

COMMUNITY ACADEMY OF PHILADELPHIA
Minutes of a Meeting
of the Board of Directors
Held March 29, 2021

A meeting of the Board of Directors (the “Board”) of Community Academy of Philadelphia, a Pennsylvania Charter School, a Pennsylvania non-profit corporation (the “School”), was held by videoconference on Monday, March 29, 2021. The following Board members were present at the meeting: Wendy Williams, MSW, Acting Chair of the Board; John M. Fitzsimmons, MD, MBA; Frank Viola, MPA; Marangeli Osoria, BS; Jesus Vasquez, BS-MIS; Candido Silva, Jr. (who joined the meeting after it commenced); Stephanie Hernandez, Esq.; and TiRease Holmes, MS and MBA. Also present at the meeting were Alberta P. O’Brien, EdD, Chief Executive Officer (“CEO”) of the School; Joseph H. G. Proietta, Founder and President Emeritus of the School; Elizabeth McCluskey, EdD, Chief Academic Officer; Aykema Mabery-Austin, Chief Financial Officer; John Proietta, BBA, Deputy CEO of Non-Academic Operations; Kianna Acabeo, BS, Executive Assistant to the CEO; Michael Whisman, accountant with Charter Choices, Inc.; Joseph Martin, financial analyst with Charter Choices, Inc.; and Maria Granholm, Esq. of Duane Morris LLP. Board member Jose Gomez, MS was absent from the meeting.

Having met a quorum, Ms. Williams, acting as Chair of the meeting, called the meeting to order at 4:01 p.m.

As the first order of business, Ms. Williams called for a review of the attached minutes from the regularly scheduled meeting of the Board held on February 8, 2021. The Board reviewed and discussed the draft minutes. Thereafter, upon a motion that was duly made and seconded, the minutes from the meeting of the Board held on February 8, 2021 were unanimously approved. Mr. Silva had not yet joined the meeting and thus did not participate in such approval. The Board directed that the minutes be placed in the School’s minute book.

Second, Ms. Williams asked if there were any speakers who wished to address the Board and there were none.

Third, Ms. Williams requested an Accountant/Business Office update. Mr. Whisman presented the attached unaudited financial statements for the eight (8)-month period ended February 28, 2021. Mr. Whisman reviewed with the Board the Summary and Management Report included in the financial statements, beginning with the School’s balance sheet at February 28, 2021. Mr. Whisman noted that the School’s cash increased from \$9,435,601 at June 30, 2020 and \$11,491,538 at December 31, 2020 to \$12,630,348 at February 28, 2021. Mr. Whisman explained that the increase in cash since December 31, 2020 was primarily due to cash reserves continuing to increase in advance of an upcoming Pennsylvania Public School Employees’ Retirement System (“PSERS”) payment, decreases in payroll costs and collection of Title I and CARES Act funds. Mr. Whisman pointed out that accounts payable increased from \$829,484 at December 31, 2020 to \$1,166,232 at February 28, 2021, due to an increase in the School’s PSERS liability. Mr. Whisman also reported that the School’s current ratio decreased by 2.15 between December 31, 2020 and February 28, 2021 due to increased PSERS and payroll accrual liabilities, but noted that the School’s current ratio of 7.06 at February 28, 2021 continues to exceed the standard of 1.1 set by the School District of Philadelphia (the “School District”).

Next, Mr. Whisman reviewed with the Board key updates from the School's income statement for the eight (8)-month period. Mr. Whisman noted that the School's revenues are projected to be \$68,492 higher than budgeted due to an increased ratio of special education students and increased collection of CARES Act funds, partially offset by a decrease in other revenues related to the ongoing COVID-19 pandemic and reduced lunch program reimbursements. Mr. Whisman next reported that the School's expenses are projected to be \$2,355,370 less than budgeted due to savings in payroll costs, special education services, food program costs and facility and operational costs due to the ongoing COVID-19 pandemic. Mr. Whisman further reported that the School is projecting net income of \$3,729,146 for its 2020-2021 fiscal year.

Mr. Whisman next reviewed with the Board potential funding cuts that could impact the Pennsylvania charter school community, including the School, reflected in the attached. Mr. Whisman shared his thoughts on the probability of occurrence, and the impact of, such potential funding cuts. Mr. Whisman also summarized discussions from the School's last Finance Committee meeting regarding such potential funding cuts and how to mitigate any risk to the School. A lengthy discussion ensued regarding the potential funding cuts, including regarding the probability of occurrence, the impact to the School and measures the School is taking, or could take, to mitigate any risk to the School.

Fourth, Mrs. Mabery-Austin reviewed with the Board the attached 2019 Form 990 for the School, a copy of which was distributed to Board members in advance of the meeting. After a brief discussion regarding the Form 990, upon a motion duly made and seconded, the Board unanimously approved the Form 990 by roll-call vote and authorized the School's management to sign and file (or cause to be signed and filed) such Form 990. All Board members provided their approval, with the exception of Messrs. Gomez and Silva, who were absent from the meeting at the time of the vote.

Fifth, Ms. Williams asked for an update from the CEO. Dr. O'Brien first provided a brief update regarding gubernatorial legislative initiatives and proposals affecting Pennsylvania charter schools, including the previously discussed potential funding cuts. Dr. O'Brien presented the attached Resolution No. 1 to the Board, formally reflecting the School's opposition to the previously discussed proposed funding cuts directed at charter schools, consistent with the position of the Pennsylvania Coalition of Charter Schools, of which the School is a member. Following a further discussion of the proposed funding cuts and a brief discussion of the genesis of the resolution, upon a motion duly made and seconded, the Board unanimously approved Resolution No. 1 by roll-call vote.

Next, Dr. O'Brien updated the Board regarding employee hires and separations since February 9, 2021. Dr. O'Brien reviewed the new hires and separations and discussed changes in the School's personnel and contractor needs due to the ongoing COVID-19 pandemic and transitioning to a hybrid of virtual and in-person education. Dr. O'Brien also provided an updated regarding the current split of virtual and in-person classes for students in different grades and enrollment. Dr. O'Brien and the Board discussed, at length, the various considerations and challenges impacting the return to in-person education, and the School's current expectations for the remainder of the school year. Dr. O'Brien also provided an update on the School's plans for prom and graduation.

Sixth, Mr. John Proietta reviewed with the Board the **attached** updated Three Year Capital Plan from the 2020-2021 school year through the 2022-2023 school year (the “**Capital Plan**”). The Board discussed the Capital Plan, including recently completed or scheduled projects, the timing of scheduled projects and the source of funds for such projects. Following such discussion, the Board acknowledged and affirmed the updated Capital Plan and Mr. John Proietta confirmed that there would be a new capital plan prepared for the next school year. Mr. Silva joined the meeting during the discussion of the Capital Plan.

Seventh, Ms. Williams asked for an academic update from the Chief Academic Officer. Dr. McCluskey reviewed the **attached** Academic Update with the Board. First, Dr. McCluskey provided an update regarding Spring 2021 standardized testing and explained that, because the U.S. Department of Education has not granted overall waivers, the School is proceeding with plans to safely test students in compliance with standardized testing requirements. Dr. McCluskey next informed the Board that, in lieu of the School’s typical community service requirement for graduating seniors (which the Board waived for the class of 2021), seniors will receive additional instruction and guidance from two high school civics teachers on the importance of civic engagement. The Board members asked, and Dr. McCluskey answered, multiple questions regarding such additional instruction, including whether it would materially increase the teachers’ or students’ existing workload.

Next, Dr. McCluskey provided the Board with an update regarding the new textbook series reflected in Resolution No. 3 **attached** hereto. The Board briefly discussed the new textbook series, and the positive reaction of the School’s teachers’ who reviewed such textbooks. Thereafter, upon a motion duly made and seconded, the Board approved Resolution No. 3 by roll-call vote. Thereafter, Dr. McCluskey reviewed with the Board the proposed new courses of study reflected in Resolution No. 2 **attached** hereto. The Board discussed the proposed new courses and inquired as to any courses that would no longer be offered. Thereafter, upon a motion duly made and seconded, the Board approved Resolution No. 2 by roll-call vote. Finally, Dr. McCluskey provided an update regarding the School’s comprehensive planning, noting that a draft comprehensive plan would be prepared over the next few months and then provided for Board review and approval prior to being posted for public review and comment and, thereafter, submitted to Pennsylvania in November 2021.

Eighth, Ms. Williams asked whether there was any additional new business to come before the Board. The Board briefly discussed the annual Board scholarship awarded to a student at graduation and how to donate to such scholarship.

