pension liability	8,892,000	-0-	8,892,000
Total liabilities	$ 17,717,955	$ 15,861	$ 17,733,816
DEFERRED INFLOWS OF RESOURCES	$ 1,303,000	$ -0-	$ 1,303,000
NET POSITION			
Net investment in capital assets	8,353,160	-0-	8,353,160
Unrestricted	(3,069,639)	788,117	(2,281,522)
Total net position	$ 5,283,521	$ 788,117	$ 6,071,638

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

NORTHWOOD ACADEMY CHARTER SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Functions	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Change in Net Position (Deficit): Total Governmental Activities	Net (Expense) Revenue and Change in Net Position (Deficit): Total Business-Type Activities	Net (Expense) Revenue and Change in Net Position (Deficit): Total
Governmental activities						
Instruction						
Non-special instruction programs	$ 5,236,695	$ -0-	$ 4,079,057	$ (1,157,638)	$ -0-	$ (1,157,638)
Special instruction programs	2,303,291	-0-	141,570	(2,161,721)	-0-	(2,161,721)
Support Services						
Student support services	588,318	-0-	-0-	(588,318)	-0-	(588,318)
Administrative support services	2,053,967	-0-	-0-	(2,053,967)	-0-	(2,053,967)
Nursing services support	126,973	-0-	12,875	(114,098)	-0-	(114,098)
Business support services	287,134	-0-	-0-	(287,134)	-0-	(287,134)
Non-instructional services	353,150	-0-	-0-	(353,150)	-0-	(353,150)
Facility services	1,875,343	-0-	-0-	(1,875,343)	-0-	(1,875,343)
Operation of Non-Instructional Services						
Student activities	170,834	-0-	-0-	(170,834)	-0-	(170,834)
Depreciation and amortization	658,129	-0-	-0-	(658,129)	-0-	(658,129)
Interest expense	317,289	-0-	-0-	(317,289)	-0-	(317,289)
Total governmental activities	$ 13,971,123	$ -0-	$ 4,233,502	$ (9,737,621)	$ -0-	$ (9,737,621)
Business-type activites						
Food service	595,715	-0-	845,858	-0-	250,143	250,143
Total primary government activities	$ 14,566,838	$ -0-	$ 5,079,360	$ (9,737,621)	$ 250,143	$ (9,487,478)
General revenues						
Local educational agencies				9,879,923	-0-	9,879,923
Rental income				631,710	-0-	631,710
All other revenue				49,373	3,508	52,881
Total general revenues				10,561,006	3,508	10,564,514
Change in net position				823,385	253,651	1,077,036
Net position, beginning of year				4,460,136	534,466	4,994,602
Net position, end of year				$ 5,283,521	$ 788,117	$ 6,071,638

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

NORTHWOOD ACADEMY CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023

	General Fund	Debt Service Fund	Total Govermental Funds
ASSETS			
Cash and cash equivalents	$ 7,276,813	$ -0-	$ 7,276,813
Federal subsidies receivable	10,818	-0-	10,818
State subsidies receivable	12,205	-0-	12,205
Due from other funds	4,613,644	-0-	4,613,644
Prepaid expenses and other assets	117,264	-0-	117,264
Total assets	$ 12,030,744	$ -0-	$ 12,030,744
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable and accrued expenses	$ 258,785	$ -0-	$ 258,785
Salaries and benefits payable	1,142,724	-0-	1,142,724
Deferred revenue	225,018	-0-	225,018
Due to other funds	-0-	3,909,443	3,909,443
Due to other governments	59,042	-0-	59,042
Total liabilities	1,685,569	3,909,443	5,595,012
Fund balance			
Nonspendable	117,264	-0-	117,264
Assigned:			
Future contingencies	3,586,923	-0-	3,586,923
Debt service	6,640,988	-0-	6,640,988
Unassigned	-0-	(3,909,443)	(3,909,443)
Total fund balance	10,345,175	(3,909,443)	6,435,732
Total liabilities and fund balance	$ 12,030,744	$ -0-	$ 12,030,744

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

NORTHWOOD ACADEMY CHARTER SCHOOL
RECONCILIATION OF THE BALANCE SHEET OF THE GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Total fund balance for governmental funds	$	6,435,732
Capital assets and related lease liabilities used in governmental activities are not financial resources and therefore, are not reported in the governmental funds. These assets and liabilities consist of:		
Computer equipment, furniture and equipment, land, buildings and improvements, and lease right-of-use assets, net of accumulated depreciation and amortization		15,127,546
Lease liabilities		(133,398)
Deferred outflows of resources are not financial resources and therefore, are not reported in governmental funds.		
Deferred outflows		1,055,629
Long-term liabilities and deferred inflows of resources are not due and payable in the current period and therefore, are not reported in governmental funds.		
Notes payable		(6,640,988)
Net OPEB liability		(366,000)
Net pension liability		(8,892,000)
Deferred inflows of resources		(1,303,000)
Total net position of governmental activities	$	5,283,521

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

NORTHWOOD ACADEMY CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	General Fund	Debt Service Fund	Total Governmental Funds
Revenues			
Local educational agencies	$ 9,879,923	$ -0-	$ 9,879,923
Federal sources	4,155,915	-0-	4,155,915
State sources	77,587	-0-	77,587
Other sources	49,373	-0-	49,373
Rental income	-0-	631,710	631,710
Total revenues	14,162,798	631,710	14,794,508
Expenditures			
Instruction			
Non-special instruction programs	5,774,477	-0-	5,774,477
Special instruction programs	2,429,684	-0-	2,429,684
Student support services	615,016	-0-	615,016
Administrative support services	2,076,512	-0-	2,076,512
Nursing services support	155,859	-0-	155,859
Business support services	287,134	-0-	287,134
Non-instructional services	413,694	-0-	413,694
Facility services	1,888,453	-0-	1,888,453
Student activities	170,834	-0-	170,834
Redemption of principal	43,025	-0-	43,025
Interest expense	6,207	-0-	6,207
Debt service	-0-	631,710	631,710
Lease right-of-use asset capital outlays	153,966	-0-	153,966
Capital outlays	471,666	-0-	471,666
Total expenditures	14,486,527	631,710	15,118,237
Excess (deficiency) of revenues over expenditures	(323,729)	-0-	(323,729)
Other financing sources			
Lease liabilities issued	153,966	-0-	153,966
Total other financing sources	153,966	-0-	153,966
Changes in fund balance	(169,763)	-0-	(169,763)
Fund balance, beginning of year	10,514,938	(3,909,443)	6,605,495
Fund balance, end of year	$ 10,345,175	$ (3,909,443)	6,435,732

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

NORTHWOOD ACADEMY CHARTER SCHOOL
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Changes in fund balance - total governmental funds		$	(169,763)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, assets, including lease assets, are capitalized, and the cost of those assets are allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which capital outlays differed from depreciation and amortization in the current period.			
Capital outlays	471,666		
Depreciation expense on capital assets	(611,573)		
Amortization expense on lease right-of-use assets	(46,556)		
			(186,463)
Governmental funds report lease liabilities as financing sources, while the repayment of the lease liabilities is reported as an expenditure. In the Statement of Net Position, however, the lease liabilities increase long-term liabilities and do not affect the Statement of Activities and payment of obligations reduce the liabilities. The net effect of these differences in the treatment of lease liabilities is as follows:			
Principal repayment on lease liabilities	43,025		
			43,025
Governmental funds report long-term debt obligations as financing sources, while the repayment of principal is reported as an expenditure. In the Statement of Net Position, however, the long-term debt obligations increase long-term liabilities and do not affect the Statement of Activities and payment of principal obligations reduce the liability. The net effect of these differences in the treatment of long-term debt is as follows:			
Principal repayment on loans payable	320,628		
			320,628
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.			
OPEB benefit			47,360
Pension benefit			768,598
Change in net position of governmental activities		$	823,385

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

NORTHWOOD ACADEMY CHARTER SCHOOL
STATEMENT OF NET POSITION - PROPRIETARY FUND
JUNE 30, 2023

	Enterprise Fund Food Service Fund
ASSETS	
Current assets	
Cash and cash equivalents	$ 1,483,662
Federal subsidies receivable	23,713
State subsidies receivable	804
Total current assets	1,508,179
Total assets	$ 1,508,179
LIABILITIES AND NET POSITION	
Liabilities	
Accounts payable and accrued expenses	$ 15,861
Due to general fund	704,201
Total liabilities	720,062
Net position	
Unrestricted	788,117
Total net position	788,117
Total liabilities and net position	$ 1,508,179

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

NORTHWOOD ACADEMY CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Enterprise Fund Food Service Fund
Operating revenues	
Miscelleneous revenue	$ 179
Total operating revenues	179
Operating expenses	
Salaries and benefits	26,867
Contracted services	515,278
Other operating expenses	53,570
Total operating expenses	595,715
Operating loss	(595,536)
Nonoperating revenues	
Federal sources	820,901
State sources	24,957
Interest revenue	3,329
Total nonoperating revenues	849,187
Change in net position	253,651
Net position, beginning of year	534,466
Net position, end of year	$ 788,117

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

NORTHWOOD ACADEMY CHARTER SCHOOL
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Enterprise Fund Food Service Fund
Cash flows from operating activities	
Cash received from (paid to)	
Food services	$ 179
Payments to suppliers	(519,137)
Payments to employees	(26,867)
Net cash used in operating activities	(545,825)
Cash flows from financing activities	
Cash flows from non-capital financing activities	
Federal	773,612
State	24,153
Internal Balances	163,388
Net cash provided by non-capital financing activities	961,153
Net cash provided by financing activities	961,153
Cash provided by investing activities	
Interest	3,329
Net increase in cash and cash equivalents	418,657
Cash and cash equivalents, beginning of year	1,065,005
Cash and cash equivalents, end of year	$ 1,483,662
Reconciliation of operating loss to net cash used in operating activities	
Operating activities	
Operating loss	$ (595,536)
Adjustments to reconcile operating loss to net cash used in operating activities	
Commodities	53,546
Changes in operating liabilities	
Accounts payable	(3,835)
Net cash used in operating activities	$ (545,825)

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

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 1 – Nature of Entity and Summary of Significant Accounting Policies

Nature of Entity

Northwood Academy Charter School (the "School") is organized as a nonprofit corporation in Pennsylvania to operate a charter school in accordance with Pennsylvania Act 22 of 1997. The School is located in Philadelphia, Pennsylvania and serves children in grades Kindergarten through 8. The School is currently operating under a charter school contract through June 30, 2025, which may be renewed for additional terms.

The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The accompanying financial statements present the activities of the School. The School is not a component unit of another reporting entity. The decision to include potential component units in the School's reporting entity is based on several criteria, including legal standing, dependency, and financial accountability. As described below, the School has identified one component unit.

Component Unit

Northwood Charter Development Corporation, LLC (the "Organization") is organized as a nonprofit corporation in Pennsylvania under the provisions of Section 501(c)(3) of the Internal Revenue Code ("IRC" or the "Code"). The Organization was organized for the purpose of acquiring, owning, constructing, and/or leasing buildings and facilities primarily for the benefit of the School. Although the School does not control the timing or amounts of receipts from the Organization, the majority of resources and income thereon that the Organization holds are restricted to the activities of the School. Because these restricted resources held by the Organization can only be used by or for the benefit of the School, and the School can appoint the Board members of the Organization, the Organization is considered blended component units in the School's financial statements and is also presented as a debt service fund.

Basis of Presentation

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

Government-Wide and Fund Financial Statements

The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report on all of the activities of the School as a whole. The Statement of Activities demonstrates the degree to which the direct expenses of a given segment are affected by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include federal contracts for specified instruction related services. State and local

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 1 – Summary of Significant Accounting Policies (continued)

Government-Wide and Fund Financial Statements (continued)

educational agency contract revenues and other items not included among program revenues are reported instead as general revenues. These statements include the financial activities of the primary government; any fiduciary funds are excluded.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Separate fund financial statements are prepared for the governmental fund and proprietary fund. The government-wide financial statements 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 paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source. Amounts paid to reduce long-term indebtedness are reported as a reduction of the related liability rather than as an expenditure.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Fund Financial Statements

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, as under accrual accounting. Operating grants, capital grants, contributions, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when the School receives cash.

Under current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spending resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during the period.

Because of their spending measurement focus, expenditure recognition for governmental fund types exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 1 – Summary of Significant Accounting Policies (continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Fund Financial Statements (continued)

Amounts expended to acquire capital assets are recorded as expenditures in the year the resources were expended rather than as fund assets. The proceeds of long-term debt, including bonds payable, are recorded as an other financing source rather than a fund liability. However, debt service expenditures, as well as expenditures related to compensated absences and claims for judgments, are recorded only when payment is due.

The School reports the following major governmental funds:

General Fund – The General Fund is the operating fund of the School and accounts for all revenues and expenditures of the School.

Debt Service Fund – The Debt Service Fund is used to account for and report financial resources for, and the payment of, principal and interest.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. The principal operations of the School's proprietary fund are operations primarily financed by user charges or fundraising. Revenues are recognized when earned and expenses are recognized when incurred. The principal operating revenues of the School's proprietary fund are contributions and fundraising income. Operating expenses for the proprietary fund include contributions, professional fees, fundraising, and other costs. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The School reports the following major proprietary fund:

Food Service Fund – Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods and services, and the activity (a) is financed with debt that is solely secured by pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges, or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

Net Position/Fund Balances

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

- Net investment in capital assets – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 1 – Summary of Significant Accounting Policies (continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Net Position/Fund Balances (continued)

- Restricted – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. The School presently has no restricted net position.

- Unrestricted – This category represents the net position of the School that is not restricted for any project or other purpose.

The governmental financial statements segregate portions of fund balance that are either not available or have been earmarked for specific purposes. Fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned.

- Nonspendable – This classification includes amounts that cannot be spent either because they are in a nonspendable form, such as inventories or prepaid expenses, or they are legally or contractually required to be maintained intact. At June 30, 2023, the School had $117,264 of nonspendable fund balances from prepaid expenditures, and building and rental deposits.

- Restricted – This classification includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The School presently has no restricted fund balance.

- Committed – This classification includes amounts that can be used only for the specific purposes determined by a resolution of the School's Board of Trustees. The School currently has no committed amounts within the fund balance.

- Assigned – This classification includes amounts that are intended to be used by the School for specific purposes, but do not meet the criteria to be classified as restricted or committed. It is the School's policy that the Board of Trustees is authorized to assign amounts to specific purposes. The School currently has amounts assigned for future contingencies in the amount of $3,586,923 and debt service requirements in the amount of $6,640,988.

- Unassigned – This classification includes all spendable amounts not contained in other classifications.

When both restricted or unrestricted fund balances are available, it is the policy of the School to use restricted resources first; followed by committed and then assigned resources as they are needed for the included program, but they reserve the right to selectively spend unassigned resources first to defer the use of these other classified funds.

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NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 1 – Summary of Significant Accounting Policies (continued)

Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with GAAP. An annual budget is adopted for the General Fund. The Budgetary Comparison Schedule should present both the original and the final appropriated budgets for the reporting period. The School only has a general fund budget; therefore, the original and final budget were filed and accepted by the Labor, Education, and Community Services Comptroller's Office. The budget is required supplementary information.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Although management believes the estimates that have been used are reasonable, actual results could vary from the estimates that were used.

Cash and Cash Equivalents

The School's cash and cash equivalents is considered to be cash on hand and demand deposits. For purposes of the Statement of Cash Flows – Proprietary Fund, the School considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Receivables

Receivables consist of subsidies from federal, state, and local authorities under various programs and grants. Receivables are stated at the amount management expects to collect for outstanding balances. At June 30, 2023, no allowance for doubtful accounts was deemed necessary.

Prepaid Expenses

Prepaid expenses at June 30, 2023 include payments to vendors for services applicable to future accounting periods such as insurance premiums.

Capital Assets

Capital assets, which include computer equipment, furniture and equipment, and building improvements, are reported in the government-wide financial statements. All capital assets are capitalized at cost and updated for additions and retirements during the year. The School maintains a threshold level of $2,500 or more for capitalizing assets. The School does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are charged to expense as incurred. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets; computer equipment (3 to 5 years); furniture and equipment (3 to 7 years); and buildings and improvements (5 to 45 years).

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 1 – Summary of Significant Accounting Policies (continued)

Lease Agreements

Under GASB Statement No. 87, leases are accounted for as financing-type leases. The lease assets and lease liabilities are recognized based on the present value of the fixed and in-substance fixed lease payments over the lease term at the commencement date. The lease assets also include any initial direct costs, lease payments made at or before the commencement date, and additional prepayments of lease amounts, and are reduced by lease incentives. The lease does not contain a specific renewal option and any renewal option will be addressed at the expiration of the lease and considered a new agreement. The lease also does not contain a termination option, where the rights to terminate are held by either the lessee, the lessor, or both parties. Generally, options to renew or terminate a lease are included in the lease term when it is reasonably certain that the School will exercise the option.

The School uses an implicit interest rate to determine the present value of the lease payments for the lease, which was determined using the estimated fair market value cost of the equipment compared to the total payments made under the lease.

There were no subleases during the year ended June 30, 2023 and no leases that have not yet commenced, which would create significant rights and obligations.

Deferred Outflows of Resources

Decreases in net assets that relate to future periods are recorded as deferred outflows of resources in a separate section of its government-wide Statement of Net Position. Deferred outflows of resources are generally reported in the School's Statement of Net Position for contributions made subsequent to the measurement date.

Deferred Inflows of Resources

Increases in net assets that apply to future periods are recorded as deferred inflows of resources in a separate section of its government-wide Statement of Net Position. Deferred inflows of resources are reported in the School's Statement of Net Position for actual pension plan and other postemployment benefits plan ("OPEB") investment earnings in excess of projected amounts included in determining pension and OPEB expense. Deferred inflows of resources are attributed to pension and OPEB expense over a total of 5 years, including the current year.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions and pension expense or benefit, information about the fiduciary net position of the Public School Employees Retirement System ("PSERS"), and additions to/deductions from PSERS's fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 1 – Summary of Significant Accounting Policies (continued)

Other Postemployment Benefits

For purposes of measuring the net OPEB liability, deferred outflows of resources, and deferred inflows of resources related to OPEB and OPEB expense or benefit, information about the fiduciary net position of PSERS, and additions to/deductions from PSERS's fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Income Tax Status

The School and the Organization are both exempt from federal income taxes under Section 501(c)(3) of the IRC. Accordingly, no provision for income taxes has been made in the accompanying financial statements. For the year ended June 30, 2023, neither the School nor the Organization had no unrelated business income. The School and the Organization have appropriate support for any tax positions taken, and as such, do not have any uncertain tax positions that are material to the financial statements. The School's and the Organization's Federal Exempt Organization Income Tax Returns (Form 990) for 2022, 2021, and 2020, are subject to examination by the Internal Revenue Service ("IRS"), generally for up to three years after filed.