There being no further new business, Ms. Williams reminded the Board that the next Board meeting was scheduled for Monday, May 17, 2021, at 4:00 p.m., then, upon a motion duly made and seconded, the Board unanimously approved the adjournment of the meeting as of 4:53 p.m.

Community Academy of Philadelphia, CS
Board of Trustees Meeting Agenda

March 29, 2021

4:00 PM

Zoom Meeting

- I. Call to order**
- II. Amend, Review, and Approve Minute**
 - A. February 8, 2021
- III. Speakers who wish to address the Board (three [3] minutes maximum per person)**
- IV. Business Office/Accountant's Report**
 - A. Financial Statements
 - B. Form 990
 - 1. Resolution #1
- V. Committee Reports**
 - A. CEO**
 - 1. PA Coalition of Public Charter Schools Resolution #2
 - 2. Personnel Update
 - 3. Wait-list & Enrollment Update
 - B. DCEO**
 - 1. 3-Year Capital Plan
 - C. CAO**
 - 1. Academic Update
 - 2. Courses Proposed for Adoption: Resolution #3
 - 3. Textbooks Proposed for Adoption: Resolution #4
- VI. New Business**
- VII. Adjourned and set date for the next Board Meeting**
 - A. Next Board Meeting: Monday, May 17, 2021**

COMMUNITY ACADEMY OF PHILADELPHIA
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Having met a quorum, Ms. Williams, acting as Chair of the meeting, called the meeting to order at 4:02 p.m.

As the first order of business, Ms. Williams informed the Board of receipt, prior to the commencement of the meeting, of Dr. Fitzsimmons’ resignation from his position as Chair of the Board. Ms. Williams explained that Dr. Fitzsimmons would continue to serve as a member of the Board and Ms. Williams would serve as Acting Chair of the Board until the next election of Board officers. Ms. Williams recommended that her prior position as Vice Chair of the Board remain vacant until the next election of Board officers and the rest of the Board agreed. Ms. Williams, on behalf of the Board and the School’s administration, thanked Dr. Fitzsimmons for his years of service and hard work in his capacity as Chair of the Board and proposed that the Board recognize his service at the next in-person gathering of the Board.

Second, Ms. Williams called for a review of the attached minutes from the regularly scheduled meeting of the Board held on January 11, 2021. The Board reviewed and discussed the draft minutes. Thereafter, upon a motion that was duly made and seconded, the minutes from the meeting of the Board held on January 11, 2021 were unanimously approved. The Board directed that the minutes be placed in the School’s minute book.

Third, Ms. Williams asked if there were any speakers who wished to address the Board and there were none.

Fourth, Ms. Williams requested an Accountant/Business Office update. Mr. Martin directed the Board to the attached unaudited financial statements for the six (6) month period ended December 31, 2020. Mr. Martin first reviewed with the Board the School’s balance sheet at December 31, 2020 and reported that the School’s cash increased from \$9,435,601 at June 30, 2020 and \$11,247,752 at October 31, 2020 to \$11,491,538 at December 31, 2020. Mr. Martin explained that the increase in cash from October 31, 2020 to December 31, 2020 was primarily due to cash reserves continuing to increase in advance of an upcoming Pennsylvania Public School

Employees' Retirement System payment and collection of accounts receivable. Mr. Martin further reported that accounts payable decreased by \$217,845 from October 31, 2020 to December 31, 2020, primarily due to timely payment of invoices. Mr. Martin also reported that the School's current ratio and days of cash on hand continued to increase over the course of the School's fiscal year.

Next, Mr. Martin reviewed with the Board highlights from the School's income statement for the six (6) month period. Mr. Martin noted that the School's revenues are projected to be \$111,110 higher than budgeted due to an increased ratio of special education students and increased collection of CARES Act funds. Mr. Martin further noted that such projected increase in revenue was partially offset by a projected decrease in certain revenues related to the ongoing COVID-19 pandemic and reduced lunch program reimbursements. Mr. Martin next reported that the School's expenses are projected to be \$1,889,679 less than budgeted due to savings in payroll costs, special education services, food program costs and facility and operational costs due to the ongoing COVID-19 pandemic.

Mr. Martin next provided an update to the Board regarding the availability of federal COVID-19-related financial relief. Mr. Martin noted that the School was allocated \$900,000 in CARES Act funding, which amount is continuing to be drawn upon for eligible uses and explained that another round of federal COVID-19 relief is being made available to the education sector and that the School is expected to be allocated \$4,196,357 in additional funding for certain eligible uses. The Board discussed the new COVID-19 relief legislation and appropriate uses of any funds available to the School under such legislation. The Board acknowledged and agreed that such funds would not increase the School's going-forward budget given that they are one-time amounts available to the School, and that such funds should be used only for the School's existing needs, not any expansion or new endeavors which would require ongoing funding beyond the applicable school year(s) in which such amounts are received.

Next, Mrs. Mabery-Austin provided additional insight on current and anticipated changes in revenues and expenditures as well as a brief update regarding changes in rates for the School's healthcare and dental plans in connection with the renewal of such plans, and how such rates compared to budgeted rates.

Fifth, Ms. Williams asked for an update from the CEO. Dr. O'Brien first revisited the earlier discussion regarding additional CARES Act funding and the best use of such funds and provided her input on use of any such funds. Next, Dr. O'Brien updated the Board regarding employee hires and separations since December 7, 2020. Dr. O'Brien reviewed the new hire and separations and discussed changes in the School's personnel and contractor needs due to the ongoing COVID-19 pandemic. The Board discussed the staffing changes, including anticipated timeline for re-hiring a music teacher and reintroducing music into the School's curriculum. Thereafter, the Board discussed the types of student support that may be necessary in connection with reopening after an extended period of virtual learning. Dr. O'Brien reported that the School plans to hold a "summer camp" as an additional method by which to get students reengaged in school and also provide an opportunity for students to prepare for restarting school in the Fall.

Dr. O'Brien next provided a legislative update and reviewed recent gubernatorial legislative initiatives and proposals affecting Pennsylvania charter schools, and, primarily, cyber charter schools.

Next, Dr. O'Brien provided an update to the Board regarding the ongoing COVID-19 pandemic and various matters related thereto. Dr. O'Brien first provided an update related to the distribution and availability of the COVID-19 vaccine for the School's teachers. Dr. O'Brien also informed the Board that the School's gym would be used as a vaccination site, beginning as soon as February 22, 2021, on and off for approximately six (6) weeks. Dr. O'Brien confirmed that the gym would be completely shut off from the rest of the School's building in order to ensure the safety of any personnel or students who may be at the School's building during such time. The Board discussed at length the terms of such use and the safety of the School's personnel and students. Dr. O'Brien also provided an update regarding the School's plans for reopening, including various installations and upgrades throughout the building to promote the safety of those on premises and the School's plan to provide parents the opportunity to decide whether to have their child(ren) continue virtual learning, or begin a hybrid of virtual and in-person learning.

Finally, Dr. O'Brien reminded members of the Board to complete the statement of financial interest form that was previously circulated to the Board, and provided guidance on how to complete such form.

Sixth, Ms. Williams asked for an academic update from the Chief Academic Officer. Dr. McCluskey reviewed the attached Academic Update with the Board. First, Dr. McCluskey provided an update regarding the School's School Progress Report ("SPR") and explained that, in lieu of the typical SPR, and in the absence of new standardized testing data, the School District of Philadelphia (the "School District") recently released End-of-Year Summary Reports for the School for the 2019-2020 school year for the School's K-8 and 9-12 grades, copies of which were included in the Board materials circulated in advance of the meeting. Dr. McCluskey summarized key information/ratings included in the reports and noted that the SPR is being discontinued by the School District in favor of a new tool that will use data from the 2020-2021 school year as its initial baseline. The Board discussed the foregoing updates and the Board's concern with data from the 2020-2021 school year (during an ongoing pandemic) being used as the baseline for the new tool.

Next, Dr. McCluskey discussed the School's annual charter evaluation ("ACE") from the School District and the timing and outlook for the School's ACE. Dr. McCluskey also discussed assessment updates, highlighting for the Board that no announcements had been made by the U.S. Department of Education with respect to any changes to the PSSA and/or Keystone Exams for Spring 2021 and that the School's federally mandated ACCESS testing for English learners was underway. Finally, Dr. McCluskey reviewed with the Board the attached Resolution No. 1, which, if approved, would waive the School's graduation requirement for completion of 30 hours of community service for the class of 2021. The Board discussed, at length, the challenges of obtaining hours of community service in light of the ongoing COVID-19 pandemic, the health and safety of the School's students, the importance of community service and potential alternatives to such graduation requirement. Following such discussion, the Board directed the School's administration to consider potential alternatives to such graduation requirement and, if deemed feasible/appropriate, to take such reasonable steps as may be necessary to implement such

alternative requirement for the class of 2021. Notwithstanding the foregoing, upon a motion duly made and seconded, a majority of the Board approved Resolution No. 1, by roll call vote, as set forth thereon. Dr. Fitsimmons and Ms. Williams abstained from such vote.