Operating and Nonoperating Revenues of Proprietary Funds

Proprietary fund operating revenues, such as charges for services and grants and contributions, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies, reimbursements, and investment earnings, result from nonexchange transactions or ancillary activities.

Accounting Pronouncements Not Yet Adopted

Accounting Changes and Error Corrections

In June 2022, the GASB issued Statement No. 100, "Accounting Changes and Error Corrections." This Statement serves as an amendment of GASB Statement No. 62 and its primary objective is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The standard clarifies the definitions of accounting changes and error corrections and prescribes the accounting and financial reporting for such adjustments. The requirements of the standard are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023 with earlier adoption permitted. The School will evaluate the effect of future accounting changes, which would include adoption of new pronouncements, and error corrections upon adoption of this Statement.

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NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 1 – Summary of Significant Accounting Policies (continued)

Accounting Pronouncements Not Yet Adopted (continued)

Compensated Absences

In June 2022, the GASB issued Statement No. 101, "Compensated Absences." Under the new standard, the recognition and measurement for compensated absences better addresses new types of leave and unifies the accounting under one conceptual framework as it replaces the previous GASB Statement No. 16. The Statement provides guidance on how governmental entities should recognize, measure, and disclose liabilities and obligations related to compensated absences, such as vacation leave, sick leave, and other similar benefits. This Statement is effective for fiscal years beginning after December 15, 2023 with earlier adoption permitted. The School is currently evaluating the effect of this standard on the financial statements.

Recently Adopted Accounting Pronouncement

Subscription-Based Information Technology Arrangements

In May 2020, the GASB issued Statement No. 96, "Subscription-Based Information Technology Arrangements." This Statement provides guidance on the accounting and financial reporting for subscription based information technology arrangements ("SBITA") for government end users ("governments"). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosure regarding a SBITA. The standard was effective for fiscal years beginning after June 15, 2022.

The School adopted the provisions of GASB Statement No. 96 on the required effective date of July 1, 2022, however, adoption of the standard did not have a material effect on the financial statements as the School does not currently have any material long-term SBITAs.

Note 2 – Deposit Risk

Custodial credit risk is the risk that in the event of a failure of the counterparty, the School will not be able to recover the value of its deposits or collateral securities that are in possession of an outside party. The School does not have a policy for custodial credit risk. At June 30, 2023, the School's bank balances were not exposed to custodial credit risk as shown in the following table:

Reconciliation to the Financial Statements

	Governmental Activities	Business-Type Activities
Collateralized pursuant to PA Act 72	$ 7,032,159	$ 1,550,430
Plus: insured amounts	299,517	-0-
Less: outstanding checks	(54,863)	(66,768)
Total cash per financial statements	$ 7,276,813	$ 1,483,662

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 2 – Deposit Risk (continued)

Periodically, the School may maintain deposits in excess of the Federal Deposit Insurance Corporation's ("FDIC") limit of $250,000 per depositor, with financial institutions. Under Pennsylvania Act 72 (the "Act"), financial institutions pledge collateral on a pooled basis to secure public deposits in excess of FDIC insurance limits. The School's accounts are covered by the Act. Restricted cash equivalent amounts are invested in government obligation money market funds and are not insured nor guaranteed by the FDIC. The School has not experienced any losses in these accounts.

Note 3 – Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

Governmental activities

Capital Assets

	Beginning	Additions	Ending
Computers and equipment	$ 964,065	$ 26,541	$ 990,606
Furniture and equipment	67,961	-0-	67,961
Land	186,023	-0-	186,023
Buildings and improvements	20,777,021	445,125	21,222,146
	21,995,070	471,666	22,466,736
Accumulated depreciation	(6,858,489)	(611,573)	(7,470,062)
Total capital assets	$ 15,136,581	$ (139,907)	$ 14,996,674

Lease Right-of-Use Assets

	Beginning	Additions	Ending
Equipment	$ 123,438	$ 30,528	$ 153,966
Accumulated amortization	(78,177)	55,083	(23,094)
Total lease right-of-use asset	$ 45,261	$ 85,611	$ 130,872
Total Governmental Activities	$ 15,181,842	$ (54,296)	$ 15,127,546

Depreciation expense for the year ended June 30, 2023 was $611,573. Amortization expense related to the lease right-of-use assets for the year ended June 30, 2023 was $46,556 and does not include the write-off of the remaining net book value of $21,799.

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 4 – Local Educational Agency Revenue

Charter schools are funded by the local public school district in which each student resides. The rate per student is determined annually and is based on the budgeted total expenditure per average daily membership of the prior school year for each school district. The majority of the students for the School reside in Philadelphia, Pennsylvania. For the year ended June 30, 2023, the rate for the School District of Philadelphia was $9,442 per year for non-special education students and $31,651 for special education students. The annual rate is paid monthly by the School District of Philadelphia and is prorated if a student enters or leaves during the year. For the year ended June 30, 2023, total revenue from local educational agencies was $9,879,923 including $6,048,273 for non-special education students, $3,813,187 for special education students, and $18,463 for students outside of the School District of Philadelphia.

Note 5 – 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 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 related 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 6 – Related Party Transactions

Due to/from Other Funds

The School, from the general fund, made advances to the Organization, to the debt service fund. The advances, which are noninterest bearing and do not have stated repayment terms, amounted to $3,909,443 at June 30, 2023.

Facility Leasing Agreement

Effective July 1, 2011, the School entered into a lease agreement for the school building and facilities for a term of 29 years and six months. Base rent under the agreement is equal to the monthly debt service requirement of the Organization (see Note 8 to the financial statements for debt details). Upon refinance of the debt at maturity (estimated to be during the year ending June 30, 2026), the base rent amount will reflect the adjusted debt service requirement. Rent payments under the agreement for the year ended June 30, 2023 were $631,710 and are included in facility services on the Statement of Activities.

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 7 – Leases

Effective October 2022, the School entered into a non-cancelable office equipment lease agreement that replaces the prior agreement that expired during the year ended June 30, 2023. Under this agreement, the School is obligated to make 60 monthly payments of $2,929. The related equipment assets are pledged as collateral with the lease agreement.

The initial present value of the lease liabilities, upon inception of the lease agreement, was $153,966. During the year ended June 30, 2023, reduction in the lease liabilities was $20,568 and imputed interest, under the current lease, presented as interest expense on the accompanying Statement of Activities was $5,791. The balance of lease liabilities at June 30, 2023 was $133,398. At June 30, 2023, the weighted-average remaining lease term was 51 months and the weighted-average discount rate used was 5.329%.

The following is a schedule of future minimum lease payments under the operating leases at June 30, 2023:

Years ending June 30:	Principal	Interest	Total
2024 (current)	$ 28,732	$ 6,414	$ 35,146
2025	30,301	4,845	35,146
2026	31,956	3,190	35,146
2027	33,701	1,445	35,146
2028	8,708	77	8,785
Total	$ 133,398	$ 15,971	$ 149,369

The School's lease asset is composed of the initial present value of the lease liabilities ($153,966). Lease assets are amortized on the straight-line method over the term of the lease. Amortization expense for the lease assets, under the current agreement, during the year ended June 30, 2023 was $23,094. Accumulated amortization at June 30, 2023 was $23,094.

Generally, the lease agreement does not contain any significant residual value guaranteed or material restrictive covenants.

Note 8 – Notes Payable

In October 2019, the Organization entered into an agreement with Univest Bank and Trust for a mortgage in the amount of $6,920,000 requiring monthly $44,016 payments of principal and interest at 4.5%. The note matures on October 5, 2025. The note payable was to refinance the previous outstanding mortgage on the Organization's building. The loan is secured by all assets of the Organization and the School. At June 30, 2023, the remaining principal balance was $6,072,581.

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NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 8 – Notes Payable (continued)

In October 2019, the Organization entered into an agreement with Univest Bank and Trust for a second mortgage in the amount of $830,000 requiring monthly $8,627 payments of principal and interest at 4.5%. The note also matures on October 5, 2025. The note payable was to refinance the previous outstanding mortgage on the Organization's building. The loan is secured by all assets of the Organization and the School. At June 30, 2023, the remaining principal balance was $568,407.

The loans require the School to comply with financial and nonfinancial covenants, which include a minimum debt service coverage ratio that is measured annually. For the year ended June 30, 2023, the School met this financial covenant.

Future minimum payments on the long-term debt at June 30, 2023 are as follows:

Years ending June 30,	Principal	Interest	Total
2024	$ 334,850	$ 296,860	$ 631,710
2025	351,263	280,447	631,710
2026	5,954,875	89,942	6,044,817
	$ 6,640,988	$ 667,249	$ 7,308,237

Note 9 – Retirement Plans

General information about the Public School Employees' Retirement System

Plan description

The School contributes to the Public School Employees' Retirement System (the "System" or "PSERS"), a governmental cost-sharing multi-employer defined benefit pension 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

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least one year of credited service; (b) age 60 with 30 or more years of credited service; or (c) 35 or more years of service regardless of age. Act 120 of 2010 (Act 120) preserves the benefits of existing members and introduced benefit reductions for individuals who become 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.

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Note 9 – Retirement Plans (continued)

General information about the Public School Employees' Retirement System (continued)

Benefits provided (continued)

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 three 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 2.5%, 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 10 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 2.5%, 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, 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 (ten years for 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.

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 9 – Retirement Plans (continued)

General information about the Public School Employees' Retirement (continued)

Contributions

Member Contributions

The contribution rates based on qualified member compensation for virtually all members are presented below:

Member Contribution Rates				
Membership Class	**Continuous Employment Since**	**Defined Benefit (DB) Contribution Rate**	**DC Contribution Rate**	**Total Contribution Rate**
T-C	Prior to July 22, 1983	5.25%	N/A	5.25% 6.25%
T-C	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%
T-D	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%

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

Employer Contributions

The School's contractually required contribution rate for fiscal year ended June 30, 2023 was 34.31% of covered payroll, actuarially determined as an amount that, when combined with 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. In addition, there is a defined contribution rate of 0.20% of covered payroll that is an estimated rate. PSERS recommends that employees use the actual defined contributions made to the PSERS defined contribution plan. This may impact contributions made to the pension plan. Contributions to the pension plan from the School were $724,786 for the year ended June 30, 2023.

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 10 – Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The components of the total net pension liability of the participating employers at the June 30, 2022 measurement date were as follows:

Total pension liability	$ 114,986,964,000
Plan fiduciary net position	(70,528,242,000)
Employer net pension liability	$ 44,458,722,000
Plan fiduciary net position as a percentage of the total pension liability	61.34%

At June 30, 2023, the School reported a liability of $8,892,000 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 the June 30, 2021 measurement date to June 30, 2022. The School's proportionate share of the net pension liability was calculated utilizing the employer's one-year reported contributions as it relates to the total one-year reported contributions. At June 30, 2023, the School's proportion was 0.0200%, which was an increase of 0.000013 from its proportion measured as of June 30, 2022 of 0.0213%.

For the year ended June 30, 2023, the School recognized a pension benefit of $43,812. At June 30, 2023, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 4,000	$ 77,000
Changes in assumptions	266,000	-0-
Net difference between projected and actual investment earnings	-0-	151,000
Changes in proportion	-0-	869,000
Contributions subsequent to the measurement date	724,786	-0-
Total	$ 994,786	$ 1,097,000

$724,786 reported as deferred outflows of resources related to pensions resulting from School contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years ending June 30,	
2024	$ (418,000)
2025	(238,000)
2026	(382,000)
2027	211,000
	$ (827,000)

Note 10 – Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Actuarial Assumptions

The total pension liability at June 30, 2022 was determined by rolling forward the System's total pension liability at the June 30, 2021 measurement date to June 30, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

- Valuation Date – June 30, 2021
- Actuarial cost method - Entry Age Normal - level % of pay.
- Investment return - 7.00%, includes inflation at 2.75%.
- 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.
- 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 as of June 30, 2022.
- Demographic and economic assumptions approved by the Board for use effective with the June 30, 2021 actuarial valuation:
    - Salary growth rate - decreased from 5.00% to 4.50%.
    - Real wage growth and merit or seniority increases (components for salary growth) - decreased from 2.75% and 2.25% to 2.50% and 2.00%, respectively.
    - Mortality rates - Previously based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale. Effective with the June 30, 2021 actuarial valuation, mortality rates are 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 actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study that was performed for the five year period ending June 30, 2020.

Investments

The long-term expected rate of return on pension plan investments was determined using a 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.

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 10 – Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
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	(11.0%)	0.5%
	100.0%	

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

The following presents the School's net pension liability, calculated using the discount rate of 7.00%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.00%) or 1-percentage point higher (8.00%) than the current rate:

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Net pension liability	$11,501,000	$8,892,000	$6,692,000

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 10 – Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Pension Plan Fiduciary Net Position

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

PSERS Defined Contribution Plan

On June 12, 2017, the Commonwealth of Pennsylvania enacted Act 5 of 2017, which established a hybrid defined benefit/defined contribution retirement benefit applicable to all school employees that become new members of PSERS beginning on July 1, 2019. In addition to the below mentioned alternative 403(b) plan option, this PSERS option allows for three additional plan design options. The School's employer contribution rate for fiscal year ended June 30, 2023 was 0.20% of covered payroll. Employee and employer contributions for the year ended June 30, 2023 were nominal.

403(b) Plan

The School maintains a savings incentive 403(b) plan, known as the PSERS Alternative Plan, which is available to all eligible employees. For employees who elect to participate, voluntary salary deferrals can be made up to the maximum permitted by law. The School makes a contribution for certain employees enrolled into the plan at a rate of 5% of the employees' eligible salaries. The School's expense to the Plan for the year ended June 30, 2023 was $183,996.

Note 11 – Other Postemployment Benefits Plan

General Information about the Health Insurance Premium Assistance Program

Health Insurance Premium Assistance Program

PSERS provides 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 the June 30, 2022 measurement date, there were no assumed future benefit increased to participating eligible retirees.

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Note 11 – Other Postemployment Benefits Plan (continued)

General Information about the Health Insurance Premium Assistance Program (continued)

Premium Assistance Eligibility Criteria

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

- Have 24 ½ or more years of service, or
- Are a disability retiree, or
- Have 15 or more years of service and retired after reaching superannuation age

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

- Attain Medicare eligibility with 24 ½ 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

Pension Plan Description

PSERS is a governmental cost-sharing multiple-employer defined benefit pension plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania. The members eligible to participate in PSERS 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 premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Options Program.

Employer Contributions

The School's contractually required contribution rate for the fiscal year ended June 30, 2023 was 0.75% of covered payroll, actuarially determined as an amount that, when combined with 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. Contributions to the OPEB plan from the School were $15,843 for the year ended June 30, 2023.

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 12 – OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The components of the total net OPEB liability of the participating employers at the June 30, 2022 measurement date, were as follows:

Total OPEB liability	$ 1,976,247,000
Plan fiduciary net position	(135,476,000)
Employer net OPEB liability	$ 1,840,771,000
Plan fiduciary net position as a percentage of the total OPEB liability	6.86%

At June 30, 2023, the School reported a liability of $366,000 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 the June 30, 2021 measurement date to June 30, 2022. The School's proportionate share of the net OPEB 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 0.0199%, which was an decrease of 0.000013 from its proportion measured at June 30, 2022 of 0.0212%.

For the year ended June 30, 2023, the School recognized an OPEB benefit of $31,517. 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 Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 3,000	$ 2,000
Changes in assumptions	41,000	87,000
Net differences between projected and actual investment earnings	1,000	-0-
Changes in proportion	-0-	117,000
Contributions subsequent to the measurement date	15,843	-0-
Total	$ 60,843	$ 206,000

$15,843 reported as deferred outflows of resources related to OPEB resulting from School contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2023.

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 12 – OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ending June 30,	
2024	$ (55,000)
2025	(37,000)
2026	(27,000)
2027	(22,000)
2028	(20,000)
	$ (161,000)

Actuarial Assumptions

The total OPEB liability as of June 30, 2022 was determined by rolling forward the System's total OPEB liability as of the June 30, 2021 measurement date to June 30, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – Entry Age Normal – level % 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 actuarial assumptions used in the June 30, 2022 measurement date valuation were based on the results of an actuarial experience study that was performed for the five year period ending June 30, 2020.

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation at 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.

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 12 – OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (continued)

- Participation rate: The actual data for retirees benefitting under the Plan as of June 30, 2021 was used in lieu of the 63% utilization assumption for eligible retirees.
- Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

Investments

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. 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 are summarized in the following table:

OPEB Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	100%	0.5%
	100%	

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.

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NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 12 – OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (continued)

Sensitivity of the School's proportionate share of the 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 maximum amount allowed of $1,200 per year. The actual number of retirees receiving less than the $1,200 per year cap is a small percentage of the total population and has a minimal impact on Healthcare Cost Trends as depicted below.

The following presents the School's net OPEB liability for June 30, 2022, calculated using current Healthcare cost trends as well as what the School's net OPEB liability would be if Healthcare cost trends were 1-percentage point lower or 1-percentage point higher than the current rate.

	1% Decrease	Current Trend Rate	1% Increase
Net OPEB liability	$366,000	$366,000	$366,000

Sensitivity of the School's proportionate share of the net OPEB liability to changes in the discount rate

The following presents the School's 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 1-percentage point lower (3.09%) or 1-percentage point higher (5.09%) than the current discount rate:

	1% Decrease 3.09%	Current Discount Rate 4.09%	1% Increase 5.09%
Net OPEB liability	$414,000	$366,000	$326,000

OPEB Plan Fiduciary Net Position

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

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 13 – 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 from the previous year in any of the School's policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past three years.

The School is, from time to time, involved in claims and lawsuits incidental to its operations. At this time, in the opinion of the administration and legal counsel, the ultimate resolution of these matters will not have an adverse effect on the financial position of the School.

Note 14 – Contingencies

Grants received are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the School expects such amounts, if any, to be immaterial.