Seventh, Ms. Williams asked whether there was any additional new business to come before the Board. The Board briefly discussed the annual Board scholarship awarded to a student at graduation. Ms. Williams announced that if any Board member would like to run for a Board officer position beginning in September the Board member should contact her in order to be considered. Ms. Williams also reminded the Board that the next Board meeting was scheduled for Monday, March 29, 2021, at 4:00 p.m. There being no further business to come before the Board, upon a motion duly made and seconded, the Board unanimously approved the adjournment of the meeting as of 5:07 p.m.

Community Academy of Philadelphia Charter School

Financial Statements

February 28, 2021

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2/28/2021

Members of the Board of Trustees
Community Academy of Philadelphia Charter School (CAP)

This Summary and Management Report presents information we believe is important to you as members of the school board. We encourage you to review the sections of this report and we would be pleased to furnish additional information as requested.

Monthly financials are intended to provide a snapshot of the financials as of a specific point in time. As a result, they are subject to variances due to timing – the most common example is when invoices are received after the financials are prepared.

Balance Sheet

Balance Sheet Analysis	June 30, 2019	June 30, 2020	December 31st, 2020	February 28, 2021
Cash	7,652,270	9,435,601	11,491,538	12,630,348
State Receivables	192,767	180,997	-	-
Federal Receivables	344,636	598,591	-	-
Accounts Payable/Accrued Expenses	829,434	773,557	829,484	1,166,232
Accrued Salary and Benefits	1,063,966	1,049,792	418,236	621,851
Metrics	June 30, 2019	June 30, 2020	December 31st, 2020	February 28, 2021
Current Ratio - SDP standard 1.1	4.39	5.62	9.21	7.06
Days Operating Cash on Hand - SDP standard 60 days	151.38	186.66	203.25	223.39
Total Margin - SDP standard at least 0%	12.8%	74.46%	14.91%	16.89%
Debt Ratio - SDP standard at most 85%	21.47%	17.09%	10.47%	13.69%

- The school's cash balance increased by \$1,138,810 between December 31, 2020 to February 28, 2021. This is due to cash reserves for an upcoming PSERS payment, decreases in payroll costs, and collection of Title and CARES act funds.
- Accounts payable and accrued expenses increased by \$336,747 between December 31, 2020 to February 28, 2021. This is due to an increases PSERS liability.
- The school's current ratio, a measure of its ability to meet current payment obligations, decreased by 2.15 between December 31, 2020 to February 28, 2021. This is due to increased PSERS and payroll accrual liabilities.

- Days of cash on hand increased by 20.14 days between December 31, 2020 to February 28, 2021. This is due to an increase in collected revenues.

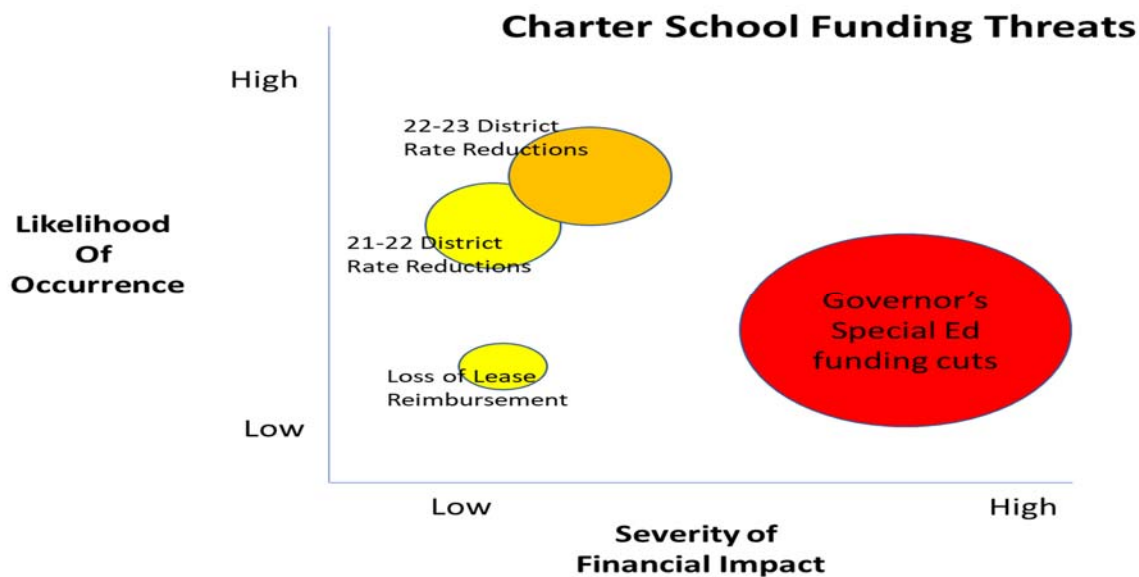
Income Statement

Income Statement Analysis	Year to Date Actuals	Year to Date Budget	YTD Variance - favorable/ (unfavorable)	Projection	Budget	Projection vs. Budget - favorable/ (unfavorable)
Income						
Local Education Agencies Revenue	12,633,727	12,599,297	34,430	18,957,702	18,906,056	51,646
Other Local Revenues	194,091	284,018	(89,926)	582,767	671,561	(88,794)
State Revenue	2,390	4,375	(1,985)	300,412	304,250	(3,838)
Federal Revenue	1,301,970	1,079,978	221,992	2,238,573	2,129,095	109,478
Proceeds from Debt	-	-	-	-	-	-
Total Income	14,132,179	13,967,668	164,511	22,079,454	22,010,962	68,492
Expenses						
Salaries and Benefits	8,815,802	9,451,254	635,453	13,784,527	14,737,706	953,179
Rent	872,728	872,728	-	1,184,044	1,184,044	-
Sped Costs	532,022	1,144,007	611,985	767,022	1,685,000	917,978
Legal	22,125	34,812	12,687	80,970	100,000	19,030
Reserve	-	-	-	-	-	-
Other	1,028,267	1,487,503	459,237	1,942,482	2,631,337	688,855
Total Expenditures	11,704,938	13,229,524	1,524,586	18,350,308	20,637,187	2,286,878
Reserve				-	-	-
Net Income(loss)	2,427,241	738,144	1,689,097	3,729,146	1,373,776	2,355,370

- The school's revenues are projected to be \$68,492 higher than budgeted. This is due an increased ratio of special education students and increased collection of CARES funds. This is partially offset by an expected decrease in other local revenues related to COVID and reduced lunch program reimbursements.
- The school's expenses are projected to be \$2,355,370 less than budgeted. This is due to significant savings in payroll costs related to staffing, savings on special education services, reduced food program costs, and reduced plant and operations costs related to COVID.

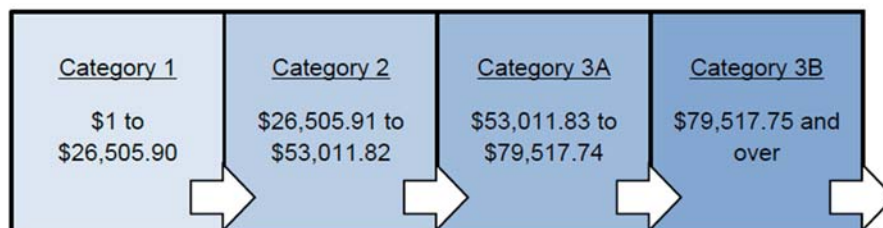
Financial Updates with Potential Impacts on the PA Charter School Community

Governor Wolf’s plan to dramatically cut Special Education funding for charter school students now has formal legislative designation: Senate Bill (SB) 27 and House Bill (HB) 272. Each piece of legislation would – among other harmful measures to charter schools – cut Special Education funding at every charter school. Passage of this legislation would almost certainly result in staff reductions, program and service cuts, and lowering the quality of academics and supports at every charter school in Pennsylvania.