Note 15 – Subsequent Events

The School has evaluated subsequent events through December 12, 2023, the date these financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

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NORTHWOOD ACADEMY CHARTER SCHOOL
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Budget			Variance with
Revenues	Original	Final	Actual	Final Budget
Local educational agencies	$ 10,132,143	$ 10,132,143	$ 9,879,923	$ (252,220)
Federal funds	5,098,716	5,013,716	4,155,915	(857,801)
State funds	11,330	11,330	77,587	66,257
Other sources	36,000	36,000	49,373	13,373
Total revenues	15,278,189	15,193,189	14,162,798	(1,030,391)
Expenditures				
Instruction				
Non-special instruction programs	6,301,906	6,216,906	5,774,477	(442,429)
Special instruction programs	2,348,516	2,348,516	2,429,684	81,168
Student support services	473,888	473,888	615,016	141,128
Administrative support services	2,177,767	2,169,931	2,076,512	(93,419)
Nursing services support	255,325	255,325	155,859	(99,466)
Business support services	-0-	-0-	287,134	287,134
Non-instructional services	350,540	350,540	413,694	63,154
Facility services	1,900,308	1,875,948	1,888,453	12,505
Student activities	340,116	340,116	170,834	(169,282)
Redemption of principal	-0-	-0-	43,025	43,025
Interest expense	-0-	-0-	6,207	6,207
Lease right-of-use asset capital outlays	-0-	-0-	153,966	153,966
Capital outlays	-0-	-0-	471,666	471,666
Total expenditures	14,148,366	14,031,170	14,486,527	455,357
Excess (deficiency) of revenues over expenditures	1,129,823	1,162,019	(323,729)	(1,485,748)
Other financing sources				
Lease liabilities issued	-0-	-0-	153,966	153,966
Total other financing sources	-0-	-0-	153,966	153,966
Changes in fund balance	$ 1,129,823	$ 1,162,019	$ (169,763)	$ (1,331,782)

See independent auditor's report.

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NORTHWOOD ACADEMY CHARTER SCHOOL
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AS OF JUNE 30, 2023
FOR THE LAST NINE FISCAL YEARS

	Meausrement 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
Proportion of the net pension liability	0.0200%	0.0213%	0.0223%	0.0238%	0.0259%	0.0300%	0.0347%	0.0352%	0.0361%
Proportionate share of the net pension liability	$ 8,892,000	$ 8,745,000	$ 10,980,000	$ 11,134,000	$ 12,433,000	$ 14,817,000	$ 17,196,000	$ 15,247,000	$ 14,288,000
Covered-employee payroll	$ 2,923,962	$ 3,001,958	$ 3,161,085	$ 3,276,974	$ 3,494,049	$ 3,992,070	$ 4,497,011	$ 4,534,707	$ 4,600,758
Proportionate share of the net pension liability as a percentage of covered-employee payroll	304%	291%	347%	340%	356%	371%	382%	336%	311%
Plan's fiduciary net position	$ 70,528,242,000	$ 71,967,352,000	$ 58,556,786,000	$ 58,733,884,000	$ 56,363,714,000	$ 53,155,336,000	$ 49,832,060,000	$ 51,585,521,000	$ 52,980,115,000
Plan fiduciary net positon 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%

See independent auditor's report and notes to required supplementary information.

NORTHWOOD ACADEMY CHARTER SCHOOL
SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS
AS OF JUNE 30, 2023
FOR THE LAST NINE FISCAL YEARS

	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
Contractually determined contribution	$ 996,673	$ 1,010,810	$ 1,041,220	$ 1,066,000	$ 1,099,000	$ 1,147,000	$ 1,228,485	$ 1,157,944	$ 1,070,623
Contributions in relation to the contractually determined contribution	996,673	1,010,810	1,041,220	1,066,000	1,099,000	1,147,000	1,104,000	909,000	719,000
Contribution (excess) deficiency	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ 124,485	$ 248,944	$ 351,623
Covered-employee payroll	$ 2,923,962	$ 3,001,958	$ 3,161,085	$ 3,276,974	$ 3,494,049	$ 3,992,070	$ 4,497,011	$ 4,534,707	$ 4,600,758
Contributions as a percentage of covered-employee payroll	34.09%	33.67%	32.94%	32.53%	31.45%	28.73%	24.55%	20.05%	15.63%

See independent auditor's report and notes to required supplementary information.

NORTHWOOD ACADEMY CHARTER SCHOOL
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
AS OF JUNE 30, 2023
FOR THE LAST SEVEN FISCAL YEARS

	Measurement Date						
	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Proportion of the net OPEB liability	0.0199%	0.0212%	0.0225%	0.0238%	0.0259%	0.0300%	0.0347%
Proportionate share of the net OPEB liability	$ 366,000	$ 502,000	$ 486,000	$ 506,000	$ 540,000	$ 611,000	$ 345,000
Covered-employee payroll	$ 2,923,962	$ 3,001,958	$ 3,161,085	$ 3,276,974	$ 3,494,049	$ 3,992,070	$ 4,497,011
Proportionate share of the net OPEB liability as a percentage of covered-employee payroll	12.52%	16.72%	15.37%	15.44%	15.45%	15.31%	7.67%
Plan's fiduciary net position	$ 135,476,000	$ 132,515,000	$ 130,417,000	$ 125,185,000	$ 122,734,000	$ 123,743,000	$ 124,563,000
Plan fiduciary net positon as a percentage of the total OPEB liability	6.86%	5.30%	5.69%	5.56%	5.56%	5.73%	5.47%

See independent auditor's report and notes to required supplementary information.

NORTHWOOD ACADEMY CHARTER SCHOOL
SCHEDULE OF EMPLOYER OPEB CONTRIBUTIONS
AS OF JUNE 30, 2023
FOR THE LAST SEVEN FISCAL YEARS

	Measurement Date						
	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Contractually determined contribution	$ 29,315	$ 28,402	$ 31,225	$ 33,197	$ 34,863	$ 37,708	$ 44,934
Contributions in relation to the contractually determined contribution	23,000	25,000	26,000	27,000	29,000	33,000	39,000
Contribution (excess) deficiency	$ 6,315	$ 3,402	$ 5,225	$ 6,197	$ 5,863	$ 4,708	$ 5,934
Covered-employee payroll	$ 2,923,962	$ 3,001,958	$ 3,161,085	$ 3,276,974	$ 3,494,049	$ 3,992,070	$ 4,497,011
Contributions as a percentage of covered-employee payroll	0.79%	0.83%	0.82%	0.82%	0.83%	0.83%	0.87%

See independent auditor's report and notes to required supplementary information.

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PENSION
FOR THE YEARS ENDED JUNE 30, 2015 THROUGH JUNE 30, 2023

Changes in Benefit Terms

With the passage of Act 5 on June 12, 2017, class T-E & T-F members are now permitted to elect a lump sum payment of member contributions upon retirement.

Changes in Assumptions Used in Measurement of the Total Pension Liability beginning June 30, 2022

None

Changes in Assumptions Used in Measurement of the Total Pension Liability beginning June 30, 2021

The Discount Rate decreased from 7.25% to 7.00%. The inflation assumption was decreased from 2.75% to 2.50%. Payroll growth assumption decreased from 3.50% to 3.25%.

Salary growth changed from an effective average of 5.00%, which was comprised of inflation of 2.75%, real wage growth and for merit or seniority increases of 2.25%, to an effective average of 4.50%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.

Mortality rates were modified from the RP-2014 Mortality Tables for Males and Females to a blended table based on 50% PubT-2010 Employee (Total Teacher dataset) and 50% PubG-2010 (Total General Employees data), adjusted to reflect PSERS' experience and projected using a modified version MP-2020.

For disabled annuitants, the rates were modified from the RP-2014 Mortality Tables for Males and Females to Pub-2010 Disability Mortality Non-Safety Headcount Weighted table, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020.

Changes in Assumptions Used in Measurement of the Total Pension Liability beginning June 30, 2020, 2019, 2018, and 2017

None

Changes in Assumptions Used in Measurement of the Total Pension Liability beginning June 30, 2016

The investment rate of return was adjusted from 7.50% to 7.25%. The inflation assumption was decreased from 3.00% to 2.75%.

Salary growth changed from an effective average of 5.50%, which was comprised of inflation of 3.00%, real wage growth and for merit or seniority increases of 2.50%, to an effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PENSION
FOR THE YEARS ENDED JUNE 30, 2015 THROUGH JUNE 30, 2023
(CONTINUED)

Changes in Assumptions Used in Measurement of the Total Pension Liability beginning June 30, 2016 (continued)

Mortality rates were modified from the RP-2000 Combined Healthy Annuitant Tables (male and female) with age set back 3 years for both males and females to the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale. For disabled annuitants the RP-2000 Combined Disabled Tables (male and female) with age set back 7 years for males and 3 years for females to the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

Method and Assumptions used in calculations of actuarially determined contributions

The actuarially determined contributions are calculated as of the June 30 preceding the fiscal year in which contributions are made. That is, the contribution calculated as of the June 30, 2021 actuarial valuation will be made during the fiscal year ended June 30, 2023. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule:

- Investment return – 7.00%, includes inflation of 2.50% and the real rate of return of 4.50%
- Salary growth – Effective average of 4.50%, which reflects an allowance for inflation of 2.50%, real wage growth and merit or seniority of 2.00%
- Benefit payments – no postretirement benefit increases assumed in the future
- Mortality Tables for Males and Females to a blended table based on 50% PubT-2010 Employee (Total Teacher dataset) and 50% PubG-2010 (Total General Employees data), adjusted to reflect PSERS' experience and projected using a modified version MP-2020.

10-year Reporting Requirements

The preceding required supplementary schedules, as related to pensions, are intended to show information for 10 years. Additional years will be displayed as they become available.

The Accounting Valuation

The GASB Statement No. 67 accounting valuation can be found on PSERS' website at www.psers.pa.gov.

Recalculations

Certain items within the Required Supplementary Information – Pension were recalculated to conform with actuarially valued figures and with the June 30, 2023 presentation. Changes were not material and did not affect the June 30, 2023 financial statements.

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - OPEB
FOR THE YEARS ENDED JUNE 30, 2017 THROUGH JUNE 30, 2023

Changes in Benefit Terms

None

Changes in Assumptions Used in Measurement of the Total OPEB Liability beginning June 30, 2022

The Discount Rate increased from 2.18% to 4.09%.

Changes in Assumptions Used in Measurement of the Total OPEB Liability beginning June 30, 2021

The Discount Rate decreased from 2.66% to 2.18%. The inflation assumption was decreased from 2.75% to 2.50%. Payroll growth assumption decrease from 3.50% to 3.25%.

Salary growth changed from an effective average of 5.00%, which was comprised of inflation of 2.75%, real wage growth and for merit or seniority increases of 2.25%, to an effective average of 4.50%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.

Mortality rates were modified from the RP-2014 Mortality Tables for Males and Females to a blended table based on 50% PubT-2010 Employee (Total Teacher dataset) and 50% PubG-2010 (Total General Employees data), adjusted to reflect PSERS' experience and projected using a modified version MP-2020.

For disabled annuitants, the rates were modified from the RP-2014 Mortality Tables for Males and Females to Pub-2010 Disability Mortality Non-Safety Headcount Weighted table, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020.

Changes in Assumptions Used in Measurement of the Total OPEB Liability beginning June 30, 2020

The Discount Rate decreased from 2.79% to 2.66%

Changes in Assumptions Used in Measurement of the Total OPEB Liability beginning June 30, 2019

The Discount Rate decreased from 2.98% to 2.79%

Changes in Assumptions Used in Measurement of the Total OPEB Liability beginning June 30, 2018

The Discount Rate decreased from 3.13% to 2.98%.

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - OPEB
FOR THE YEARS ENDED JUNE 30, 2017 THROUGH JUNE 30, 2023
(CONTINUED)

Changes in Assumptions Used in Measurement of the Total OPEB Liability beginning June 30, 2017

The Discount Rate increased from 2.71% to 3.13%.

Changes in Assumptions Used in Measurement of the Total OPEB Liability beginning June 30, 2016

Salary growth changed from an effective average of 5.50%, which was comprised of inflation of 3.00%, real wage growth and for merit or seniority increases of 2.50%, to an effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.

Mortality rates were modified from the RP-2000 Combined Healthy Annuitant Tables (male and female) with age set back 3 years for both males and females to the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale. For disabled annuitants the RP-2000 Combined Disabled Tables (male and female) with age set back 7 years for males and 3 years for females to the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

Method and Assumptions used in calculations of actuarially determined contributions

The actuarially determined contributions are calculated as of the June 30 preceding the fiscal year in which contributions are made. That is, the contribution calculated as of the June 30, 2021 actuarial valuation will be made during the fiscal year ended June 30, 2023. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule:

- Investment return – 4.09% - 20 year S&P Municipal Bond Rate.
- Salary growth – Effective average of 4.50%, which reflects an allowance for inflation of 2.50%, real wage growth and merit or seniority of 2.00%
- Benefit payments – no postretirement benefit increases assumed in the future
- Mortality Tables for Males and Females to a blended table based on 50% PubT-2010 Employee (Total Teacher dataset) and 50% PubG-2010 (Total General Employees data), adjusted to reflect PSERS' experience and projected using a modified version MP-2020.
- Assumed Healthcare cost trends were applied to retirees with less than $1,200 in premium assistance per year.

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - OPEB
FOR THE YEARS ENDED JUNE 30, 2017 THROUGH JUNE 30, 2023
(CONTINUED)

10-year Reporting Requirements

The preceding required supplementary schedules, as related to OPEB, are intended to show information for 10 years. Additional years will be displayed as they become available.

The Accounting Valuation

The GASB Statement No. 74 accounting valuation can be found on PSERS' website at www.psers.pa.gov.

Recalculations

Certain items within the Required Supplementary Information – OPEB were recalculated to conform with actuarially valued figures and with the June 30, 2023 presentation. Changes were not material and did not affect the June 30, 2023 financial statements.

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NORTHWOOD ACADEMY CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor Pass-Through Grantor Program Title	Federal Assistance Listing Number	Pass-through Entity Identification Number	Grant Period	Total Received for the Year	Accrued (Deferred) Revenue at July 1, 2022	Revenue Recognized	Expenditures	Accrued (Deferred) Revenue at June 30, 2023
U.S. Department of Education								
Pass-through programs from:								
Pennsylvania Department of Education								
Title I - Improving Basic Programs	84.010	013-221056	9/6/2022-9/30/2023	$ 806,450	$ -0-	$ 806,450	$ 806,450	$ -0-
Title II - Supporting Effective Instruction State Grants	84.367	020-231056	9/6/2022-9/30/2023	44,519	-0-	37,220	37,220	(7,299)
Title IV - Student Support and Academic Enrichment	84.424	144-221056	7/31/2021-9/30/2022	36	36	-0-	-0-	-0-
Title IV - Student Support and Academic Enrichment	84.424	144-231034	9/6/2022-9/30/2023	56,407	-0-	64,148	64,148	7,741
COVID-19 Relief Funding - Education Stabilization Fund								
CARES Act - Elementary and Secondary School Emergency Relief Fund Local	84.425D	200-211056	3/13/2020 - 9/30/2023	2,766,932	1,186,651	1,580,281	1,580,281	-0-
American Rescue Plan Elementary and Secondary School Emergency Relief Fund	84.425U	223-211056	3/13/2020 - 9/30/2024	1,346,340	(336,585)	1,492,121	1,492,121	(190,804)
American Rescue Plan Elementary and Secondary School Emergency Relief Fund 7%	84.425U	225-211056	3/13/2020 - 9/30/2024	34,880	(26,160)	34,125	34,125	(26,915)
Total COVID-19 Relief Funding				4,148,152	823,906	3,106,527	3,106,527	(217,719)
School District of Philadelphia								
IDEA Part B - Special Education Grants to States	84.027	N/A	7/01/2021 - 6/30/2022	165,345	165,345	-0-	-0-	-0-
IDEA Part B - Special Education Grants to States	84.027	N/A	7/01/2022 - 6/30/2023	141,570	-0-	141,570	141,570	-0-
Total U.S. Department of Education				5,362,479	989,287	4,155,915	4,155,915	(217,277)
U.S. Department of Agriculture								
Child Nutrition Cluster								
Pass-through programs from:								
Pennsylvania Department of Agriculture								
National School Lunch Program - Commodities	10.555	362	7/01/2022 - 6/30/2023	53,546	-0-	53,546	53,546	-0-
Pass-through programs from:								
Pennsylvania Department of Education								
School Breakfast Program	10.553	365	7/01/2022 - 6/30/2023	281,599	10,828	280,153	280,153	9,382
National School Lunch Program	10.555	510	7/01/2022 - 6/30/2023	461,530	18,168	457,693	457,693	14,331
National School Lunch Program - Supply Chain Assistance	10.555	356	7/01/2022 - 6/30/2023	28,881	-0-	28,881	28,881	-0-
Total Child Nutrition Cluster				825,556	28,996	820,273	820,273	23,713
State Pandemic Electronic Benefit Transfer Administrative Cost Grants	10.649	358	7/1/2021 - 6/30/2022	628	-0-	628	628	-0-
Total U.S. Department of Agriculture				826,184	28,996	820,901	820,901	23,713
Total Expenditures of Federal Awards				$ 6,188,663	$ 1,018,283	$ 4,976,816	$ 4,976,816	$ (193,564)

See independent auditor's report and accompanying notes to schedule of expenditures of federal awards.

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NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Note A – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Northwood Academy Charter School (the "School") under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the 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"). Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the balance sheet, revenues, expenditures, or changes in fund balances of governmental funds. The financial activity for the aforementioned awards is reported in the School's Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.

Note B – Summary of Significant Accounting Policies

1. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

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

Note C – Reconciliation of Accrued Revenue Amounts per the Schedule of Expenditures of Federal Awards to the Statement of Net Position

	At June 30, 2023	At June 30, 2022
Federal subsidies receivable	$ 31,454	$ 1,215,683
Included in deferred revenue	(225,018)	(362,745)
Included in due from local governments	-0-	165,345
Total Accrued Revenue	$ (193,564)	$ 1,018,283

Note D – Clustered Programs

In accordance with 2 CFR Section 200.518 of the Uniform Guidance, certain programs have been clustered in determining major programs. The following represents the clustered programs:

Name of Cluster/Program	Assistance Listing Number
Child Nutrition Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555

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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*

To the Board of Trustees of
Northwood Academy Charter School
Philadelphia, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of **NORTHWOOD ACADEMY CHARTER SCHOOL** (a nonprofit organization), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise **NORTHWOOD ACADEMY CHARTER SCHOOL**'s basic financial statements, and have issued our report thereon dated December 12, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered **NORTHWOOD ACADEMY CHARTER SCHOOL**'s internal control over financial reporting ("internal control") as a basis for designing the audit 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 **NORTHWOOD ACADEMY CHARTER SCHOOL**'s internal control. Accordingly, we do not express an opinion on the effectiveness of **NORTHWOOD ACADEMY CHARTER SCHOOL**'s internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **NORTHWOOD ACADEMY CHARTER SCHOOL**'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 **NORTHWOOD ACADEMY CHARTER 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 **NORTHWOOD ACADEMY CHARTER SCHOOL**'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Haefele, Flanagan & Co., p.c.