Estimating impact of Governor’s plan at your school: To understand the impact of the Governor’s plan on your charter school, we encourage you to perform a census of all Special Education students relative to the 4 “Tiers” on which the Governor’s plan rests. The tiers are based on the schools’ cost to serve each student, as defined by the state’s “**Act 16**” which codifies accounting and reporting of Special Education expenditures, with details found here:

[https://www.education.pa.gov/Documents/K-12/Special Education/Act 16/Act 16 Guidelines.pdf](https://www.education.pa.gov/Documents/K-12/Special%20Education/Act%2016/Act%2016%20Guidelines.pdf)



Eligible costs that can be included in the calculations for each student are identified below:

Instructional costs per student

1. Prorated classroom teacher salary and benefits.
2. Prorated classroom aide, if the aide is assigned to a group of students.
3. Total costs of paraprofessional or one-on-one aide, if such individual is assigned to a specific student, as outlined in the student's IEP.
4. Prorated general education costs, as applied to special education student services.

Related services costs per student

1. Specialized transportation – prorated bus or van that is required in the IEP, if the vehicle transports multiple students.
2. Specialized transportation – total costs of a bus or van, if the vehicle transports one specific student, as outlined in the student's IEP.
3. Prorated speech and language services, if such services are provided to a group of students.
4. Total costs of speech and language services, if such services are provided to a specific student, as specified in the student's IEP.
5. Total costs of individual services; including occupational therapy, physical therapy, vision services, hearing services, and orientation and mobility, etc., which are specified in the student's IEP.
6. Prorated school nursing services.
7. Total costs of a one-on-one nurse, if such health individual is assigned to a specific student, as specified in the student's IEP.

Specialized Equipment Costs per Student

1. Total costs of braille materials, which are specific to the student, as specified in the student's IEP.
2. Total costs of assistive technology, which are specific to the student, as specified in the student's IEP.
3. Other equipment required by a student's IEP. Reporting Requirements

Ineligible costs

1. Administrative costs.
2. Nonspecialized transportation costs.
3. General education costs, which are not applicable to special education services.

COMMUNITY ACADEMY OF PHILADELPHIA
Comparative Balance Sheets
at June 30, 2020 and February 28, 2021

	[A] June 30, 2020 (Audited)	[B] February 28, 2021	[B] - [A] Increase (decrease)
<u>ASSETS</u>			
Current Assets			
Cash	9,435,601	12,630,348	3,194,747
State Subsidies Receivable	180,997	-	(180,997)
Federal Subsidies Receivable	598,591	-	(598,591)
Other Receivables	1,600	2,048	448
Prepaid Expenses	23,633	-	(23,633)
Total Current Assets	10,240,422	12,632,395	2,391,973
Fixed Assets			
Buildings & Improvements	339,727	339,727	-
Furniture & Equipment	3,440,325	3,440,325	-
Vehicles	213,475	213,475	-
Less: Accumulated Depreciation	(3,567,236)	(3,567,236)	-
Net Fixed Assets	426,291	426,291	-
Other Assets			
Deferred Outflow of Resources	3,061,374	3,061,374	-
Net Other Assets	3,061,374	3,061,374	-
TOTAL ASSETS	13,728,087	16,120,060	2,391,973
<u>LIABILITIES & EQUITY</u>			
LIABILITIES			
Current Liabilities			
Accounts Payable & Accrued Expenses	773,557	1,166,232	392,675
Payroll Accruals	1,049,792	621,851	(427,942)
Current Portion of Long-Term Financing	-	-	-
Due from Bond Proceeds	-	-	-
Deferred Revenue	-	-	-
Total Current Liabilities	1,823,350	1,788,082	(35,267)
Long-Term Liabilities			
Pension Liability	22,409,000	22,409,000	-
OPEB Liability	1,019,000	1,019,000	-
Deferred Inflow of Resources	1,886,255	1,886,255	-
Deferred Rent	539,365	539,365	-
Total Long-Term Liabilities	25,853,620	25,853,620	-
TOTAL LIABILITIES	27,676,970	27,641,702	(35,267)
EQUITY			
Invested in capital assets, net of related debt	423,818	423,818	-
Amount provided for Pensions	(22,262,039)	(22,262,039)	-
Committed	6,025,000	6,025,000	-
Unrestricted	1,864,339	4,291,580	2,427,241
TOTAL EQUITY	(13,948,882)	(11,521,642)	2,427,241
TOTAL LIABILITIES & EQUITY	13,728,087	16,120,060	2,391,973

Balance Sheet Metrics

Current Ratio	5.62	7.06	1.45
Days Cash on Hand	186.66	223.39	36.72

COMMUNITY ACADEMY OF PHILADELPHIA CHARTER SCHOOL
BUDGET to ACTUAL REPORT
For the Eight Months Ending February 28, 2021

	Year-to-date Actual	Year-to-date Budget	YTD Variance - favorable/ (unfavorable)	End-of-year Projection	FY2021 Budget	EOY Variance - favorable/ (unfavorable)
ADM						
Regular	928	930	(2)	927	930	(3)
Special Education	292	290	2	293	290	3
Rates						
Regular	10,836	10,836	0	10,836	10,836	0
Special Education	30,442	30,442	(0)	30,442	30,442	(0)
Revenue						
School District - Regular Ed	6,659,357	6,678,623	(19,266)	10,048,925	10,077,824	(28,899)
School District - Special Ed	5,974,371	5,920,674	53,697	8,908,777	8,828,232	80,545
Total Local Educational Agency Revenue	12,633,727	12,599,297	34,430	18,957,702	18,906,056	51,646
Interest Income	13,597	11,667	1,930	20,080	17,500	2,580
Food Service Revenue	-	3,333	(3,333)	-	5,000	(5,000)
Bookstore Sales	4,781	40,000	(35,219)	6,284	60,000	(53,716)
Federal IDEA Revenue Pass Through	-	-	-	279,324	245,534	33,790
Rental Revenue	107,057	122,351	(15,294)	183,527	183,527	-
Contributions & Donations	6,024	2,667	3,357	6,024	4,000	2,024
Daycare revenue	41,020	54,667	(13,647)	65,020	82,000	(16,980)
Prom Revenue	-	12,000	(12,000)	-	18,000	(18,000)
Honor Banquet Revenue	-	3,333	(3,333)	-	5,000	(5,000)
Revenue from School Activities	400	30,000	(29,600)	400	45,000	(44,600)
Miscellaneous Revenue	21,213	4,000	17,213	22,109	6,000	16,109
Total Local Revenue -Other	194,091	284,018	(89,926)	582,767	671,561	(88,794)
Rent Reimbursement	-	-	-	183,000	183,000	-
Healthy and Safety Grant	-	-	-	90,000	90,000	-
Health Services Reimbursement	-	-	-	22,500	22,500	-
PA Subsidy for Milk, Lunch and Breakfast Program	2,390	4,375	(1,985)	4,912	8,750	(3,838)
Total State Revenues	2,390	4,375	(1,985)	300,412	304,250	(3,838)
Title I - Improving Basic Programs	616,329	616,329	-	1,162,596	1,156,070	6,526
Title II- Improving Teacher Quality	46,187	46,187	-	87,486	86,600	886
Ready to Learn	102,297	102,297	-	102,297	102,297	-
Title III	20,277	20,277	-	38,019	38,019	-
Title IV	42,676	42,676	-	80,017	80,017	-
Medical Assistance (ACCESS)	-	-	-	-	20,000	(20,000)
ESSER I	410,553	216,796	193,757	637,321	433,592	203,729
Fed Subsidy for Milk, Lunch and Breakfast Program	63,652	35,417	28,235	130,836	212,500	(81,664)
Total Federal Revenues	1,301,970	1,079,978	221,992	2,238,573	2,129,095	109,478
TOTAL REVENUE	14,132,179	13,967,668	164,511	22,079,454	22,010,962	68,492

COMMUNITY ACADEMY OF PHILADELPHIA CHARTER SCHOOL
BUDGET to ACTUAL REPORT
For the Eight Months Ending February 28, 2021

	Year-to-date Actual	Year-to-date Budget	YTD Variance - favorable/ (unfavorable)	End-of-year Projection	FY2021 Budget	EOY Variance - favorable/ (unfavorable)
<u>Expenses</u>						
Salaries	5,814,130	6,135,191	321,061	9,067,811	9,549,402	481,592
Medical Insurance	887,802	1,038,027	150,226	1,454,802	1,680,140	225,339
Dental Insurance	47,417	53,127	5,710	73,804	82,370	8,566
Life & Disability Insurance	5,355	9,024	3,669	8,497	14,000	5,503
Social Security - Employer	443,002	468,605	25,603	691,113	729,517	38,404
Retirement Contributions	1,493,378	1,624,452	131,075	2,295,523	2,492,135	196,612
Tuition Reimbursement	55,490	55,490	-	99,500	99,500	-
Unemployment Compensation	36,689	35,137	(1,552)	52,328	50,000	(2,328)
Workers' Compensation	32,540	32,201	(339)	41,149	40,641	(508)
Employee Training & Development	10,869	21,123	10,254	19,619	35,000	15,381
General Supplies	251,829	251,829	-	539,219	539,219	-
Books & Periodicals	147,732	147,732	-	155,000	155,000	-
Furniture / Equipment	286,263	91,488	(194,775)	436,263	144,100	(292,163)
International Studies	-	76,667	76,667	50,000	165,000	115,000
Travel	597	15,866	15,268	1,597	24,500	22,903
SPED Student Transportation	18,233	89,411	71,178	68,233	175,000	106,767
Postage / Delivery	5,449	6,483	1,034	8,949	10,500	1,551
Food Expense	2,638	21,546	18,908	6,638	35,000	28,362
Advertising	798	798	-	2,500	2,500	-
Dues & Fees	32,321	32,321	-	86,000	86,000	-
Finance Charges & Late Fees	-	333	333	-	500	500
Miscellaneous Expenses	1,747	9,027	7,280	9,080	20,000	10,920
Consultant / Outside Services	110,371	306,876	196,506	280,242	575,000	294,758
Sped Outside Services	513,789	1,054,596	540,807	698,789	1,510,000	811,211
Legal	22,125	34,812	12,687	80,970	100,000	19,030
Accountant	56,147	56,147	-	96,144	96,144	-
Audit	20,000	20,000	-	20,000	20,000	-
Payroll Expense	18,515	18,913	398	32,403	33,000	597
Rent - Erie	872,728	872,728	-	1,184,044	1,184,044	-
Insurance - General	122,287	122,287	-	145,132	145,132	-
Cleaning	90,032	111,472	21,440	151,432	183,592	32,160
Repairs & Maintenance	91,344	87,781	(3,562)	134,344	129,000	(5,344)
Copier Lease / Rentals	54,993	56,109	1,116	83,326	85,000	1,674
Communications	8,753	19,584	10,831	18,753	35,000	16,247
Utilities	65,141	106,865	41,724	107,414	170,000	62,586
Capital Projects	-	-	-	-	-	-
Food Service Contract	84,436	145,476	61,040	149,690	241,250	91,560
TOTAL EXPENDITURES	11,704,938	13,229,524	1,524,586	18,350,308	20,637,187	2,286,878
RESERVE				-	-	-
NET CHANGE IN FUND BALANCE	2,427,241	738,144	1,689,097	3,729,146	1,373,776	2,355,370

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2019**Open to Public Inspection**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.**A** For the 2019 calendar year, or tax year beginning Jul 1, 2019, and ending Jun 30, 2020**B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization Community Academy of Philadelphia

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

1100 E. Erie Ave.

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

Philadelphia, PA 19124-5424**D** Employer identification number**-***0514**E** Telephone number(215) 533-6700**G** Gross receipts \$20,742,885.**F** Name and address of principal officer:Alberta O'Brien, 1100 E. Erie Ave., Philadelphia, PA 19124**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ www.communityacademy.org**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: 1997**M** State of legal domicile: PA**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>Operation of a charter school in Philadelphia serving students in grades K - 12, day care and nursery school.</u>				
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.				
	3	Number of voting members of the governing body (Part VI, line 1a)	3	9		
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9		
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	205		
	6	Total number of volunteers (estimate if necessary)	6	6		
		7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.	
b		Net unrelated business taxable income from Form 990-T, line 39	7b	0.		
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	2,575,839.	Current Year	2,243,429.
	9	Program service revenue (Part VIII, line 2g)	18,184,515.	18,147,182.		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	68,859.	63,850.		
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	218,827.	242,808.		
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	21,048,040.	20,697,269.		
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)			
14		Benefits paid to or for members (Part IX, column (A), line 4)				
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	12,845,595.	12,995,820.		
16a		Professional fundraising fees (Part IX, column (A), line 11e)				
b		Total fundraising expenses (Part IX, column (D), line 25) ▶	0.			
17		Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	5,145,696.	4,948,671.		
18		Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	17,991,291.	17,944,491.		
19		Revenue less expenses. Subtract line 18 from line 12	3,056,749.	2,752,778.		
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	12,507,453.	End of Year	13,811,455.
	21	Total liabilities (Part X, line 26)	29,209,111.	27,760,335.		
	22	Net assets or fund balances. Subtract line 21 from line 20	-16,701,658.	-13,948,880.		

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

Date

Alberta O'Brien, Chief Executive Officer

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Michael A. Whisman, CPA

Preparer's signature

Michael A. Whisman, CPA

Date

03/25/2021Check ☐ if self-employed

PTIN

*****9091Firm's name ▶ CHARTER CHOICE INCFirm's EIN ▶ **-***9210Firm's address ▶ 222 KESWICK AVENUE, Glenside, PA 19038Phone no. (215) 481-9777May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

Operation of a charter school
in Philadelphia serving students in grades K - 12, day care and nursery school.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 14,706,144. including grants of \$ 0.) (Revenue \$ 17,313,165.)

Community Academy of Philadelphia Charter School is a public charter school
providing education to students in grades kindergarden through 12,
day care and nursery school with a unique support services to facilitate this goal.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► 14,706,144.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a X	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d X	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13 X	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	38	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	23
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 205		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b x	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	x
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	x
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	x
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	x
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	x
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	x
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	x
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	x
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	x
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	x
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	x
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	x
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders 11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c	Enter the amount of reserves on hand 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	x
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	x
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	x

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b Enter the number of voting members included on line 1a, above, who are independent		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	<input checked="" type="checkbox"/>	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		<input checked="" type="checkbox"/>
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/>
6 Did the organization have members or stockholders?		<input checked="" type="checkbox"/>
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		<input checked="" type="checkbox"/>
7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<input checked="" type="checkbox"/>
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	<input checked="" type="checkbox"/>	
b Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/>	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		<input checked="" type="checkbox"/>

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		<input checked="" type="checkbox"/>
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<input checked="" type="checkbox"/>	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	<input checked="" type="checkbox"/>	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<input checked="" type="checkbox"/>	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<input checked="" type="checkbox"/>	
13 Did the organization have a written whistleblower policy?	<input checked="" type="checkbox"/>	
14 Did the organization have a written document retention and destruction policy?	<input checked="" type="checkbox"/>	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	<input checked="" type="checkbox"/>	
b Other officers or key employees of the organization	<input checked="" type="checkbox"/>	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<input checked="" type="checkbox"/>
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ►

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
 Management, 1100 East Erie Ave, Philadelphia, PA 19124 (215)533-6700

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Joseph Proietta CEO	42.00			X				178,874.	0.	83,865.
(2) Alberta O'Brien Deputy CEO	42.00				X			125,355.	0.	61,471.
(3) Aykema Mabery-Austin Chief Financial Officer	42.00			X				116,054.	0.	54,918.
(4) Elizabeth McCluskey Chief Academic Officer	42.00				X			119,855.	0.	50,783.
(5) John Proietta Deputy CEO - Operations	42.00				X			106,000.	0.	50,460.
(6) Candido Silva, Jr. Trustee	2.00	X						0.	0.	0.
(7) Jesus Vasquez Trustee	2.00	X						0.	0.	0.
(8) Jose Gomez Trustee	2.00	X						0.	0.	0.
(9) John Fitzimmons Board Chairperson	4.00	X						0.	0.	0.
(10) Frank Viola, Jr. Treasurer	3.00	X						0.	0.	0.
(11) TiRease Holmes Trustee	2.00	X						0.	0.	0.
(12) Wendy Williams Trustee - Vice Chair	3.00	X						0.	0.	0.
(13) Stephanie Hernandez Trustee	2.00	X						0.	0.	0.
(14) Guy Calcerano Trustee	2.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Marangeli Osoria Trustee	2.00	<input checked="" type="checkbox"/>						0.	0.	0.
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								646,138.	0.	301,497.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								646,138.	0.	301,497.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶** 5

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		<input checked="" type="checkbox"/>
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	<input checked="" type="checkbox"/>	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		<input checked="" type="checkbox"/>