Maple Shade, New Jersey
December 12, 2023

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

To the Board of Trustees of
Northwood Academy Charter School
Philadelphia, Pennsylvania

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **NORTHWOOD ACADEMY CHARTER SCHOOL**'s compliance with the types of compliance requirements as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on **NORTHWOOD ACADEMY CHARTER SCHOOL**'s major federal programs for the year ended June 30, 2023. **NORTHWOOD ACADEMY CHARTER SCHOOL**'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, **NORTHWOOD ACADEMY CHARTER SCHOOL** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of **NORTHWOOD ACADEMY CHARTER 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 each major federal program. Our audit does not provide a legal determination of **NORTHWOOD ACADEMY CHARTER 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 **NORTHWOOD ACADEMY CHARTER 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 **NORTHWOOD ACADEMY CHARTER 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 generally accepted auditing standards, *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 **NORTHWOOD ACADEMY CHARTER SCHOOL**'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 **NORTHWOOD ACADEMY CHARTER 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 **NORTHWOOD ACADEMY CHARTER 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 **NORTHWOOD ACADEMY CHARTER SCHOOL**'s internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Haefele, Flanagan & Co., p.c.

Maple Shade, New Jersey
December 12, 2023

NORTHWOOD ACADEMY CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2023

A. SUMMARY OF AUDITOR'S RESULTS

1. The Auditor's Report expresses an unmodified opinion on whether the financial statements of **NORTHWOOD ACADEMY CHARTER SCHOOL** were prepared in accordance with accounting principles generally accepted in the United States of America.

2. No material weaknesses in internal control were disclosed during the audit of the financial statements.

3. No instances of noncompliance, material to the financial statements of **NORTHWOOD ACADEMY CHARTER SCHOOL**, which would be required to be reported in accordance with *Government Auditing* Standards, were disclosed during the audit.

4. No material weaknesses in internal control over major federal award programs were disclosed during the audit.

5. The Auditor's Report on compliance for the major federal award programs for **NORTHWOOD ACADEMY CHARTER SCHOOL** expresses an unmodified opinion.

6. Audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) are reported in this schedule.

7. The programs tested as a major program were:

   - Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act #84.425D and #84.425U.
   - Title I Grants to Local Educational Agencies #84.010

8. The threshold for distinguishing Types A and B programs was $750,000.

9. **NORTHWOOD ACADEMY CHARTER SCHOOL** was determined not to be a low risk auditee.

NORTHWOOD ACADEMY CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
JUNE 30, 2023

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT

None.

Coversheet

Resolution 12202023.7: Revised Budget

Section: III. New Business
Item: J. Resolution 12202023.7: Revised Budget
Purpose: Vote
Submitted by:
Related Material: NACS_Revised Budget 2023-2024 .pdf

Northwood Academy Charter School

2023-2024 Budget

	Column 1	*Column 3*	*Column 4*	
Budgeted Enrollment	**780**	**710**	**710**	
Organization	**K-8**	**K-8**	**K-8**	
	Adopted	**Revised**	**Variance**	
Fiscal Year	**2023-2024**	**2023-2024**	**2023-2024**	
Fund Balance Appropriated by the BOT				
Summary by Function				
Revenues				
School District Subsidy	10,245,401	10,245,401	-	
Other Local	937,990	937,990	-	
State	246,424	246,424	-	
Federal	5,624,063	6,385,693	761,630	
Total Revenue	17,053,878	17,815,508	761,630	
Expenditures				
Instruction				
Regular Education	6,515,665	7,189,665	(674,000)	
Special Programs	2,677,313	2,927,313	(250,000)	
Tutoring/Summer School	86,145	86,145	-	
Support Services				
Guidance	507,217	132,217	375,000	
Social Worker	175,000	180,000	(5,000)	
Psychological Services	118,000	144,000	(26,000)	
Legal Services	160,000	300,000	(140,000)	
Office of the CEO	246,934	303,300	(56,366)	
Administrative	1,661,682	2,020,622	(358,940)	
Pupil Health	158,980	136,594	22,386	
Business	206,181	186,181	20,000	
Printing/Copying	27,134	47,134	(20,000)	
Building Services	2,337,838	2,231,292	106,546	
Technology	426,790	380,188	46,602	
Noninstructional Services				
Student Activities	394,887	394,887	-	
Food Service	553,055	553,055	0	
Total Expenditures	16,252,821	17,547,593	(1,294,772)	
Revenues Over (Under) Expenditures	**801,057**	**267,915**	**(533,142)**	
Ending Fund Balance				
Summary by Major Class				
Salaries	7,186,249	7,202,145	(15,896)	**44.22%**
Benefits	3,710,392	3,014,212	696,180	**22.83%**
Professional Services	1,683,089	3,163,487	(1,480,398)	**10.36%**
Building Services	1,371,576	1,371,576	-	**8.44%**
Other Purchased Services	1,376,429	1,718,473	(342,044)	**8.47%**
Supplies and Books	731,778	814,392	(82,614)	**4.50%**
Equipment	193,308	263,308	(70,000)	**1.19%**
Other				
	16,252,821	17,547,593	(1,294,772)	**100%**

1	**Fund Balance Appropriated by the BOT**				1
2					2
3	**Revenues**				3
4					4
5	**School District Subsidy**				5
6	Regular Education	6,088,204	6,088,204	-	6
7	Special Education	4,157,197	4,157,197	-	7
8	Non-Resident			-	8
9		10,245,401	10,245,401	-	9
10	**Other Local**				10
11	Bank Interest	20,000	20,000	-	11
12	Erate		-	-	12
13	Extended Day Fees/Summer School		-	-	13
14	IDEA	133,544	133,544	-	14
15	Food service	765,946	765,946	-	15
16	Miscellaneous/Fundraising	15,500	15,500	-	16
17	Student Fees	3,000	3,000	-	17
18		937,990	937,990	-	18
19	**Commonwealth**				19
20	Health Services	12,000	12,000	-	20
21	Ready to Learn Grant	129,424	129,424	-	21
22	Health and Safety Grant	105,000	105,000	-	22
23		246,424	246,424	-	23
24	**Federal**				24
25	Federal Entitlements	921,319	921,319	-	25
26	ESSER II			-	26
27	ESSER III	4,258,165	5,019,795	761,630	27
28	ESSER 7% Set Aside	444,579	444,579	-	28
29		5,624,063	6,385,693	761,630	29
30					30
31	**Total Revenues**	17,053,878	17,815,508	761,630	31
32					32
33	**Expenditures**				33
34	**Instruction**				34
35	**Regular Education (1101)**				35
36	Salaries	3,760,631	3,410,631	350,000	36
37	Employee Benefits	2,280,870	1,880,870	400,000	37
38	Contracted Services	180,000	1,500,000	(1,320,000)	38
39	Travel & Conferences	1,000	25,000	(24,000)	39
40	Supplies	125,000	145,000	(20,000)	40
41	Books	40,164	40,164	-	41
42	Software	128,000	128,000	-	42
43	Furniture & Equipment	0	60,000	(60,000)	43
44	Technology	0		-	44
45		6,515,665	7,189,665	(674,000)	45
46	**Special Programs (1221-1291)**				46
47	Salaries	1,170,744	1,170,744	-	47
48	Employee Benefits	511,669	361,669	150,000	48
49	APS	625,000	800,000	(175,000)	49
50	Professional Services	345,000	470,000	(125,000)	50
51	Settlements		100,000	(100,000)	51
52	Supplies and Books	24,900	24,900	-	52
53		2,677,313	2,927,313	(250,000)	53
54	**Other Instructional Programs (1421-1451)**				54
55	Salaries	60,559	60,559	-	55
56	Employee Benefits	25,586	25,586	-	56
57		86,145	86,145	0	57
58					58
59	**Total Instruction**	**9,279,123**	**10,203,123**	**(924,000)**	59
60					60

61	**Support Services**				61
62	**Counseling (2122)**				62
63	Salaries	350,573	100,573	250,000	63
64	Employee Benefits	156,644	31,644	125,000	64
65		507,217	132,217	375,000	65
66	**Social Worker (2160)**				66
67	Salaries		140,000	(140,000)	67
68	Employee Benefits		40,000	(40,000)	68
69	Professional Services	175,000		175,000	69
70		175,000	180,000	(5,000)	70
71	**Psychological Services (2142)**				71
72	Salaries		90,000	(90,000)	72
73	Employee Benefits		14,000	(14,000)	73
74	Professional Services	118,000	40,000	78,000	74
75		118,000	144,000	(26,000)	75
92	**Other Support (2290)**				92
93	Salaries	0	270,000	(270,000)	93
94	Employee Benefits	0	65,000	(65,000)	94
95		-	335,000	(335,000)	95
96	**Legal and Audit Services (2350)**				96
97	Audit Services	40,000	40,000	-	97
98	Legal Services	120,000	260,000	(140,000)	98
99		160,000	300,000	(140,000)	99
100	**Office of CEO (2360)**				100
101	Salaries	215,000	245,000	(30,000)	101
102	Employee Benefits	31,934	58,300	(26,366)	102
103		246,934	303,300	(56,366)	103
104	**Administrative (2380)**				104
105	Salaries	849,304	975,200	(125,896)	105
106	Employee Benefits	265,815	280,815	(15,000)	106
107	Professional Services (HR)	283,907	383,907	(100,000)	107
108	Other Purchased Services			-	108
109	Insurance	56,956	100,000	(43,044)	109
110	Postage	2,500	2,500	-	110
111	Telephone			-	111
112	Advertising	12,500	12,500	-	112
113	Travel	7,700	7,700	-	113
114	Dues & Subscriptions	18,000	18,000	-	114
115	Other			-	115
116	Supplies	135,000	180,000	(45,000)	116
117	Meals	30,000	50,000	(20,000)	117
118	Furniture & Equipment		10,000	(10,000)	118
119	Technology			-	119
120		1,661,682	2,020,622	(358,940)	120

121	**Pupil Health (2446)**				121
122	Salaries	79,949	79,949	-	122
123	Employee Benefits	42,351	22,351	20,000	123
124	Professional Services	31,680	31,680	-	124
125	Supplies	5,000	2,614	2,386	125
126		158,980	136,594	22,386	126
127	**Business (2511)**				127
128	Salaries	152,900	152,900	-	128
129	Benefits	53,281	33,281	20,000	129
130	Professional Services			-	130
131	Software Hosting and Amortization			-	131
132		206,181	186,181	20,000	132
133	**Printing/Copying (2540)**				133
134	Printing		20,000	(20,000)	134
135	Supplies		-	-	135
136	Equipment	27,134	27,134	-	136
137		27,134	47,134	(20,000)	137
138	**Building Operations (2620)**				138
139	Salaries	326,828	326,828	-	139
140	Employee Benefits	216,546	80,000	136,546	140
141	Professional Services (security)	150,000	180,000	(30,000)	141
142	Property Services			-	142
143	Custodial	270,000	270,000	-	143
144	Rent	631,710	631,710	-	144
145	Utilities	155,000	155,000	-	145
146	Telphone/Internet	75,740	75,740	-	146
147	Maintenance & Repairs	177,510	177,510	-	147
148	Landscaping/Snow Removal	30,000	30,000	-	148
149	Waste Removal	31,616	31,616	-	149
150	Insurance	51,714	51,714	-	150
151	Supplies	55,000	55,000	-	151
152	Capital Improvements	151,174	151,174	-	152
153	Furniture & Equipment	15,000	15,000	-	153
154		2,337,838	2,231,292	106,546	154
155	**Central Information Technology (2840)**				155
156	Salaries	154,261	114,261	40,000	156
157	Benefits	110,927	85,927	25,000	157
158	Professional Services	61,602	80,000	(18,398)	158
159	Supplies	45,000	45,000	-	159
160	Software	55,000	55,000	-	160
161		426,790	380,188	46,602	161
162					162
163	**Total Support Services**	**6,025,755**	**6,396,528**	**(370,772)**	163
164					164
165	**Food Service**				165
166	Salaries	17,098	17,098	-	166
167	Employee Benefits	2,265	2,265	-	167
168	Professional Services	521,692	521,692	-	168
169	Supplies	12,000	12,000	-	169
170		553,055 #	553,055	0	170
171					171

172	**Non Instructional Activities**					172
173	**After School Programs/Extra Curricular**					173
174	Salaries	201,302		201,302	-	174
175	Employee Benefits	65,785		65,785	-	175
176	Professional Services	25,000		25,000	-	176
177	Other Purchased Services	77,800		77,800	-	177
178	Supplies	25,000		25,000	-	178
179		394,887		394,887	-	179
180						180
181	**Non Instructional Activities**	947,942	#	947,942	0	181
182						182
183	**Total Expenditures**	**16,252,820**		**17,547,593**	**(1,294,773)**	183
184						184
185	**Excess of Revenue over Expenditures**	801,058		267,915	(533,143)	185
186						186
187	**Contribution to Reserve**					187
188						188
189	**Excess of Revenue over Expenditures**	**801,058**		**267,915**	**(533,143)**	189
190						190

Coversheet

Resolution 12202023.9: Paylocity

Section:	III. New Business
Item:	L. Resolution 12202023.9: Paylocity
Purpose:	Vote
Submitted by:	
Related Material:	Paylocity Proposal.pdf Paylocity.pdf

Investment Summary

October 30, 2023 | **Quote # Q-145248** | Quote valid for 30 days

paylocity
Forward Together.

Client Company
Northwood Academy Charter School
4621 Castor Ave
Philadelphia, PA 19124
(215) 289-5606

Client Contact
Michael Mcleish
4621 Castor Ave
Philadelphia,PA 19124
(215) 289-5606

Total Employee Count
100

Monthly Fee
$970.00

One-Time Fees
$1,075.00

Total Annual Investment
$11,640.00

**Total Annual Investment includes estimated annual fees*
**Annualized fees do not include usage based fees*
**Monthly fees based on # of active employees*
***Plus sales tax if applicable*

See following pages for line item breakdown of services

Paylocity Account Executive	Date
Signature	

Rachel Furman

Client Authorization	Date

Signature

Name (Print)

The Paylocity services covered by this order are provided in accordance with the terms and conditions of the applicable Paylocity subscription agreement and any additional terms specified below.

National Awards & Recognition



Investment Summary

October 30, 2023 | **Quote # Q-145248** | Quote valid for 30 days

paylocity
Forward Together.

One-Time Fees	Qty	Rate	Price
HCM Bundle			**$1,075.00**
Human Resources Implementation	-	-	Included
Self-Service Portal Implementation	-	-	Included
Integrations			
Employee Navigator Setup	-	-	Included
		One-Time Total	**$1,075.00**

Monthly Fees	Base	Qty	Rate	Monthly
HCM Bundle	$0.00	100	$9.70	$970.00
Human Resources				
• Human Resources Management	-	-	-	Included
• Workflows Process Automation	-	-	-	Included
• Centralized Document Library	-	-	-	Included
• Employee Self-Service	-	-	-	Included
• Position Management	-	-	-	Included
• Skills & Certifications Management	-	-	-	Included
• Compliance Management	-	-	-	Included
• Employment Verification	-	-	-	Included
Talent				
• Recruiting	-	-	-	Included
• Onboarding	-	-	-	Included
Employee Experience				
• Community	-	-	-	Included
• Recognition	-	-	-	Included
• Mobile App	-	-	-	Included
Integrations				
• Employee Navigator Integration	-	-	-	Included
			Monthly Total	**$970.00**

NORTHWOOD ACADEMY CHARTER SCHOOL
A Learning Sanctuary

COST / BENEFIT ANALYSIS

CBA #:
Date: 11/27/2023
Budget Category: Operating
Prepared By: Michael McLeish
Request: Paylocity HR Software

Overview of the Project: Paylocity HR software includes digital onboarding, offboarding, compliance management, recruiting, and community experience platforms.

Projected Cost: $12,715

Cost Details: $970 monthly plus $1,075 one-time implementation fee.

Benefits: The school currently uses manual processes to onboard and offboard employees and track credentials. The software would allow the school to digitize operations and allow for automation with the payroll provider, limiting data entry and providing a more beneficial experience for applicants and new employees.

Coversheet

Resolution 12202023.10: Abila

Section: III. New Business
Item: M. Resolution 12202023.10: Abila
Purpose: Vote
Submitted by:
Related Material: Abila MIP Fund Accounting.pdf
MIP CLOUD PROPOSAL Northwood Academy Charter School.pdf

NORTHWOOD ACADEMY CHARTER SCHOOL
A Learning Sanctuary

COST / BENEFIT ANALYSIS

CBA #:
Date: 11/27/2023
Budget Category: Operating
Prepared By: Michael McLeish
Request: Abila MIP Fund Accounting Software

Overview of the Project: MIP Fund Accounting is a robust accounting system, specializing in the non-profit sector. The software includes all of the basic accounting and reporting needs, but also provides a purchase order, requisition, and data import/export module.

Projected Cost: $29,216.50 in year 1, $12,605 in year 2, and $12,605 in year 3.

Cost Details: $12,605 annually plus $16,611.50 one-time implementation fee.