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
ASPS Inc. , 3515 Moreland Road, Unit A, Willow Grove, PA 19090	Occupational and Speech Therapy	225,103.
Staffing Plus, 551 Lancaster Avenue , Haverford, PA 19041	Substitute teachers	268,818.
Linton's Managed Services, 2947 Felton Road, East Norriton, PA 19401	Food Service	678,323.
R. Titter Roofing, LLC, 14-C Crozerville Road, Aston, PA 19014	Construction Services	396,428.
Worldstrides International, 218 Water Street West, Suite 400, Charlottesville, VA 22902	Student travel	140,931.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **▶** 6

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	2,236,388.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	7,041.				
	g	Noncash contributions included in lines 1a-1f	1g	\$				
	h	Total. Add lines 1a-1f ▶			2,243,429.			
Program Service Revenue				Business Code				
	2a	Local Sources	611110	17,817,729.	17,817,729.	0.	0.	
	b	State Sources	611110	329,453.	329,453.	0.	0.	
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f ▶			18,147,182.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶		63,850.	0.	0.	63,850.	
	4	Income from investment of tax-exempt bond proceeds ▶						
	5	Royalties ▶						
	6a	Gross rents	(i) Real	(ii) Personal				
			183,655.					
			6b	Less: rental expenses	6b			
	c	Rental income or (loss)	6c	183,655.				
	d	Net rental income or (loss) ▶		183,655.	183,655.	0.	0.	
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			7b	Less: cost or other basis and sales expenses	7b			
	c	Gain or (loss)	7c					
	d	Net gain or (loss) ▶						
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		8a				
	b	Less: direct expenses	8b					
	c	Net income or (loss) from fundraising events ▶						
	9a	Gross income from gaming activities. See Part IV, line 19		9a				
	b	Less: direct expenses	9b					
	c	Net income or (loss) from gaming activities ▶						
	10a	Gross sales of inventory, less returns and allowances	10a	65,504.				
b	Less: cost of goods sold	10b	45,616.					
c	Net income or (loss) from sales of inventory ▶		19,888.	19,888.	0.	0.		
Miscellaneous Revenue				Business Code				
	11a	Miscellaneous	900099	39,265.	39,265.	0.	0.	
	b							
	c							
	d	All other revenue						
e	Total. Add lines 11a-11d ▶			39,265.				
12	Total revenue. See instructions ▶			20,697,269.	18,389,990.	0.	63,850.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	989,770.	0.	989,770.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	8,499,065.	7,223,688.	1,275,377.	0.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,302,843.	1,126,702.	176,141.	0.
9 Other employee benefits	1,458,433.	1,389,835.	68,598.	0.
10 Payroll taxes	745,709.	552,992.	192,717.	0.
11 Fees for services (nonemployees):				
a Management				
b Legal	58,197.	0.	58,197.	0.
c Accounting	140,152.	0.	140,152.	0.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	1,600,191.	1,597,277.	2,914.	0.
12 Advertising and promotion	500.	0.	500.	0.
13 Office expenses	346,409.	338,947.	7,462.	0.
14 Information technology	72,353.	61,119.	11,234.	0.
15 Royalties				
16 Occupancy	1,466,138.	1,238,494.	227,644.	0.
17 Travel	269,204.	268,735.	469.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	44,777.	44,777.	0.	0.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	120,256.	101,963.	18,293.	0.
23 Insurance	138,742.	138,742.	0.	0.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Books & periodicals	112,008.	112,008.	0.	0.
b Furniture & equipment	82,414.	82,414.	0.	0.
c Dues	97,140.	62,795.	34,345.	0.
d Food purchases	14,879.	9,025.	5,854.	0.
e All other expenses	385,311.	356,631.	28,680.	0.
25 Total functional expenses. Add lines 1 through 24e	17,944,491.	14,706,144.	3,238,347.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	7,416,025.	1	9,254,609.
	2 Savings and temporary cash investments	241,507.	2	180,992.
	3 Pledges and grants receivable, net	344,636.	3	598,591.
	4 Accounts receivable, net	278,329.	4	265,962.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	36,998.	9	23,633.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,993,530.		
	b Less: accumulated depreciation	10b 3,567,236.		
		506,134.	10c	426,294.
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	3,683,824.	15	3,061,374.
	16 Total assets. Add lines 1 through 15 (must equal line 33)	12,507,453.	16	13,811,455.
Liabilities	17 Accounts payable and accrued expenses	1,903,133.	17	1,906,715.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	27,305,978.	25	25,853,620.
	26 Total liabilities. Add lines 17 through 25	29,209,111.	26	27,760,335.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	-16,701,658.	27	-13,948,880.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	-16,701,658.	32	-13,948,880.
	33 Total liabilities and net assets/fund balances	12,507,453.	33	13,811,455.

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	20,697,269.
2	Total expenses (must equal Part IX, column (A), line 25)	2	17,944,491.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,752,778.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-16,701,658.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	-13,948,880.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.	X	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization

Community Academy of Philadelphia

Employer identification number

-*0514

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☒ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives: (1) more than 33 $\frac{1}{3}$ % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 $\frac{1}{3}$ % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support tests—2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>	1	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>	3a	
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>	3c	
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>	4b	
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>	5a	
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c	
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>	6	
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	7	
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	8	
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>	9a	
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>	9b	
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>	9c	
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>	10a	
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>	10b	

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
11a		
b A family member of a person described in (a) above?		
11b		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 Activities Test. Answer (a) and (b) below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C—Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D—Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

FOR BOARD REVIEW

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► **Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
► **Attach to Form 990.**

► **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization

Community Academy of Philadelphia

Employer identification number

-*0514

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►	
4 Number of states where property subject to conservation easement is located ►	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1 ► \$ (ii) Assets included in Form 990, Part X ► \$	
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1 ► \$ b Assets included in Form 990, Part X ► \$	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a** ☐ Public exhibition **d** ☐ Loan or exchange program
- b** ☐ Scholarly research **e** ☐ Other _____
- c** ☐ Preservation for future generations
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment %
- b** Permanent endowment %
- c** Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations
- (ii)** Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0.	0.		0.
b Buildings	0.	0.	0.	0.
c Leasehold improvements	0.	339,727.	132,484.	207,243.
d Equipment	0.	3,326,912.	3,118,709.	208,203.
e Other	0.	326,891.	316,043.	10,848.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				426,294.

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) . ▶		

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) . ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Deferred Outflows of Resources	3,061,374.
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	3,061,374.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Deferred Inflows of Resources	1,886,255.
(3) Net Pension Liability	22,409,000.
(4) Net OPEB Liability	1,019,000.
(5) Deferred rent	539,365.
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	25,853,620.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	20,742,884.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	45,615.
e	Add lines 2a through 2d	2e	45,615.
3	Subtract line 2e from line 1	3	20,697,269.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	20,697,269.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	17,994,581.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	45,615.
e	Add lines 2a through 2d	2e	45,615.
3	Subtract line 2e from line 1	3	17,948,966.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	-4,475.
c	Add lines 4a and 4b	4c	-4,475.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	17,944,491.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Pt XI, Line 2d: Cost of goods sold, Part VIII, line 10b, classified as a deduction from income, rather than as an expense herein, but classified as an expense in the audited financial statements.

Pt XII, Line 2d: Cost of goods sold, Part VIII, line 10b, classified as a deduction from income, rather than as an expense herein, but classified as an expense in the audited financial statements.

Pt XI, Line 4b: Dollar rounding.

Pt XII, Line 4b: Other

Other: The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code. The School adopted the provisions of ASC 740-10, Accounting for Uncertainty in Income Taxes. Management evaluated the

Part XIII Supplemental Information *(continued)*

School's tax positions and concluded that the School had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. The School files a Return of Organizations Exempt from Income Tax annually. The School's returns for 2016, 2017, and 2018 are subject to examination by the IRS, generally for three years after they were filed.

FOR BOARD REVIEW

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

- **Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**
► **Attach to Form 990 or Form 990-EZ.**
► **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

Community Academy of Philadelphia

Employer identification number

-*0514

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1 X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2 X	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II Charter School law prohibits discrimination.	3 X	
4 Does the organization maintain the following? a Records indicating the racial composition of the student body, faculty, and administrative staff?	4a X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c X	
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. If you need more space, use Part II.	4d X	
5 Does the organization discriminate by race in any way with respect to: a Students' rights or privileges?	5a	X
b Admissions policies?	5b	X
c Employment of faculty or administrative staff?	5c	X
d Scholarships or other financial assistance?	5d	X
e Educational policies?	5e	X
f Use of facilities?	5f	X
g Athletic programs?	5g	X
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.	5h	X
6a Does the organization receive any financial aid or assistance from a governmental agency?	6a X	
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" on either line 6a or line 6b, explain on Part II.	6b	X
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	7	X

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

Line 6b: As a public school, the organization has revenues from local, state and federal sources.

Line 3: Charter School law prohibits discrimination.

Line 7: The school is not subject to the specific publishing requirements of Rev. Proc. 75-50, 1975-2 C.B., page 587, as long as it is operating under a contract with a local government.

FOR BOARD REVIEW

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Community Academy of Philadelphia

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Employer identification number

-*0514

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	X
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	4a	X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X
c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.	4c	X
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	X
b Any related organization? If "Yes" on line 5a or 5b, describe in Part III.	5b	X
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	6a	X
b Any related organization? If "Yes" on line 6a or 6b, describe in Part III.	6b	X
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III.	7	X
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Joseph Proietta CEO	178,874.	0.	0.	60,567.	23,298.	262,739.	0.
		0.	0.	0.	0.	0.	0.	0.
2	Alberta O'Brien Deputy CEO	125,355.	0.	0.	42,445.	19,026.	186,826.	0.
		0.	0.	0.	0.	0.	0.	0.
3	Aykema Mabery-Austin Chief Financial Officer	116,054.	0.	0.	39,296.	15,622.	170,972.	0.
		0.	0.	0.	0.	0.	0.	0.
4	Elizabeth McCluskey Chief Academic Officer	119,855.	0.	0.	40,583.	10,200.	170,638.	0.
		0.	0.	0.	0.	0.	0.	0.
5	John Proietta Deputy CEO - Operations	106,000.	0.	0.	35,892.	14,568.	156,460.	0.
		0.	0.	0.	0.	0.	0.	0.
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

(This area contains horizontal lines for supplemental information.)

SCHEDULE L
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Transactions With Interested Persons**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2019**Open To Public Inspection**

Name of the organization

Community Academy of Philadelphia

Employer identification number

-*0514

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958. ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total						▶ \$						

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990 or 990-EZ) 2019

BAA

REV 10/27/20 PRO

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

Part V **Supplemental Information.**

1: Certain officers of the Organization are on the Board of IECI.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization

Community Academy of Philadelphia

Employer identification number

-*0514

Pt VI, Line 11b: Form 990 was sent to Board for review

Pt VI, Line 12c: Annual conflict of interest forms are completed.

Pt VI, Line 15a: Board approves all compensation

Pt VI, Line 19: Governing documents are available upon request and made available
to employees and Board members.

Pt VI, Line 2: Joseph Proietta, CEO, is related to Alberta O'Brien, Mary Proietta
and John Proietta.

Pt VI, Line 8a: Board meetings are documented and minutes are approved.

Pt VI, Line 15b: Board approves all compensation.

Other: Schedule R, Part II, Column (b): To provide at-risk students between
the ages of 16-21 with a second chance of obtaining a high school diploma and
provide facilities to a charter school in Philadelphia, PA.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization

Community Academy of Philadelphia

Employer identification number

-*0514

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) International Educational and Community Initiatives **-*7087 1142 East Erie Ave. Philadelphia PA 19124	See Schedule O	PA	501(c)3	2	NA		X
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512–514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)	X	
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)	X	
k Lease of facilities, equipment, or other assets from related organization(s)	X	
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1) International Educational & Community Initiatives	D	18,156,095.	lease agreements
(2) International Educational & Community Initiatives	J, P, Q	1,015,975.	lease agreements
(3)			
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512–514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII**Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

FOR BOARD REVIEW

**990-EZ, 990, 990-T and 990-PF
Information Worksheet**

2019

Part I – Identifying Information

Employer Identification Number . **-***0514

Name Community Academy of Philadelphia

Doing Business As _____

Address 1100 E. Erie Ave. Room/Suite . _____

City Philadelphia State . . . PA ZIP Code . . 19124-5424

Province/State _____ Foreign Postal Code . . _____

Foreign Code _____ Foreign Country . _____

Telephone Number (215) 533-6700 Extension _____

Fax _____ E-Mail Address . . _____

☐ **Eligible for hurricane tax relief legislation benefits, check here**

Part II – Type of Return

- | | |
|--|---|
| <input type="checkbox"/> Form 990-EZ only | <input type="checkbox"/> Form 990-EZ with Form 990-T |
| <input checked="" type="checkbox"/> Form 990 only | <input type="checkbox"/> Form 990 with Form 990-T |
| <input type="checkbox"/> Form 990-PF only | <input type="checkbox"/> Form 990-PF with Form 990-T |
| <input type="checkbox"/> Form 990-T only | <input type="checkbox"/> Form 990-N (gross receipts \$50,000 or less) for Electronic Filing only |

☐ **QuickBooks Import Users & 990 to 990-EZ Data Transfer Option:** Check if you're filing the EZ & want 990 imported data copied to the EZ **OR** for those not importing from QuickBooks who transferred from prior year 990 and now qualify to file the EZ this year, check this box to transfer 990 data to the EZ.

IMPORTANT

Before transferring data from Form 990 to Form 990-EZ , refer to "How to transfer data from filing Form 990 to 990-EZ" listed above in the Most Common Support Questions or Tax Help for this line.

Part III – Type of Organization

- | | | |
|--|--|---|
| <input checked="" type="checkbox"/> 501(c) Corporation/Association | <u>3</u> (subsection number) | <input type="checkbox"/> 220(e) Trust |
| <input type="checkbox"/> 501(c) Trust | _____ (subsection number) | <input type="checkbox"/> 408A Trust |
| <input type="checkbox"/> 4947(a)(1) Trust | | <input type="checkbox"/> 529(a) Corporation |
| <input type="checkbox"/> 408(e) Trust | | <input type="checkbox"/> 529(a) Trust |
| <input type="checkbox"/> 401(a) Trust | | <input type="checkbox"/> 530(a) Trust |
| <input type="checkbox"/> Other _____ (describe) | <input type="checkbox"/> Corporation/Association | <input type="checkbox"/> 527 Organization |
| | Or Trust <input type="checkbox"/> | <input type="checkbox"/> 501(c) Association |

Part IV – Tax Year and Filing Information

- ☐ Calendar year
- ☒ Fiscal year — Ending month . . . 6
- ☐ Short year — Beginning date . . _____ Ending date . . . _____

☒ Check this box if the organization is enrolled in the Electronic Federal Tax Payment System (EFTPS)

Part V – 2019 Estimated Taxes Paid
☐ Check this box if the organization is a private foundation

Form 990-T

Form 990-PF

Amount of 2018 overpayment credited to 2019 estimated tax

Payment Quarters	Due Date	Form 990-T		Form 990-PF	
		Date Paid	Amount Paid	Date Paid	Amount Paid
1st Quarter Payment	10/15/19				
2nd Quarter Payment	12/16/19				
3rd Quarter Payment	03/16/20				
4th Quarter Payment	06/15/20				
Additional Payment 1					
Additional Payment 2					
Additional Payment 3					
Additional Payment 4					

Part VI - Taxpayer Signature InformationOfficer's Name Alberta O'BrienOfficer's Title Chief Executive Officer**Part VII – Electronic Filing Information**

IMPORTANT: Do **not** use the Miscellaneous Statement or Additional Information if filing Form 990 or Form 990-EZ. These statements will **not** be transmitted with the return. Use Schedule O or the applicable Supplemental Information for the appropriate Schedule.

QuickZoom to the Electronic Filing Information Worksheet ▶

Electronic Filing:

- ☐ File the federal return electronically
☐ File the state(s) electronically

* Select the state or states to file electronically. (Multiple states can be entered)

State(s) *

☐ File Form 114 Report of Foreign Bank and Financial Accounts (FBAR) electronically
Practitioner PIN program:

- ☐ Sign this return electronically using the Practitioner PIN
☐ ERO entered PIN

Officer's PIN (enter any 5 numbers)

Date PIN entered

Electronic Filing of Extensions:
☐ Check this box to file **Form 8868** (application for extension of time to file return) electronically

Electronic Filing of Amended Return:

- ☐ Check this box to file **amended return** electronically
- ☐ Check this box to file the state and/or city amended return(s) electronically
- * Select the state and/or city amended return(s) to file electronically.

State(s) *

- ☐ File Amended Form 114 Report of Foreign Bank and Financial Accounts (FBAR) electronically

Part VIII – Electronic Funds Withdrawal Information (Form 990PF filers only)**Yes No**

- ☐ ☐ Use **electronic funds withdrawal** of **federal balance due** (EF only)?
- ☐ ☐ Use **electronic funds withdrawal** of **Form 8868 balance due** (EF only)?
- ☐ ☐ Use **electronic funds withdrawal** of **amended return balance due** (EF only)?