Benefits: The school currently uses QuickBooks as their accounting software. While currently functional, MIP software will allow for more automated processes. MIP will allow for direct upload from payroll provider, among other enhancements. The software will also allow create a digital purchase order process, where all items go through multiple levels of review and approval prior to release. Furthermore, orders can be received digitally prior to any release of payment. Finally, processing of annual reports, such as 1099s, will be automated, preventing the possibility of error through manual entry.

mip FUND ACCOUNTING

communitybrands

MIP Cloud





Proposal for:

Northwood Academy Charter School

Prepared for:

Michael Mcleish

Business Manager

Northwood Academy Charter School

Email: mmcleish@northwoodcs.org

Phone : 215.289.5606

Submitted: 11/2/23

Submitted by: Paul Hatch

Paul Hatch, Account Executive

Abila, a division of Community Brands

paul.hatch@communitybrands.com

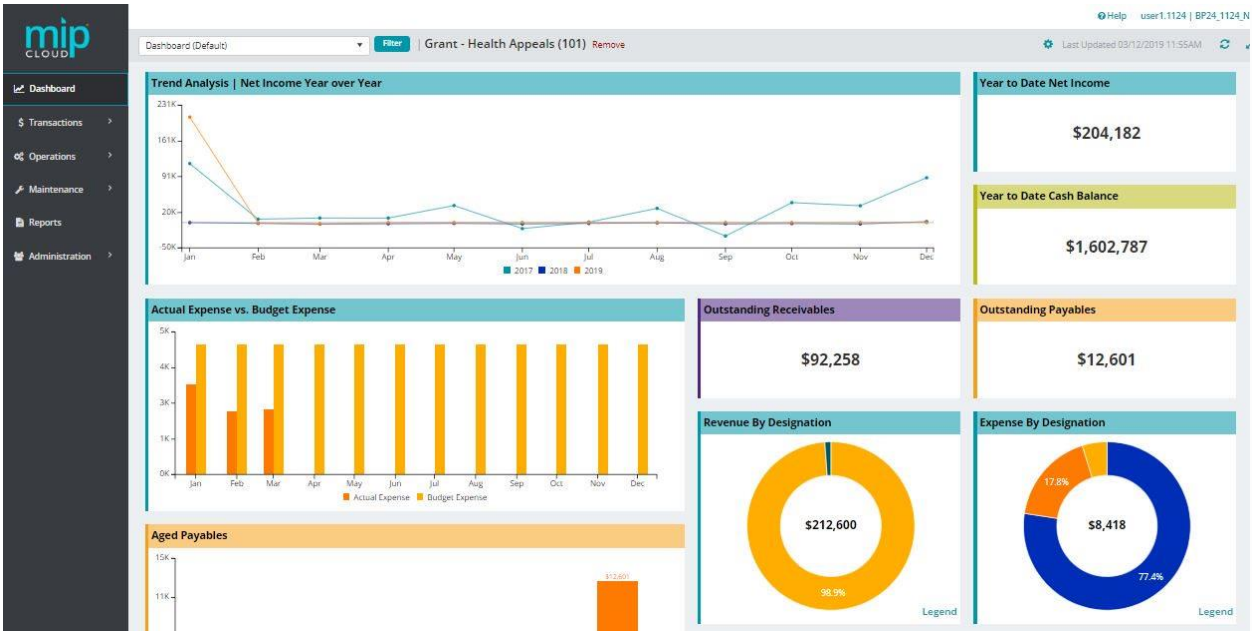
Mobile: 404.307.6560

Confidential Material: This document contains trade secrets as well as confidential commercial and financial information. This information is maintained in confidence in the course of your business with Community Brands and is not otherwise publicly available. Community Brands submits this information in confidence with the understanding that it is received with that intent. This information shall not be disclosed outside of your organization or copied or reproduced without the consent of Community Brands.

Executive Summary

Thank you for considering our MIP Cloud solution!
We appreciate the opportunity to earn your business. This proposal will provide you with an overview of the MIP Cloud solution and relevant pricing we propose for your organization.

Brief History of MIP Fund Accounting
MIP Fund Accounting was created back in 1982 by a company called Micro Information Products. That company was acquired by Sage in 2001, and the name MIP was replaced when Sage rebranded its product line. In 2013, Sage Nonprofit Solutions became Abila, which acknowledged that there was a general recognition in the nonprofit and governmental financial management communities that MIP set the standard for functionality and support. So, in 2013, Abila brought back the name, "MIP" for its suite of financial software products.



Cost | Budget

Below is a summary of the complete **Subscription Licensing** software solution, which carries a three-year term, and appropriate **Professional Services** fees based on implementation planning and other communications. **For Year 1 of your Subscription, 100% of software fees shall be billed upfront.** If additional information is required or you feel adjustment to the modules or licenses required is appropriate, please let me know as soon as possible and we will produce an amended proposal.

ANNUAL LICENSED SOFTWARE and SAAS The following table provides a description of the licensed software/SaaS products with the corresponding fees.		
Product Name	Qty	List Price
MIP Cloud Fundamentals Bundle (For up to 4 accounting users)	1	$9989.00
Accounts Payable Cloud	1	$0.00
Accounts Receivable Reporting Cloud	1	$0.00
Bank Reconciliation Cloud	1	$0.00
Budget Management Cloud	1	$0.00
Cloud Dashboards	1	$0.00
Data Import/Export Cloud	1	$0.00
Electronic Funds Transfer Cloud	1	$0.00
Forms Designer Cloud	1	$0.00
General Ledger Cloud	1	$0.00
GiveSmart Fundraising Cloud (Fundraising and Events modules)	1	$0.00
Grants Administration Cloud	1	$0.00
Reports Manager Cloud	1	$0.00
MIP Electronic Requestions	1	$1068.00
MIP Electronic Requestions-users	2	240.00
MIP Purchase Order Cloud	1	$1308.00
Annual Licensed Software Subtotal:		$12605.00

PROFESSIONAL SERVICES

Professional Services: During the term of certain applicable Licensed Software/SaaS, Licensor may also perform certain implementation, consulting and or training service (the "Professional Services") as specified in a written statement of work ("SOW"), which shall be subject to the terms and conditions of the this Order Form,

Any Licensee request resulting in modifications, changes and or additions to the Professional Services described in a relevant SOW may incur additional fees and will require a mutually agreed written change order signed by both parties.

ONE-TIME PROFESSIONAL SERVICES FEES FOR IMPLEMENTATION The following table provides a description of the services products with corresponding fees.		
Product Name	Qty	List Price
MIP Fundamentals Core Discovery	3	$750.00
MIP Fundamentals Core COA Build	2	$500.00
MIP Fundamentals Core Consulting	11	$2750.00
MIP Fundamentals Core Go Live	4	$1000.00
MIP Data Import - Level I	5	$1,250.00
MIP Cloud Database Setup	1	$250.00
MIP Cloud Organization Setup	1	$250.00
MIP Cloud User Setup	3	$187.50
MIP Database Restore	3	$750.00
MIP Fundamentals Training Pass	1	$1699.00
MIP Project Management	1	$2450.00
GiveSmart Guided Implementation	1	$0.00
MIP Vendor Import	2	$500.00
MIP Customer Import	2	$500.00
Payroll Service Import	4	$1000.00
MIP Purchase Order Training	4	$1000.00
MIP Purchase Order Go Live	1	$250.00
MIP Purchase Order Form Designer	1	$250.00
MIP eReq Training	4	$1000.00
MIP eReq Go Live	1	$1250.00
MIP eReq User Setup	1	$25.00
One-Time Professional Services Subtotal:		$16611.50

Time & Materials

Licensee agrees to purchase Professional Services estimated in the agreed to order form or statement of work. **Fifty percent of Fees shall be billed upfront, prior to the commencement of the project. Licensor will start work against the total budget applying time incurred at the provided hourly rate. Upon completion of the initial 50% of Professional Services, all remaining, and any additional hours, will be billed as incurred.** The fees payable for the Professional Services shall be calculated in accordance with Community Brands hourly fee rates. Community Brands shall issue invoices to the Licensee monthly in arrears from the billings associated with the preceding month.

	Professional Services	Software License	Annual Investment
Year 1	$16611.50	$12605.00	$29216.50
Year 2	-	$12605.00	$12605.00
Year 3	-	$12605.00	$12605.00

Sales, excise, export or other taxes, duties or charges, if any, applicable to the Services or Products will be billed to and shall be paid by You, unless You provide an appropriate and signed tax exemption certificate.

To place an order for the solution configured in the proposal, please request an Order Form from Paul Hatch paul.hatch@communitybrands.com . Pricing and estimates set forth in this proposal are good through December 2nd at 5:00 PM EST but are subject to change if client requirements are modified.

This Order Form is subject to Licensor's terms and conditions (the "Terms and Conditions"), a copy of which is available on Licensor's website at https://www.communitybrands.com/wp-content/uploads/2022/05/Community-Brands-Terms-and-Conditions-01042022-online.pdf.

Proposed Solution

This proposal encompasses only those modules in which you have expressed an interest. After discovering what MIP Fund Accounting can do for your organization, you may decide that you need additional (or maybe fewer) modules.

CORE MODULES

General Ledger Module

A multi-fund, multi-fiscal period, double-entry fund accounting system that acts as the core of the MIP Fund Accounting software and is designed for organizations with a need to manage high transaction volume and includes a wide selection of standard features:

- Flexible, table-driven chart of accounts structure to allow organizations to track an unlimited number of funds, grants, departments, programs, cost centers, or any other data required to meet reporting requirements right from the general ledger
- Complete financial report writer containing a full set of FASB-complaint default financial statements
- 990 Worksheet to reduce the pain and cost of filing federal return
- And transaction entry tools to help ensure accurate data entry by allowing users to apply predefined distributions, automatic offsets to appropriate accounts, and validation rules to ensure the quality of data recorded in the general ledger

Accounts Payable Module

With an open subsidiary ledger system, Accounts Payable can pay invoices from multiple cash accounts in the same check run and still accurately track invoice amounts for individual projects, programs, or other account segments. The system can maintain important vendor information and designate default account codes from which the vendor is paid. Vendor payments can be posted to multiple 1099 box numbers on the same transaction. Edit payment amounts or applicable discounts for any vendor before printing checks.

Accounts Receivable Reporting Module

This module provides all the functionality necessary to track accounts receivable, without the added cost of billing functions. Enter amounts due or credit memos for individual A/R accounts. Print detailed or summary A/R ledgers by date, customer, or other user defined classification. Generate an aging report for monitoring outstanding balances and forecasting more accurate cash flow management.

Bank Reconciliation Module
This module provides an effective, easy way to reconcile your organization's bank account. Cash transactions processed from any module automatically appear as outstanding items in the Bank Reconciliation module.

Budget Management Module
This is a powerful planning and reporting tool for any organization to use when creating budgets for any time frame, including multiple fiscal years, and you can create customized budgets for individual grants, programs, or account segments and then consolidate those budgets by posting budgets directly to the General Ledger. Using a spreadsheet format, you can quickly enter budget data, either populating the worksheet from historical budget data or actual data, or by entering appropriate budget amounts manually. Amounts entered either way can be modified, spread or cut and pasted within account ranges and dates as needed. Budget worksheets can also be modified using special criteria selections to increase or decrease monetary values by percentages, set amounts, or other means. Budget monitoring warns you when transactions exceed budgeted monetary amounts.

Data Import/Export Module
The connectivity of this module makes it possible to import data from many external applications. With Data Import/Export, you have the flexibility to import data from comma separated variable (*.csv) file format, automatically generate a session ID number, and apply a date mask to identify the format of any date.

Forms Designer Module
This module allows you to easily customize virtually any printed accounting form, including adding a logo to your customer billing statements, using an auto-signature for check authorization, or generating your own stock check.

Reports Manager
Reports Manager is a built-in proprietary report writer with more than 160 reporting templates capitalizes on the segmented account structure and enables user-based tailoring to generate the full spectrum of financial reports and FASB-compliant financial statements to stakeholders. Pull Balance Sheets, Statement of Revenues and Expenditures, Statement of Cash Flow, and more with a single click. Sorting features, customizable formatting, and drill-down functionality give you even greater transparency into the numbers.

Electronic Funds Transfer (EFT)
Improve your cash flow management by designating when payments are taken from your account, making cash flow predictable. Easily designate which vendors should receive electronic payments. Process electronic payments using the same easy-to-use select and pay processing method used for Accounts Payable checks. Easily transmit payments directly to your bank with an easy-to-use terminal interface that allows you to dial and send your electronic payments from within MIP system for more hassle-free cash flow management.

ADDITIONAL MODULES

Purchase Orders with Encumbrances

The Purchase Orders module combines easy-to-use purchase order entry with strong reporting to offer a complete purchase order software solution.

- Use Item Codes to speed purchase order entry—Item codes facilitate the storage of item descriptions, standard quantities, pricing, and account coding.
- There is the option to print a single purchase order on-the-fly or process multiple orders simultaneously as a batch job.
- Organizations can use purchase order software to verify their available budgets with a single click to ensure funds are available before issuing purchase orders.
- Ensure audit controls with full receiving functionality to prevent possible payment for items not actually received.
- Reduce data entry with full account coding transferring from originating Purchase Order to invoice entry.
- Assign buyers, track delivery dates, intended item recipients, requisition authorizing purchases, and more. You can easily create user-defined fields to collect and report on the information needed for your organization's purchasing policies.
- Drop-ship orders to an unlimited number of unique addresses and receive full or partial orders and store it all in one purchase order software solution.
- Options are available for creating custom Purchasing reports or choosing from numerous ready-to-use reports.
- Combined with the Encumbrances module so obligations can be optionally included on financial reports by the purchase order software, providing a comprehensive view of the organization's financial and budget position.

Electronic Requisitions

The module for electronic purchase requisition offers transparent purchase request entry and approval, plus a tracking system that is both powerful and easy to use.

- One-click Budget Checking tool lets you easily review the budget impact of the current request.
- Seamless integration with the Purchase Orders module allows more efficiency and control of processes.
- Speed request entry by using Stored Item Codes to facilitate the storage of item descriptions, standard quantities, pricing, and account coding for quick recall.
- Automatically receive e-mail notifications when your purchase requisition is approved or for pending approvals.
- Quickly and easily monitor your own requests and those requests awaiting your approval, plus easily trace the entire purchase requisition workflow history and record notes with each step of the approval process.
- Run comprehensive reports and optionally customize your own, including purchase requisition registers, purchase requisition history, and budget analysis selections.

Annual Maintenance & Support Coverage

At Community Brands, we're passionate about serving our customers and helping them fulfill their missions. That's why the Community Brands Maintenance and Support provides you with access to a variety of valuable services available from our support team.

With Community Brands, you receive professional assistance when you need it—whether by accessing our phone support, 24/7 online knowledgebase or our extensive network of business partners, certified consultants and authorized training centers.

You don't need to worry about incurring extra fees for services covered by your support plan. We are here for you. Again, you get:



- System upgrades and updates at no additional cost
- Access to Community and Support Forums
- Access to online Knowledgebase
- Unlimited phone, chat, and web support

Customer Support Hours and Availability:

- Monday-Friday, excluding holidays.
- Phone Support 7:00 a.m. – 7:00 p.m. CT
- Chat Support 8:00 a.m. – 5:00 p.m. CT, Monday-Friday, excluding Mondays from 3:00 p.m. – 4:00 p.m. CT for team meetings and holidays.

Our Customer Support analysts can assist you with getting the most value from your solution by:

- Troubleshooting problems, you may encounter when installing or using software
- Providing clarification for aspects of the software you've been trained on, but need further clarification on
- Offering suggestions for the most effective ways to use the software
- Providing you with or directing you to the appropriate resources for assistance
- Providing guidance on how to recover from mistakes

Rest assured Community Brands can help you with topics that fall outside the scope of your Maintenance and Support agreement. Our own Client Services and Learning Services teams offer a wide variety of services to assist you with your organization's needs.

Client Services Statement of Work

The implementation and training of MIP Fund Accounting software will be performed by Community Brands Client Services department. The Community Brands implementation approach is collaborative, where both the Implementation Consultant and the customer assume responsibilities to bring the project to a successful completion. The project will be very “hands-on” and will require a significant amount of effort from both parties to complete successfully. Projects typically take 4 to 6 months to complete. However, project timelines can vary widely based on a customer’s business schedule, the MIP modules purchased, and the type of data migration selected.

Each customer will be assigned a Project Manager and a dedicated Implementation Consultant. The Project Manager will manage the overall project progress and the Implementation Consultant will be responsible for the day-to-day activities of implementing and training of the MIP Fund Accounting software. They will be the customer’s primary points of contact throughout the project.

Our Implementation Team will develop a detailed timeline with specific dates for the duration of the project. This project timeline will be presented to the customer for review and sign-off, and the agreed upon timeline will drive all activities throughout the project.

Below are the key milestones that are typical for an implementation of MIP.

Implementation Planning & Organization

- Project Kick-off Meeting
- Establish implementation and project management team
- Collect Data from client (reports, polices/procedures)
- Pre-Meeting Planning

Discovery Meetings

- Evaluate existing systems and understand goals of new solution
- Team reviews all business processes
- Team designs, develops and refines new business processes where required
- Customization requirements are identified for development
- Determine migration definition for data mapping

Customization & Interfaces

- Identify customization requirements: special forms, reports, interfaces and customization are developed (as needed only)

- Make changes to programs following customer change control procedures

Project Planning
- Develop overall project plan
- Develop implementation timeline
- Obtain formal approval

Setup Environment
- Develop Chart of Accounts
- Create new database
- Import COA, users, security
- Setup Training database
- Convert data
- Perform all Training

User Acceptance Testing
- Test, demonstrate and validate solution
- Test, verify all setups, data migrations, processes and customizations
- Prove the solution meets the business requirements
- Resolve all issues, make necessary corrections before continuing

Team Readiness Actions
- Project team and end user(s) prepare for the go-live
- Final migration and startup schedules are refined
- Changes in user procedures and documents for training are completed

Legacy Data Migration and Go-Live
- Finalize master record data that has been converted and loaded
- Customer does final month-end close on legacy system
- Final data migration is completed
- Obtain Client sign-off affirming project completion

Go-Live Support
- Community Brands project team member provides Client with Community Brands Customer Support contact information

All Client Services work will be completed remotely unless otherwise specified in the contract.

Services Scope Description

Project Management:
Community Brands shall designate a project manager who shall be available on a regular basis to provide oversite of the Project, report on general status, identify delays and issues for the project, and provide project tracking as appropriate to the phase of the Project. The Project Manager and Implementation Consultant shall jointly participate in meetings on a regular basis and shall generally be responsible for scheduling of resources and activities.

Initiation
Once a Project Manager and Implementation Consultant have been assigned to the new project, they will initially reach out to the customer to introduce themselves, provide their contact information and coordinate a formal Implementation Project Kick-off call.

Project Kick-off Call
The assigned Project Manager and Implementation Consultant will conduct a Kick-off call with key customer personnel to review the end-to-end MIP Project process. On this call, the Implementation Specialist and the customer will discuss the customer's current systems and processes in place today, identify key stakeholders within the customer organization, define goals and objectives for the new MIP Fund Accounting software, discuss key milestones for the project, and review the contracted project scope. Project controls, communication plans, as well as Change Management will also be discussed. The topic of the overall project timeline will also be discussed, where the customer will identify any specific business-related activities that would conflict with the overall project schedule. This is an extremely dynamic approach where the customer is heavily engaged to ensure all requirements have been discussed.

Discovery Sessions
To begin understanding how to best setup the new software, the Implementation Consultant will coordinate a series of discovery calls with the customer. These sessions will include a combination of phone calls, documents, questionnaires and templates for the customer to complete. Key items to discuss include application security, reporting requirements, GL Codes, data migration processes, Chart of Accounts design, and integrations to other systems. The Implementation Consultant will also perform a review of the customer's current business processes, as well as discuss and document current and future reporting needs from the new MIP Fund Accounting software.

Develop a Project Timeline
The Implementation Consultant will develop an initial project timeline which will include key milestones and a projected Go-Live date for the customer. The project will be scheduled to start based on the Implementation Consultant and customer resources availability, in addition to the customer's completion of Project

prerequisites. The Project timeline will then be presented to the customer for review and approval. Once the project timeline has been agreed upon by both parties, a formal sign-off will be required from the customer. From that point forward all Project activities will be scheduled according to the agreed upon milestones and dates.

Develop a Communication Plan

The Implementation Consultant will present to the customer a high-level communication plan for the project. The communication plan will generally consist of weekly or bi-weekly meetings throughout the project as well as periodic Progress Reports to key customer stakeholders. This plan will be agreed upon by both parties but may change throughout the project, based on volume or timing of work scheduled to be performed.

Develop a Change Management Plan

The Implementation Consultant will present to the customer the process for requesting any changes to the scope, price or timing of the project. All requested changes are to be submitted to the Implementation Consultant via a *Change Order Form*. The Implementation Consultant will review the Change Order process and discuss the potential impact of making changes after the project plan has been accepted.

Build the customer database

Using the information gathered, the Implementation Consultant will build a new Chart of Accounts (COA) and import the new COA into MIP. The consultant will then import Vendors and Customers into the system as well as create one (1) custom check form. The Implementation Consultant will train key users on how to log into the new MIP software and will review the application security with the key customer point of contact.

The Initial data imports do not include financial data and balances. This historical data will be imported during the Data Migration process.

NOTE: Prior to importing data into the new MIP system, it is recommended that the customer perform any needed data cleansing on their legacy data (i.e., removing duplicate records, correcting contact and address information, removing old customers and vendors). This is the responsibility of the customer. The Implementation Consultant can assist in this effort for an additional fee.

Modules Implementation

The work during this phase is a continuation of the database build that has already been completed. This task will represent the culmination of data collection and configuration decisions leading to the implementation of a complete and functional accounting solution. This task may require our Client Services team to interact on a periodic basis with customer representatives trusted and empowered to make decisions for the organization. It is critical that these representatives understand the workflows of the accounting department and/or human resources.

All modules listed under *Proposed Solution* section of this agreement will be implemented according to the previously agreed upon project plan and will be documented along with expected due dates. The Implementation Consultant will work with the customer to establish deadlines and schedule conference calls to ensure the project is on track. During this phase, the Implementation Consultant will demonstrate any new forms and reports that are created for the customer.

Integrations

If the scope includes integrating MIP with any other applications, the Implementation Consultant will work with the customer to import data or develop the appropriate reports for exporting data to other software. The consultant will assist the customer in verifying the import or export results within MIP.

Training

Fundamentals MIP Cloud Training Pass – Training for 4 people to unlimited live webcast which are instructor-led and self-paced classes which are recorded classes that are available 24/7. These courses is ideal for accounts payable professionals, staff accountants, and the hands-on Chief Financial Officer. You will learn core features of the general ledger, accounts payable, bank reconciliation, budget, and reporting modules. Study topics include creating and maintaining chart of account codes, processing and correcting accounts payable and general ledger transactions, creating and monitoring budgets, and reconciling bank accounts. Use the powerful built-in reporting tools to create reports and perform analysis will also be covered.

UAT (User Acceptance Testing)

Once the customer's Chart of Accounts has been created, the customer data has been imported, and the customer has completed training, the customer will then perform User Acceptance Testing with their data in MIP. In most cases, customers have not previously performed or had much exposure to any type of acceptance testing. The Implementation Consultant will help and guidance, which could include key content to look for in the data, key reports to run, and how to document the UAT process.

Should the customer identify data elements that are not correct, the customer is to document these items in a *User Acceptance Testing Modification Form*, which will be provided. The Implementation Consultant will then review the form to determine if the item is a change or addition to the original data entered into the Data Templates. If there was a problem with the migration process, the Implementation Consultant will go back to make the appropriate corrections. If the item is a change or addition to the original scope, additional fees may apply.

Go-Live

This is the predetermined date that the customer formally begins using the MIP software in a production mode. Prior to Go-Live, the Implementation Consultant will coordinate with the customer to ensure that the system is ready for use, and they will also be available during this scheduled time to assist the customer with any last-minute questions or issues that may occur.

Transition to Support

Shortly after Go Live, the Project Manager will coordinate a call to formally transition the customer to the Community Brands Support team. During the call, the customer will be introduced to key MIP Support personnel as well as review the various options available to contact Community Brands Support should the customer need assistance with the product moving forward. This signifies the completion of the implementation project.

Historical Data Migration

The historical data migration is typically performed after Go-Live. Most customers choose to do this so they can begin using the new MIP software as soon as possible. Even though their system is Live, the historical data migration is still a very critical piece of work to complete in a timely manner.
The objective is to prepare and format legacy historical financial data for importing into MIP. The Implementation Consultant will provide the appropriate instructions, data files, and import forms for the customer to migrate data from the legacy system. Once the templates are completed by the customer, the consultant will ensure that all the historical data is properly imported into MIP.

Level I Data Import (One-time Beginning Balance Import) – Client Services will import a point in time single General Ledger Trial Balance into MIP Fund Accounting. Based on the scheduled Go-Live date, the Implementation Consultant and customer will determine the best date to bring in the balance into the new MIP Fund Accounting software. The customer will then run a Trial Balance from their legacy Accounting System and enter the required data into the Excel template provided by Client Services. The Implementation Consultant will work with the customer to import the Beginning Balance into MIP Fund Accounting and verify accuracy with the customer.

Customer Responsibilities:

- Identify team members engaged in the Implementation project.
- Work with the Implementation Consultant to schedule the initial Project Kick-off call as well as other discovery sessions within a reasonable time during business hours.
- Providing workflow documents or diagrams for each area of the organization involved in the implementation project.
- Providing all documents regarding current batch processes, and/or interfaces with other applications included within the project.

- Provide the appropriate resources and skilled staff to successfully participate in the implementation project, as well as successfully use and manage the software upon completion.
- Complete and return all templates and questionnaires within a timely manner.
- Provide written approval of the proposed Project Management Plan for the MIP Implementation.
- Provide written approval of the proposed Change Management Plan.
- Provide a list of all usernames and passwords to be setup in the system.
- Acknowledgement that security settings within the MIP software are setup correctly.
- Input of all data into the forms Community Brands provides. Once complete, the Implementation Consultant will validate and import the customer's data file.
- Provide formal sign off-of all training agendas and timelines.
- Perform all User Acceptance Testing and, upon completion, a written sign-off that all data imported into MIP is correct.
- Have knowledge and access to the current legacy system to export data. Community Brands will not have access to the customer's legacy system.
- Perform the data crosswalk from the customer's legacy system to the new MIP format (i.e., Old Chart of Accounts to the new Chart of Accounts)
- Coordinating with the 3rd party vendors on behalf of Community Brands for any integrations with MIP.
- Coordinate within their organization for the scheduled Go-Live date. This may include the formal notification that MIP is now the database of record, the implementation of new internal business processes and/or new roles and responsibilities for key personnel.
- Extract historical data from the legacy system and import the data into the Community Brands provided templates.
- Verify that all historical financial data balances correctly BEFORE importing into MIP.

Notes and Assumptions Regarding Client Services:

- Customer will cooperate with Community Brands and will provide safe and timely access to its premises and computer equipment, including remote access, adequate working space, facilities, and any other services, personnel, information, tools (including licenses), or materials that Community Brands may reasonably require to perform the Services.
- The Services will be performed under the direction and supervision of Customer personnel.

- The Services will be performed during standard business hours (Monday through Friday, 8 a.m. to 5 p.m. CDT) unless otherwise mutually agreed upon between Customer and Community Brands.
- All off-shift hours will be billed at time-and-a-half rates.
- If Customer cancels or reschedules less than ten (10) business days before the first day of the scheduled event, Customer shall pay 50% of the cost of the Service, plus all pre-paid travel expenses incurred by Community Brands.
- Customer agrees that any of the Client Services and/or learning services that are not used during the first 6 months following the date signed below will expire and no refund will be available for amounts previously paid.
- Customer will provide access to all hardware, software, licenses, and personnel necessary for Community Brands to provide the Services.
- If training services are provided, a day is equivalent to 8 hours and maximum number of attendees is 8.
- Travel expenses (applicable only if onsite services and/or training are requested by customer for this project): $75/hour door-to-door travel time with a maximum of 8 hours per day, plus transportation, hotel, rental car, meals. ONSITE SERVICES AND/OR TRAINING ARE NOT REQUIRED FOR THIS PROJECT.

MIP Cloud Details

MIP has partnered with Rackspace to provide secure and reliable hosting services. With this approach, users can determine who in the organization can have access to data online anytime, from any location without having to manage hardware and on-site software operations. Below we provide you with all the information you need to know about MIP Cloud.

System availability

- MIP guarantees system availability equal or exceeding 99.9% during each month.
- MIP products hosted in the Cloud are available from any device, pending there is an internet connection.
- It is important that users stay up to date on MIP system requirements and to ensure a stable internet connection for all users. This will provide users with a quality experience.

Data center security

- Data Center locations are not disclosed.
- Access to the Data Center is tightly controlled and monitored in person and by closed-circuit video surveillance, inside and outside the facility, 24x7x365.
- Sensitive equipment such as customer servers, are housed in secure sub-areas within each data centers secure perimeter and each sub-area is subject t o additional controls.
- Access to various areas of the Data Center is strictly controlled on a role-specific basis.
- MIP uses 2048-bit RSA, the standard on SSL encryption technology to protect and authenticate data transactions. Users will be able to set their own credentials with specific access to your data, depending on their given security access.

Data center power supplies backup

- Power 135 Watts per square foot
- UPS– 9x2000 KVA systems, 328 panels for 30 min battery life
- Generators
  - 2 sets of 4x1500 KW Generators
  - 2 sets of 4x2000 KW Generators for 48-hour capacity
  - Generators auto start in case of power failure
  - 3 fuel suppliers under contract to deliver fuel as needed
- HVAC
  - 1,504,250 CFM for 7500 tons of cooling capacity
  - 5x1500 ton York YK chillers
- Networking
  - Multiple Tier-1providers
  - 10-Gigabit Ethernet per carrier

Data infrastructure

Rackspace guarantees a one-hour replacement for any piece of hardware that fails. Services are created so that there is always a backup available. However, geographic redundancy is not part of our solution. If our data center is destroyed the data is secure, but it will take some significant time to bring it back online.

- 3 Clustered SQL 2019 SQL Server in Active/Passive mode on Windows Server 2019.
- 12 Hypervisor Servers running VMWare ESXi 6.5.0 in HA mode
  - Hosting the following:
    - 2Windows2012ActiveDirectory– never hosted on the same hypervisor
    - 42 Windows 2012 Remote Desktop Servers
    - 16 Windows 2016 Web/API Servers
- HA Firewall — 2xCisco ASA 5508
- HA Load balancer –2x Big IP F5 i2600
- Rackspace Intensive support provides the following with respect to MIP's specific architecture
  - System,24/7monitoring, regularly scheduled maintenance, onsite engineers.
  - Spare parts maintained onsite, maintenance contracts kept up to date, and reviewed annually
  - Functioning of all hardware components and
  - replacement of any failed component

Access to backup & backup planning

- Weekly Full Backups
- Daily Differential Backups
- We maintain 28 days of backups online, with additional backup information maintained offsite
- MIP Customers may request one free back up of their databases once a month through the MIP support team.
- A weekly backup of all of the backups is made, encrypted and taken offsite on a four-week rotation; this is contracted through Rackspace.
- Hourly log backups
- Full backups or our operating systems are done on a weekly basis and maintained by Rackspace.

Requesting SSAE18 audit

An SSAE18 Report (Service Organization Controls Report) is a report on Controls at a Service Organization which are relevant to user entities' internal control over financial reporting. This report is obtained via a request to support who in turn request via Rackspace. To request the SSAE 18 Report, a Nondisclosure Agreement must be signed.

Platform support & system requirements

Operating System (Chose one)
Requirements for MIP Cloud

- Windows 10 (32-bit, 64-bit) Standard edition or greater
- Windows8.1 (32-bit, 64-bit) Standard edition or greater
- Internet Connectivity
  - Internet accessible with the latest browser service pack

- Supported Browsers
  - Microsoft Edge
  - Google Chrome (recommended)
  - Mozilla Firefox

Additional Supported Server/Workstation Operating Systems and SQL Servers:

While these Operating Systems X and SQL Servers are not recommended as highly as the ones listed above, the MIP Customer Support team will troubleshoot and help to the best of their ability. Should an MIP software defect be discovered on these systems, Community Brands will attempt to resolve the problem in a future release or will suggest a viable workaround. Community Brands will give prior notice before ending its support of these systems. (Microsoft Windows Server 2008 (32-bit and 64-bit) - SP2 - Supported but not recommended, Microsoft Windows Vista Business (32-bit and 64-bit) - SP2)

Connectivity

- Internet accessible with the latest browser service pack.
- MIP Cloud can be accessed on a Mac and mobile devices via a Microsoft Remote Desktop application. This is a free download from Microsoft. Mac operating systems are not supported by MIP Customer Support.

Accessing your product and updates

The services supplied by MIP Cloud are updated as the product teams release new product.

- Normal product updates are applied on Friday night, and generally complete by Saturday.
- Resources during the update are managed in such a way that the customer always has access to their application
- Depending on the type of critical update, it will be applied as soon as possible, without incurring downtime.
- Notification is handled by support via the Customer Community; we strive to provide two weeks' notice.

Service Level Agreement

https://www.mip.com/wp-content/uploads/2021/05/MIP-Dedicated-SLA.pdf

Coversheet

Resolution 12202023.11: American Paradigm

Section: III. New Business
Item: N. Resolution 12202023.11: American Paradigm
Purpose: Vote
Submitted by:
Related Material: American Paradigm Schools.pdf
CONTRACT._2024._NACS._APS.pdf

NORTHWOOD ACADEMY CHARTER SCHOOL
A Learning Sanctuary

COST / BENEFIT ANALYSIS

CBA #:
Date: 11/27/2023
Budget Category: General
Prepared By: Eric Langston, Michael McLeish
Request: American Paradigm Schools Support Contract

Overview of the Project: American Paradigms Schools (APS) would be contracted to help oversee compliance issues and provide oversight surrounding charter renewal.

Projected Cost: $45,000

Cost Details: $45,000 for oversight through 6/30/24. Any services needed after that would be subject to negotiation.

Benefits: Northwood will be going through charter renewal for 2024-2025. As such, the school must increase their level of organizational compliance. Due to turnover and lack of institutional knowledge, it is imperative the school contract with an outside agency with a deep history of organizational compliance success as well as a training resource for the daily compliance tasks.

CONSULTING AGREEMENT

THIS CONSULTING AGREEMENT (hereinafter referred to as the "Agreement") is made and entered into this 8th day of December, 2023 ("Agreement Date") by and between American Paradigm Schools, a nonprofit corporation, located at 8101 Castor Avenue, Philadelphia PA 19152 (hereinafter referred to as "APS") and Northwood Academy Charter School ("NACS"), a Pennsylvania nonprofit corporation located at 4621 Castor Avenue Philadelphia, PA 19124 (individually "Party" and collectively "Parties").

1. Term.

a. The term of this Agreement shall be effective on the Agreement Date and, unless terminated earlier pursuant to Section 1(b), shall terminate on June 30, 2024..

b. Termination for Convenience. Subject to Section 1(c), either Party may terminate this Agreement upon thirty (30) days written notice. Upon notice of termination by either Party, APS shall cooperate in good faith with NACS to ensure that termination of the Agreement pursuant to this Section 1(b) shall not materially interfere with the orderly operations of NACS's educational program.

2. Services.

a. Scope of Services. APS shall provide NACS with the comprehensive and detailed services attached hereto as Exhibit "A" and incorporated into this Agreement ("Services").

3. General Conditions of the Services.

a. Standard of Performance. In carrying out the Services, APS shall exercise diligence and competence and shall cooperate with NACS and all other persons contracting with NACS whose work affects APS's Services.

b. Compliance with Applicable Law. APS shall comply with all Applicable Law in connection with this Agreement.

c. APS Staff. APS shall assign sufficient and qualified staff to perform the Services under this Agreement. APS shall reassign from any Services any employee within seven (7) days if NACS, in its sole discretion, notifies APS in writing that, in the opinion of NACS, the employee is incompetent or incapable of carrying out any part of the Services assigned to such person.

d. Delegation of Authority to APS. NACS hereby authorizes APS to undertake the functions specified in this Agreement, it being understood that, at all times, APS remains accountable and subject to the oversight of NACS.

4. Background Checks. In accordance with 24 P.S. § 1-111, as amended, and 23 Pa. C.S.A. §§ 6354-6358, as amended, for any APS staff whose performance of Services may foreseeably result in direct contact with NACS students, APS shall submit to NACS the originals of a current (*i.e.*, processed by the Commonwealth of Pennsylvania within one (1) year prior to such individual's provision of Services) Pennsylvania and FBI criminal history record information reports and child abuse history official clearance statement.

5. Compensation, Invoices.

a. Compensation. In consideration for the Services provided by APS to NACS hereunder, NACS shall pay APS a consulting fee (the "Consulting Fee") in accordance with Exhibit "A"

b. Invoicing. For amounts properly due under this Agreement, APS shall submit invoices to NACS's agent and designated contact person:

Attention: Michael McLeish
Northwood Academy Charter School
4621 Castor Avenue
Philadelphia, PA 19124

Subject to the conditions for payment set forth herein, NACS, through its agent, shall pay APS within thirty (30) days of the agent's receipt of an invoice. For any fees or reimbursements beyond the Consulting Fee, invoices shall include a detailed, itemized statement of all charges for which payment is sought. If NACS, through its agent, contests any invoice or portion thereof, the contested part of the invoice shall not be due until the dispute has been resolved.

6. Independent Contractor. NACS has engaged APS as an independent contractor to carry out the Services, and neither APS nor any of APS's agents, employees or subcontractors shall in any way or for any purpose whatsoever be deemed an agent or employee of NACS. Neither APS nor any of its agents, employees or subcontractors constitute employees of NACS, and these persons shall have no right to receive any NACS employee benefits, or any other privileges available to NACS employees. Neither APS nor its agents, employees or subcontractors shall represent themselves in any way as agents or employees of NACS, and none of APS, its agents, employees or subcontractors has any power to legally bind NACS to any third party.

7. Non-Discrimination. APS, for itself, its officers, agents, employees and subcontractors, covenants and agrees that it shall not discriminate against or intimidate any employee or other Person on account of age, race, color, sex, sexual orientation, handicap, disability, religious creed, ancestry, national origin or Vietnam-era or any other veteran status. NACS is an equal opportunity employer under Applicable Law and requires the same of APS. NACS shall not do business with any Person that unlawfully discriminates based on age, race, color, sex, sexual orientation, gender, handicap, disability, religious creed, ancestry, national origin or Vietnam-era or any other veteran status, or any other impermissible ground in hiring, promotion, subcontracting or procurement practices.

8. Mutual Indemnification; Litigation Cooperation; Notice of Claims.

a. Indemnification of NACS. APS shall hold NACS and its trustees, officers, successors, assigns, and agents (the "NACS Indemnified Persons") harmless and indemnify each of them from and against any and all claims, losses, expenses incurred in connection with Claims and/or enforcement of this Agreement, plus interest from the date incurred through the date of payment at the prime lending rate as determined by *The Wall Street Journal*, from time to time prevailing (collectively, the "Indemnified Claims"), incurred or to be incurred by any NACS Indemnified Person resulting from or arising out of (i) APS's negligence or willful misconduct or (ii) any breach or violation of APS's representations, warranties, covenants, or agreements contained in this Agreement.

b. Indemnification of APS. NACS shall hold APS and its affiliates and the shareholders, directors, officers, partners, successors, assigns, and agents of each of them harmless and indemnify each of them from and against any and all Indemnified Claims incurred or to be incurred by any of them resulting from or arising out of (i) the NACS's negligence or willful misconduct or (ii) any breach or violation of NACS's representations, warranties, covenants and agreements contained in this Agreement.

c. Indemnification of Third Party Claims. The obligations and liabilities of any Party to indemnify the other under this Section with respect to a Claim relating to or arising from third parties (a "Third Party Claim") shall be subject to the following terms and conditions:

i. Notice and Defense. The Party to be indemnified (the "Indemnified Party") will give the Party from whom indemnification is sought (the "Indemnifying Party") prompt written notice of any such Claim, and the Indemnifying Party may undertake the defense thereof by representatives chosen by it. Failure to give notice shall not affect the Indemnifying Party's duty or obligations under this Section 11 except to the extent the Indemnifying Party is prejudiced thereby. If the Indemnifying Party undertakes the defense of a Third-Party Claim, then the Indemnifying Party shall be deemed to accept that it has an indemnification obligation under this Section 11 with respect to such Third Party Claim, unless it shall in writing reserve the right to contest its obligation to provide indemnity with respect to such Third Party Claim. So long as the Indemnifying Party is defending any such Third Party Claim actively and in good faith, the Indemnified Party shall not settle such Claim. The Indemnified Party shall make available to the Indemnifying Party or its representatives all records and other materials required by them and in the possession or under the control of the Indemnified Party, for the use of the Indemnifying Party and its representatives in defending any such Claim and shall in other respects give reasonable cooperation in such defense.

ii. Failure to Defend. If the Indemnifying Party, within thirty (30) days after notice of any such Claim, fails to dispute the obligation of the Indemnifying Party with respect to such Claim and fails to defend such Claim actively and in good faith, then the Indemnified Party will (upon written notice to the Indemnifying Party) have the right to undertake the defense, compromise or settlement of such Claim or consent to the entry of a judgment with respect to such Claim, on behalf of and for the account and risk of the Indemnifying Party, and the Indemnifying Party shall thereafter have no right to challenge the Indemnified Party's defense, compromise, settlement or consent to judgment therein.

iii. Indemnified Party's Rights. Anything in this Section to the contrary notwithstanding, (i) if there is a reasonable probability that a Claim may materially and adversely affect the Indemnified Party other than as a result of money damages or other money payments, the Indemnified Party shall have the right to defend, compromise or settle such Claim, and (ii) the Indemnifying Party shall not, without the written consent of the Indemnified Party, settle or compromise any Claim or consent to the entry of any judgment which does not include as an unconditional term thereof the giving by the claimant or the plaintiff to the Indemnified Party of a release from all liability in respect to such Claim.

d. Payment. The Indemnifying Party shall promptly pay the Indemnified Party any amount due under this Section. Upon judgment, determination, settlement or compromise of any third party claim, the Indemnifying Party shall pay promptly on behalf of the Indemnified Party, and/or to the Indemnified Party in reimbursement of any amount theretofore required to be paid by it, the amount so determined by judgment, determination, settlement or compromise and all other Claims of the Indemnified Party with respect thereto, unless in the case of a judgment, an appeal is made from the judgment. If the Indemnifying Party desires to appeal from an adverse judgment, then the Indemnifying Party shall post and pay the cost of the security or bond to stay execution of the judgment pending appeal. Upon the payment in full by the Indemnifying Party of such amounts, the Indemnifying Party shall succeed to the rights of such Indemnified Party, to the extent not waived in settlement, against the third party who made such third-party claim.

e. Adjustment of Liability. In the event an Indemnifying Party is required to make any payment under this Section in respect of any damages, liability, obligation, loss, claim, or other amount indemnified hereunder, such Indemnifying Party shall pay the Indemnified Party an amount which is equal to the sum of (i) the amount

of such damages, liability obligation, loss, claim or other amount, minus (ii) the amount of any insurance proceeds the Indemnified Party actually receives with respect thereto, minus (iii) any third party payments actually received by the Indemnified Party with respect to such damages, liability, obligation, loss, claim or other amount after demand or notice to such third party from the Indemnifying Party (with the consent of the Indemnified Party which will not be unreasonably withheld).

9. Insurance. APS shall, as soon as practicable following the Effective Date, and at all times thereafter during the Term, carry, from insurance companies licensed to do business in the Commonwealth of Pennsylvania and with a minimum rating of "A-" or better (as determined by A.M. Best Company): (i) commercial general liability insurance with a minimum combined personal injury and property damage limit of at least $2,000,000.00 naming NACS as an additional insured, (ii) workers' compensation insurance with statutorily required minimum damage limits; provided, however, that APS may, in consultation with NACS, obtain and maintain insurance with minimum amounts that are less those set forth in parts (i) and (ii) of this Section if such lower minimum amounts are customary for providers of educational management services in the charter school industry. Such insurance policies shall be designated as primary and shall also provide that they may not be canceled or materially changed without at least thirty (30) days prior written notice to NACS. APS shall furnish NACS with certificates of insurance evidencing compliance with this Section within thirty (30) days after the execution of this Agreement and at reasonable intervals thereafter upon NACS's reasonable request.

10. Confidentiality, Student Records.

a. Confidential Information. Both Parties shall keep in strict confidence all information acquired in connection with or because of this Agreement that is not generally known to others ("Confidential Information"). During the Term of this Agreement and at any time thereafter, without the prior written consent of its counterpart, neither Party shall disclose or use to its advantage, profit or gain any Confidential Information or information which is subject to a third party's proprietary right, such as a copyrighted or trademarked work.

b. Student Records. APS shall keep in strict confidence as required and to the fullest extent required by any Applicable Law, including but not limited to the Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g ("FERPA"), any and all records and information, in whatever form or format received, pertaining to NACS's individual students and children, including but not limited to any academic or grade information, attendance, truancy, discipline, receipt of special education services or supplementary educational services, social security or public benefits, or information as to race, ethnicity or disability.

11. Default; Notice and Cure; Remedies.

a. Event of Default by APS. Each of the following constitutes an Event of Default by APS under this Agreement:

i. Material failure by APS or any subcontractor to comply with any term, covenant or condition set forth in this Agreement.

ii. Any material misrepresentation by APS in (a) this Agreement, (b) any other document submitted to NACS by APS, or (c) otherwise by APS directly or indirectly to NACS in connection with NACS's decision to execute, deliver and perform this Agreement.

iii. Failure of APS to provide, within ten (10) business days, assurance reasonably acceptable to NACS that it can perform the Services in conformity with the terms of the Agreement if (a) NACS has a reasonable basis to believe at any time during the Term of the Agreement that APS will not be able to perform the Services; and (b) NACS demands in writing assurance of APS's performance.

iv. Misappropriation by APS of any funds provided under this Agreement or failure by APS to notify NACS upon discovery of any misappropriation.

v. Indictment of or other issuance of formal criminal charges against APS, or any of its directors, employees, agents or subcontractors or any of the directors, employees or agents of a subcontractor or any criminal offense or any other violation of Applicable Law directly relating to this Agreement or the Services, or which adversely affects APS's performance of this Agreement in accordance with its terms, whether or not a court of law or other tribunal ultimately accepts a verdict or plea of guilty or no contest regarding the charged offense.

b. Event of Default by NACS. Failure to pay amounts owed to APS within ten (10) business days of the date upon which they are due shall constitute an Event of Default by NACS.

c. Notice and Cure. If either Party commits or permits an Event of Default, its counterpart shall notify the defaulting Party in writing of its determination that an Event of Default has occurred. The defaulting Party shall have ten (10) business days from receipt of that notice, or such additional cure period as the non-defaulting Party may authorize in its sole discretion, to correct the Event of Default.

d. Remedies. If the defaulting Party does not cure the Event of Default within the period allowed by the non-defaulting Party, then the non-defaulting Party may immediately terminate this Agreement upon written notice to the other Party, in which case APS shall cooperate in good faith with NACS to ensure that termination of the Agreement pursuant to this Section 15 shall not materially interfere with the orderly operations of NACS's educational program.

12. Notices. All notices, demands, consents or other communications ("Notices") which either Party may be required or desire to give to the other Party shall be in writing and shall be deemed delivered when (a) personally delivered, (b) if mailed, five business days after deposit in the United States mail, postage prepaid, certified or registered mail, return receipt requested, (c) if delivered by a reputable overnight carrier, one business day after delivery to such carrier, or (d) if delivered by email, on the date the email transmission is confirmed, provided that, on such date, a separate copy is also delivered pursuant to clause (b) or (c). Delivery by mail, overnight carrier or email shall be addressed to the Parties as follows:

APS:

Ashley Redfearn, CEO
American Paradigm Schools
8101 Castor Avenue
Philadelphia, PA

and

President of the Board of Trustees
American Paradigm Schools
8101 Castor Avenue
Philadelphia, PA

and

Sand & Saidel, P.C.
/ico/ Daniel H. Saidel, Esq.
113 South 21 Street
Philadelphia, PA 19103

NACS:

Eric Langston, CEO
Northwood Academy Charter School
5600 Chester Avenue
Philadelphia, PA 19143

and

President of the Board of Trustees
Northwood Academy Charter School
4621 Castor Avenue
Philadelphia, PA 19124

Any Party may change its address for notice by Notice given in accordance with the foregoing provisions. Notwithstanding the manner of delivery, whether or not in compliance with the foregoing provisions, any notice, demand or other communication actually received by a Party shall be deemed delivered when so received.

13. Representations and Warranties. The Parties each, respectively, represent and warrant that:

a. It has all necessary power and authority to execute, deliver and perform this Agreement and has completed all actions necessary in order to duly authorize the execution, delivery and performance of this Agreement; including duly authorizing the Person who sign this Agreement to do so on its behalf;

b. This Agreement, when executed and delivered, shall be a legal, valid and binding obligation of such Party, enforceable against it in accordance with its terms;

c. It is financially solvent, is able to pay all its debts as they mature and is possessed of sufficient working capital to perform the Services.

d. It is and shall be, at all times during the Term of this Agreement, duly qualified to transact business in the Commonwealth of Pennsylvania, professionally competent and duly licensed to perform the Services (if the performance of the Services requires a license).

e. It is not currently indebted to the City or the Commonwealth of Pennsylvania for or on account of any delinquent taxes for which no written settlement agreement or payment plan with the City, or the Commonwealth of Pennsylvania, as the case may be, has been executed and delivered.

14. Definitions. Except as expressly provided to the contrary elsewhere in this Agreement, capitalized terms shall have the meanings specified in this Section.

a. Agreement. "Agreement", "Agreement" or title of like kind, means the agreement of the Parties evidenced by the instruments integrated into and forming a part of this Agreement, *i.e.*, any other Exhibit incorporated into this Agreement as set forth in the Agreement for Services.

b. Applicable Law. "Applicable Law" means and includes all federal, state, and local statutes, ordinances, resolutions and regulations, including the rules and regulations of any government authority, Charter School rules, regulations and policies applicable to NACS, APS and the Services, and includes all applicable case law, court orders, injunctions and consent decrees.

c. Services. "Services" means the work that APS has agreed to complete under this Agreement, as described in this Agreement, and any relevant exhibits or addenda forming part of this Agreement.

15. Miscellaneous.

a. Applicable Law; Venue. This Agreement shall be construed and enforced under the law of the Commonwealth of Pennsylvania, regardless of its conflict of laws provisions, and without the aid of any canon, custom or rule of law requiring construction against the draftsman. In the event that the Parties cannot amicably resolve any dispute and a Party resorts to legal action, such Party shall file suit only in the state or federal courts sitting in Philadelphia, Pennsylvania.

b. Alternative Dispute Resolution.

i. Good Faith Negotiation of Disputes. The Parties agree to cooperate in good faith to all actions relating to this Agreement, to communicate openly and honestly, and generally to attempt to avoid disputes. If, nevertheless, a dispute should arise in connection with this Agreement, either Party may give notice to the other Party of intent to negotiate, and the Parties agree to use their best efforts to resolve such dispute in a fair and equitable manner. In the event any dispute or Claim arising out of or relating to this Agreement or the relationship resulting in or from this Agreement (a "Dispute") is unable to be resolved by the Parties (or if one of the Parties refuses to participate in such negotiations) within twenty (20) calendar days from delivery of the notice of intent to negotiate, either Party may give written notice to the other of a demand for arbitration, whereupon the Dispute shall be resolved in accordance with the following alternative dispute resolution procedure.

ii. Binding Arbitration Except With Respect to Intellectual Property and Injunctive Relief. Any Dispute will be resolved by binding arbitration in accordance with the Commercial Arbitration Rules of The American Arbitration Association (the "Arbitration Rules"). Within seven (7) calendar days following the giving by either Party of a written notice of a demand for arbitration, (1) each Party shall designate its panel representative and (2) the Party giving such notice shall also give notice to the American Arbitration Association, requesting that they designate the third panel member, who shall serve as the Chairperson. If the American Arbitration Association is unwilling or unable to designate a third panel member within seven calendar days of being requested to do so, the Party representatives shall do so within seven (7) additional calendar days. The arbitrators shall convene a hearing as soon as possible thereafter. Each Party may present witnesses, documentary, and other evidence on its behalf, but strict rules of evidence shall not apply. The arbitrators may permit the filing of briefs upon request of either Party. The arbitrators shall issue a written opinion concerning the Dispute, together with their award, within 30 days following the close of the hearing.

iii. No Punitive Damages. Notwithstanding anything to the contrary in the Arbitration Rules or otherwise, the arbitrators are not empowered to award punitive damages.

iv. Expense Shifting For Arbitration Avoidance. Notwithstanding anything to the contrary in the Arbitration Rules or otherwise, no Party may seek judicial relief regarding any Dispute. In the event a Party violates this provision by bringing any action for judicial relief in the first instance without pursuing arbitration prior thereto, such Party will be liable to the other Party for, among other things, all of the other Party's costs and expenses (including, without limitation, court costs and attorneys' fees) incurred to stay or dismiss such judicial

action and/or remove or remand it to arbitration. It shall not be a violation of this arbitration provision for the Party entitled to collect such costs and expenses to seek to have them included in a judicial order of dismissal, removal, or remand. In the alternative, such Party may seek an immediate and separate award of such costs and expenses at the outset of the arbitration, which the arbitrators must grant, and the Party may seek immediately to confirm such award of costs and expenses. In addition, if either Party brings any judicial action to vacate or modify any award rendered pursuant to arbitration, or opposes a judicial action to confirm such award, and the Party bringing such action to vacate or modify or opposing confirmation of such award does not prevail, the Party bringing such action will pay all of the costs and expenses (including, without limitation, court costs and attorneys' fees) incurred by the other Party in defending against the action to vacate or modify such award or in pursuing confirmation of such award. The cost shifting provisions of the preceding sentence shall apply equally of judicial decisions to which the preceding sentence applies. It shall not be a violation of this arbitration provision for the Party entitled to collect such costs and expenses to seek to have them included in a judicial order dealing with confirmation, vacation, or modification of an award, or any order on an appeal to which the preceding sentence applies.

v. Waiver of Jury Trial. The Parties knowingly and willingly waive the right to a jury trial with respect to any Dispute, whether or not subject to the foregoing arbitration provision, and including any Dispute within the foregoing arbitration provision but found not to be subject to arbitration for any reason.

vi. Venue When Judicial Resort is Authorized. Any action to confirm an arbitral award shall be brought in the courts of the Commonwealth of Pennsylvania. The Parties agree that this Agreement concerns transactions involving commerce among the several states and hereby irrevocably waive any objection which either may now or hereafter have to personal jurisdiction or the laying of venue for confirmation of an arbitral award in the courts referred to in the preceding sentence. The Parties hereby further irrevocably waive and agree not to plead or claim in any such court that any such action or proceeding brought in any such court has been brought in an inconvenient forum. Nothing herein shall limit the right of either Party, following the confirmation of an arbitral award, to seek to enforce such award in any appropriate state or federal court. Nothing herein shall limit the right of either Party to seek redress with respect to any Dispute not subject to the foregoing arbitration provision (including any dispute within the foregoing arbitration provision but found not to be subject to arbitration for any reason) in any state or federal court.

c. Headings. Section headings contained in this Agreement are for reference only and shall not in any way affect the meaning or interpretation of this Agreement.

d. Severability. If a court holds any term, covenant or condition of this Agreement invalid, such holding shall not affect or impair the validity of any other terms, covenants or conditions of this Agreement, which the Parties hereby deem severable and which shall remain in full force and effect.

e. Survival. Any and all provisions of this Agreement which contemplate performance by a Party after the expiration or earlier termination of this Agreement shall survive and be enforceable after such expiration or termination, including without limitation provisions relating to ownership of Materials and indemnification.

f. Waiver. No one shall or may find, hold or determine that a Party has waived any term, covenant or condition set forth in this Agreement, any Event of Default, or any remedy set forth in this Agreement, unless that Party has set forth its waiver in a writing signed by that Party.

g. No Partnership or Agency. Anything in this Agreement to the contrary notwithstanding, the Parties do not intend to create, and nothing contained in this Agreement shall be construed as creating, a joint venture or partnership between NACS and APS with respect to the Services. Neither APS nor NACS shall have any power to bind the other Party in any manner whatsoever to any third party. APS does not function as an agent of NACS in its dealings with any third party.

h. No Third Party Beneficiaries. Nothing in this Agreement shall be construed to create any contractual relationship with, or to give a cause of action or remedy in favor of, any third party against either NACS or APS. Nothing in this Agreement is intended to benefit any third party.

i. Entire Agreement; Amendment. This Agreement includes all exhibits and addenda, if any, referred to herein, all of which are hereby incorporated by reference. This Agreement constitutes the entire agreement between the Parties and supersedes all prior and contemporaneous oral and written agreements and statements, all of which have been fully integrated herein. This Agreement also supersedes any course of conduct, performance or dealing between the Parties. No amendment or modification changing this Agreement's scope or terms shall have any force or effect unless executed and delivered in writing and signed by both Parties.

j. Counterparts. The Parties may execute and deliver this Agreement in any number of counterparts, each of which shall be deemed to be an original and all of which shall constitute, together, one and the same agreement.

k. Force Majeure. Notwithstanding any other sections of this Agreement, neither Party will be liable for any delay in performance or impossibility of performance due to acts of God or due to war, riot, terrorism, civil war, embargo, fire, flood, explosion, sabotage, accident, labor strike or other acts beyond its reasonable control.

l. Interpretation; Number, Gender. The words "herein" "hereof" and "hereunder" and other words of similar import refer to this Agreement as a whole, and not to any particular Section, subsection or clause contained in this Agreement. Whenever the context requires, words used in the singular shall be construed to include the plural and vice versa, and pronouns of any gender shall be deemed to include the masculine, feminine and neuter genders.

IN WITNESS WHEREOF, the parties hereto have hereunder set their hands as of the date first above written.

ATTEST:
Northwood Academy Charter School
a nonprofit corporation.

By:_____

Title: _____

American Paradigm Schools
a nonprofit corporation.

Powered by BoardOnTrack

By: _____

Title: _____

EXHIBIT A
SERVICES

Organizational Advisory Services. APS will provide the following Organizational Advisory Services during the Term of this Agreement.

A. Needs Assessment. APS will coordinate with NACS designated contact points to conduct a needs assessment in the following areas:

   a. Epicenter Compliance.

   b. Annual Charter Evaluation ("ACE") Framework.

B. Organizational / Advisory Support. APS will coordinate with NACS designated contact points to advise NACS in the following areas:

   a. Deadlines for School District of Philadelphia "Epicenter" Submissions required during the Term of this Agreement.

   b. Training of designated contacts in systems of State and School-District level compliance (excluding data review/PIMS).

C. Renewal Preparation Advisory Support. APS will coordinate with NACS designated contact points to advise NAC in the following areas:

   a. Provide weekly written recommendations of steps that NACS should take to prepare its charter renewal application.

   b. Provide monthly professional development to designated NACS personnel regarding charter renewal.

D. Cost - For the provision of Organizational Advisory Services, NACS shall pay APS forty five thousand dollars ($45,000) as follows: $10,000 due on January 1, 2024 and $7,000 due on the 1st of each month thereafter until full payment by NACS for Organizational Advisory Services is made to APS.

Coversheet

Resolution 12202023.12: Additional 2 Lunch Aides

Section:	III. New Business
Item:	O. Resolution 12202023.12: Additional 2 Lunch Aides
Purpose:	Vote
Submitted by:	
Related Material:	Lunch Aide Positions.pdf NACS - Additional Lunch Aide Rationale (1).docx

NORTHWOOD ACADEMY CHARTER SCHOOL
A Learning Sanctuary

COST / BENEFIT ANALYSIS

CBA #:
Date: 12/1/2023
Budget Category: Food Service
Prepared By: Averyel Sawyer, Eric Langston, Michael McLeish
Request: 2 Lunch Aides

Overview of the Project: Two lunch aides to help supervise students during lunchroom hours.

Projected Cost: $22,080 annually

Cost Details: $12 per hour plus at 20 hours a week over a 40-week period, in addition to 15% benefits costs.

Benefits: The school currently has one lunch aide on staff, responsible for the entire cafeteria, requiring teachers to oversee lunch service. Two additional lunch aides would allow for a more orderly lunch service, as well as limit the need for teacher presence. This also allows the school to effectively spend their food service surplus.

NORTHWOOD ACADEMY CHARTER SCHOOL
A Learning Sanctuary

Rationale for Northwood Academy Lunch Aide

Position Specific Rationale:

Due to the high surplus of lunch funds, rationale for more lunch aides (2) would decrease surplus within governmental allowable levels and increase the amount of assistance on hand in the cafeteria during student lunch/feeding times.

The job description is attached and outlines the primary responsibilities which are:

- Supervision of students during lunch
- Monitor of recess when applicable
- Facilitate trash collection.
- Monitor of bathrooms when needed.
- Deliver half-day lunches to classrooms.
- Communicate with administration and leadership.

(Please see attached JD)

Timeline:

Week Beginning	Transition Focus	Responsible Party
11/20	Finalize position specification and related recruiting tools	HR
11/20	Begin sourcing position	HR
11/20	Carry-out recruitment efforts	HR/Administration
11/27	Extend Offer for start	HR w/approval

Coversheet

Resolution 12202023.13: NACS Staff Winter Bonus

Section: III. New Business
Item: P. Resolution 12202023.13: NACS Staff Winter Bonus
Purpose: Vote
Submitted by:
Related Material: Staff Winter Bonus.pdf

NORTHWOOD ACADEMY CHARTER SCHOOL
A Learning Sanctuary

COST / BENEFIT ANALYSIS

CBA #:
Date: 11/28/2023
Budget Category: General
Prepared By: Eric Langston, Michael McLeish
Request: Staff Winter Bonus

Overview of the Project: $200 staff bonus, grossed up, as consistent with prior year's request.

Projected Cost: $25,500

Cost Details: $200 ($200 net and $300) for approximately 85 Northwood-employed staff members.

Benefits: Consistent with prior year's holiday bonus, serving as a morale booster.

Coversheet

Resolution 12202023.14: Employee Referral Program

Section: III. New Business
Item: Q. Resolution 12202023.14: Employee Referral Program
Purpose: Vote
Submitted by:
Related Material: Employee Referral Program.pdf

NORTHWOOD ACADEMY CHARTER SCHOOL
A Learning Sanctuary

COST / BENEFIT ANALYSIS

CBA #:
Date: 11/27/2023
Budget Category: ESSER III
Prepared By: Eric Langston, Michael McLeish
Request: Employee Referral Program

Overview of the Project: The Northwood Employee Referral Program will financially incentivize current employees to refer highly qualified candidates to the school. The referral candidate must be hired and complete 90 days of employment prior to release of the funds to the existing employee. Th stipend will take effect starting 1/3/24.

Projected Cost: $20,000, though exact price is variable, depending on number of hires.

Cost Details: $1,500 for full-time non-instructional employees
$2,500 for certified teachers
$3,000 for Director-level administrative position or above

Benefits: Northwood currently has several open positions that will likely continue into the next school year. The Employee Referral Program will encourage existing employees to seek out highly qualified candidates, reducing the school's reliability on outside contractors and maintaining strong, dedicated employees.

Coversheet

CBA12202023.01: Leveling Positions

Section: III. New Business
Item: R. CBA12202023.01: Leveling Positions
Purpose: Vote
Submitted by:
Related Material: Leveling Positions CBA.pdf

NORTHWOOD ACADEMY CHARTER SCHOOL
A Learning Sanctuary

COST / BENEFIT ANALYSIS

CBA #:
Date: 12/6/2023
Budget Category: General
Prepared By: Eric Langston, Michael McLeish
Request: Leveling three employees

Overview of the Project: Total HR Solutions was hired to conduct a compensation study for all non-bargaining unit staff. The results showed all but three positions were in acceptable salary bands. In order to level those three employees to the 25th percentile, salary adjustments are needed.

Projected Cost: $49,008

Cost Details: $7,225 employee A, plus benefits
$15,198 employee B, plus benefits
$20,947 employee C, plus benefits

Benefits: This will ensure a higher retention rate, as well as ensuring equity by conforming all salaries to a minimum 25th percentile compensation baseline.

Coversheet

Resolution 12202023.15: Expulsion of J.R.

Section:	III. New Business
Item:	S. Resolution 12202023.15: Expulsion of J.R.
Purpose:	Vote
Submitted by:	
Related Material:	JoRi_Findings of Fact and Conclusions of Law.docx

BOARD OF TRUSTEES

NORTHWOOD ACADEMY CHARTER SCHOOL

IN RE: FORMAL HEARING OF JOEL RIVERS

FINDINGS OF FACT AND CONCLUSIONS OF LAW

The Findings of Fact and Conclusions of Law contained herein were prepared on behalf of the Administration by and through its legal counsel.

I. FINDINGS OF FACT

1. Student Joel Rivers ("Student" or "J.R. ") is a former eighth-grade student at Northwood Academy Charter School.

2. J.R. unilaterally withdrew from Northwood Academy Charter School on 11/1/23.

3. Northwood Academy Charter School ("NACS" or "Charter School") has a Parent-Student Handbook which sets forth the levels of disciplinary offenses and the consequences for each offense ("Code of Conduct").

4. This Code of Conduct is made available to all students and families.

5. On October 20 2023, J.R. had a knife in his possession on school grounds.

6. Based on other student reports, J.R. had previously shown the knife and made threatening remarks to other classmates on September 28, 2023 on school grounds. (See Ex. 7).

7. On October 20, 2023, a student reported to the front office that J.R. had a knife in his possession and that the student felt scared.

8. Following this report, NACS Principal Diana Abellard and the school's security team went to retrieve J.R. from class.

9. J.R. voluntarily handed the knife over to NACS Administration and provided a written statement as well. (See Ex. 2 and 6).

10. NACS took written statements from other students where it was revealed to the Charter School for the first time that J.R. had possessed a knife at school and threatened other students before. (See Ex. 7).

11. Principal Abellard contacted those students' families. The first family wanted to speak with their child but also expressed that they wanted the school to handle the matter accordingly. The second family wanted to press charges against J.R.

12. Also in response to J.R.'s possession of a knife on October 20, 2023, NACS called the Philadelphia Police.

13. The police officer's name is Officer Martinez. A police report was made and a DC number provided. (Ex. 1)

14. The police took J.R. into custody on October 20, 2023 but he was ultimately released back into Parent's custody.

15. There is a picture of the knife. (Ex. 5).

16. The knife's blade is approximately two and a half inches long.

17. J.R. was suspended for ten (10) school days.

18. Due to J.R. being in police custody on October 20, his suspension did begin until October 23, 2023. The last day of J.R.'s suspension was November 3, 2023.

19. An informal hearing was held via Zoom on October 27, 2023. Parent received an informal hearing notice and attended the informal hearing. (See Ex. 3).

20. Parent did not deny J.R.'s possession of the knife nor did she contest the ten (10) school day suspension.

21. Since J.R. has an IEP, the Charter School held a Manifestation Determination Hearing (MDH) via Zoom also on October 27, 2023.

22. Parent was invited to the MDH and participated.

23. The Charter School found that J.R.'s conduct was not a manifestation of his disability and Parent agreed.

24. Parent received a copy of the MDH paperwork and her procedural safeguards.

25. A formal expulsion hearing occurred on November 3, 2023, in accordance with the Pennsylvania Public School Code of 1949, as amended. *See* 22 Pa. Code § 12.8.

26. The Board of Trustees of NACS was represented by Miranda Dang, Esq. who acted as Hearing Officer for the formal expulsion hearing.

27. The NACS Administration ("Administration") is represented by Mckenna Snyder LLC.

28. The following people were in attendance at the formal expulsion hearing: Diana Abellard (NACS Principal), Eric Langston (NACS CEO), Kristine Spraga (NACS Board Member), Rachel Wilcove, Esq. (Attorney for NACS), and Miranda Dang, Esq. (Hearing Officer).

29. Student and Student's parent ("Parent") were notified of the time, date, and location of the expulsion hearing by written notice sent by United States certified mail, FedEx, and e-mail. This notice also included a Notice of Charges, a copy of the NACS Parent-Student Handbook, and a photo of the knife J.R. had in his possession on October 20, 2023. (Ex. 4).

30. Student and Parent received the Formal Hearing Notice three days in advance in compliance with 22 Pa. Code § 12.8.

31. Neither Parent nor Student attended the formal hearing.

32. NACS is unaware of any Parent/Student legal counsel.

33. The Administration called the following witnesses at the formal hearing: Diana Abellard and Eric Langston.

34. Principal Abellard testified to the events of October 20, 2023 and authenticated/spoke to Exhibits 1-8.

35. Possession of a weapon is identified in the NACS Code of Conduct as a Level 3 offense that can lead to expulsion. (Ex. 8).

36. Per the Charter School's Memorandum of Understanding with the Philadelphia Police Department, a Level 3 offense may lead to a report to law enforcement. (Ex. 8).

37. Threats/intimidation towards other students is a Level 2 offense per the NACS Code of Conduct. (Ex. 3).

38. Per Diana Abellard's testimony, J.R. admitted to possession of the knife and there is no uncertainty as to whether the knife constituted a weapon.

39. Per Eric Langston's testimony, the NACS Administration is recommending the Student for expulsion for one (1) year but will also defer to the Board's discretion.

40. The testimony of the Administration's witnesses is deemed credible.

II. CONCLUSIONS OF LAW

1. Section 12.3 of Title 22 of the Pennsylvania Code states that the governing board has the authority to make reasonable and necessary rules governing the conduct of students in school.

2. NACS has a Code of Conduct permitting expulsion for Level 3 offenses.

3. The Pennsylvania Safe Schools Act provides in part:

> Except as otherwise provided in this section, a school district or area vocational-technical school shall expel, for a period of not less than one (1) year, any student who is determined to have brought onto or is in possession of a weapon on any school property, any school-sponsored activity or any public conveyance providing transportation to a school or school-sponsored activity.
>
> 24 P.S. § 13-1317.2(a).

4. Section 13-1317.2(g) defines a weapon to include without limitation "any knife, cutting instrument, cutting tool, nunchaku, firearm, shotgun, rifle

and any other tool, instrument or implement capable of inflicting serious bodily injury." 24 P.S. § 13-1317.2(g).

5. The knife is a weapon as defined by the Act. 24 P.S. § 13-1317.2(g).

6. The Safe Schools Act also provides that a recommendation may be made on a case-by-case basis to modify the expulsion requirements for possession of a weapon. 24 P.S. § 13-1317.2(c).

7. Student was in possession of a weapon in violation of NACS Code of Conduct and the Pennsylvania Safe Schools Act, 24 P.S. § 13-1317.2 (a).

8. Student was in possession of a weapon not just on October 20, 2023, but also on September 28, 2023 and had made threats to other students while in possession of the knife.

9. J.R.'s threats towards other students constitute a Level 2 violation of threats/intimidation. (Ex. 8).

10. J.R.'s possession of a knife on school property constitutes a Level 3 violation. (Ex. 8).

11. While Pennsylvania law requires an expulsion for possession of a weapon on school property, it also requires that schools, "in the case of an exceptional student, take all steps necessary to comply with the Individuals with Disabilities Education Act." 24 P.S. § 13-1317.2(c).

12. The IDEA requires a MDH prior to changing a student with a disability's placement based on a code of conduct violation. The IDEA defines a change of placement as an exclusion from school for more than ten (10) consecutive school days or "the child has been subjected to a series of removals that constitute a pattern." 34 C.F.R. § 300.536.

13. An expulsion is a change of placement under the IDEA's regulations.

14. "If the LEA, the parent, and relevant members of the IEP Team make the determination that the conduct was a manifestation of the child's disability, the IEP Team must—

(1) Either—

(i) Conduct a functional behavioral assessment, unless the LEA had conducted a functional behavioral assessment before the behavior that resulted in the change of placement occurred, and implement a behavioral intervention plan for the child; or

(ii) If a behavioral intervention plan already has been developed, review the behavioral intervention plan, and modify it, as necessary, to address the behavior; and

(2) Except as provided in paragraph (g) of this section, return the child to the placement from which the child was removed, unless the parent and the LEA agree to a change of placement as part of the modification of the behavioral intervention plan. 34 C.F.R. § 300.530(f).

15. If the LEA, parent, and relevant members of the IEP team find that the student's conduct was not a manifestation of their disability, the LEA "may apply the relevant disciplinary procedures to children with disabilities in the same manner and for the same duration as the procedures would be applied to children without disabilities, except as provided in paragraph (d) of this section." 34 C.F.R. § 300.530(c).

16. Since Student possessed a weapon in school, the Charter School was required to hold a MDH before proceeding with expulsion proceedings per 24 P.S. § 13-1317.2.

17. The Charter School did not find that the conduct in question was a manifestation of Student's disability and as such was not only permitted to proceed with expulsion, but was legally obligated to do so.

18. In the event that Student appears before the Board or an authorized Hearing Officer in a future disciplinary hearing, the transcript and Findings of Fact and Conclusions of Law pertaining to this case may be presented in the future hearing.

IF PARENT OR STUDENT DISAGREE WITH THE RESULTS OF THE HEARING, RECOURSE IS AVAILABLE IN THE PHILADELPHIA COUNTY COURT OF COMMON PLEAS. IF IT IS ALLEGED THAT A CONSTITUTIONAL ISSUE IS INVOLVED, PARENT OR STUDENT MAY FILE A CLAIM FOR RELIEF IN THE APPROPRIATE FEDERAL DISTRICT COURT. FOR FEDERAL FILINGS, PHILADELPHIA IS PART OF THE EASTERN DISTRICT OF PENNSYLVANIA.

By: _____
Administrator

Date: _____