Bank Information

Check to confirm transferred account information (which appears in green) is correct . . . ☐

Name of Financial Institution (optional) . . .

Check the appropriate box . . . ☐ Checking ☐ Savings

Routing number . . .

Account number . . .

Payment Information

Enter the payment date to withdraw tax payment . . .

Balance due amount from this return . . .

Enter an amount to withdraw tax payment . . .

If partial payment is made, the remaining balance due . . .

Payment date for amended returns . . .

Balance due amount for amended returns . . .

Part IX – Information for Client Letter

	Form 990-EZ or Form 990	Form 990-PF	Form 990-T
Extended Due Date . . .			

Letter Salutation . . .

Part X – Return Preparer

Enter preparer code from Firm/Preparer Info (See Help) . . . MW

QuickZoom to Firm/Preparer Info . . . ▶

QuickZoom to Form 990-EZ, Pages 1 through 4 . . . ▶

QuickZoom to Form 990, Page 1 . . . ▶

QuickZoom to Form 990-PF, Page 1 . . . ▶

QuickZoom to Form 990-T, Page 1 . . . ▶

QuickZoom to Form 990-N, e-PostCard . . . ▶

QuickZoom to Client Status . . . ▶

Smart Worksheets from your 2019 Federal Exempt Tax Return

SMART WORKSHEET FOR: Exempt Organization Information Wks

2017 Tax Cuts & Jobs Act
Apply 15-year recovery period to qualified improvement property
(asset types J2, J3, J4 and J5)
placed in service after December 31, 2017?

Yes ☒ No ☐

IMPORTANT NOTE: The Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020 has retroactively made qualified improvement property 15-year property.

Refer to Tax Help

FOR BOARD REVIEW

Additional information from your 2019 Federal Exempt Tax Return**Schedule D: Supplemental Financial Statements****Part XI, Line 2d****Itemization Statement**

Description	Amount
Cost of goods sold, Part VIII, line 10b, classified as a deduction	
from income, rather than as an expense herein, but classified as an expense in	
the audited financial statements	45,615.
Total	45,615.

Schedule D: Supplemental Financial Statements**Part XII, Line 2d****Itemization Statement**

Description	Amount
Cost of goods sold, Part VIII, line 10b, classified as a deduction	
from income, rather than as an expense herein, but classified as an expense in	
the audited financial statements	45,615.
Total	45,615.

Schedule D: Supplemental Financial Statements**Part XII, Line 4b****Itemization Statement**

Description	Amount
Reverse of prior year amount	-4,475.
Total	-4,475.

**COMMUNITY ACADEMY OF PHILADELPHIA CHARTER SCHOOL
BOARD OF SCHOOL TRUSTEES
March 29, 2021**

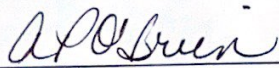
RESOLUTION: #3-29-2021: #1

BE IT RESOLVED, that members of the Board of School Trustees reviewed and approve the filing of the June 30, 2020, Federal Form 990.

Recording of the vote:

Roll Call---	Yea	Nay	Absent	Abstain	Comment
FitzSimmons, J.	✓	_____	_____	_____	_____
Gomez, J.	_____	_____	✓	_____	_____
Hernandez, S.	✓	_____	_____	_____	_____
Holmes, T.	✓	_____	_____	_____	_____
Osoria, M.	✓	_____	_____	_____	_____
Silva, C.	_____	_____	✓	_____	_____
Vazquez, J.	✓	_____	_____	_____	_____
Viola, F.	✓	_____	_____	_____	_____
Williams, W.	✓	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Summary: 7 Y 0 N 2 Ab 0 Abt
The motion has ✓ PASSED _____ FAILED _____ BEEN TABLED



Alberta P. O'Brien, EDD, Board Secretary

03/29/2021

**COMMUNITY ACADEMY OF PHILADELPHIA CHARTER SCHOOL
BOARD OF SCHOOL TRUSTEES
March 29, 2021**

RESOLUTION: #3-29-2021: #2

A RESOLUTION OF THE PENNSYLVANIA COALITION OF PUBLIC CHARTER SCHOOLS AND THE BOARDS OF TRUSTEES FOR COMMUNITY ACADEMY OF PHILADELPHIA, CS OPPOSING GOVERNOR WOLF'S PROPOSED FUNDING CUTS DIRECTED AT CHARTER SCHOOLS AND THEIR FAMILIES/STUDENTS

WHEREAS, the right of parents to choose the best school for their children is an urgent civil right;

WHEREAS, all over this Commonwealth, as in every state in the United States, parents of 143,000 students have selected charter schools as the best educational fit for their children; with thousands more on waiting lists;

WHEREAS, the vast majority of brick and mortar charter schools are located in underserved areas with a high percentage of economically disadvantaged students;

WHEREAS, charter schools receive 25% less funding per student than traditional public schools yet continue to offer superior choice for students; for example, brick and mortar charter schools do not receive per pupil revenue relating to facilities;

WHEREAS, charter schools are required by law to operate as public non-profit corporations and are directly accountable to the local authorizing school board and to the Pennsylvania Department of Education;

WHEREAS, the boards of trustees of charter schools are public officials and operate their meetings in public and are required, like school district board members, to file annual ethics statements of financial interest;

WHEREAS, charter schools do not "take" money from school districts, rather school funding follows the student and the family who has made a conscious choice to enroll in a charter school;

WHEREAS, the legislative intent of the Charter School Law is to promote innovative education and increased opportunities for students;

WHEREAS, the Pennsylvania Department of Education already authorizes deductions to charter school funding beyond what is provided for in the Charter School Law;

WHEREAS, parents often select charter schools because their students have special education needs;

WHEREAS, the Governor, through his supporters, intends to introduce his “charter reform proposal” as legislation which would slash funding for charter students by \$280 million and limit charter school enrollment;

WHEREAS, the Governor claims he seeks to “level the playing field” in charter funding, with charters already receiving 25% less than school districts, any funding cuts, leveled at special education students would jeopardize the existence of charter schools and therefore limit or eliminate choices for families, especially racial minorities and impoverished students;

WHEREAS, 150 school districts in the Commonwealth fail to make legally required monthly payments to charter schools, thus creating cash flow problems and requiring charter schools to expend time and effort seeking redirection from the Department of Education;

WHEREAS, Governor Wolf displayed his unfair bias against charter schools and their families when he issued an executive order requiring charter schools to pay a fee each time a school district violated the law by not making legally required charter school tuition reimbursements and thus forcing charter school to assert a redirection claim;

WHEREAS, charter school students and their families pay tax dollars to fund schools and charter schools are public schools; and

WHEREAS, regardless of what public school a child attends, school district, brick and mortar charter or cyber charter, they are all public school children and deserve the same financial support.

NOW THEREFORE, BE IT RESOLVED THAT the Pennsylvania Coalition of Public Charter Schools and Community Academy of Philadelphia, CS hereby strongly oppose and condemn Governor Wolf’s charter school funding cut proposals, and the accompanying proposed legislation, and urge the Pennsylvania General Assembly to reject these dangerous and destructive cuts. A copy of this Resolution shall be publicized to the Governor, Pennsylvania General Assembly, media outlets and social media as well as other relevant sources.

RESOLVED THIS 29th DAY OF March, 2021

**COMMUNITY ACADEMY OF PHILADELPHIA CHARTER SCHOOL
BOARD OF SCHOOL TRUSTEES
March 29, 2021**

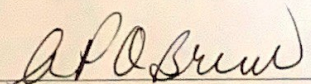
RESOLUTION: #3-29-2021: #2

Recording of the vote:

Roll Call---	Yea	Nay	Absent	Abstain	Comment
FitzSimmons, J.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gomez, J.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Hernandez, S.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Holmes, T.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Osoria, M.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Silva Jr., C.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vasquez, J.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Viola Jr., F.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Williams, W.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Summary: 7 Y 0 N 2 Ab 0 Abt

The motion has: ☒ Passed ☐ Failed ☐ Been Tabled

 03/29/2021

Alberta P. O'Brien, EDD, Board Secretary

Community Academy of Philadelphia, CS
Employee Summary Report Since February 9, 2021

New Hires				
Employee	Title	Action	Date	Pay Rate
ELEMENTARY SCHOOL				
Jireh Davis	Classroom Aide	New Hire/Pt	3/2/21	\$12.00
Jessica Lebron	Discipline Supervisor	Rehire	2/17/21	\$28,091.00
Alliyah Maduro	Classroom Aide	New Hire/Pt	3/4/21	\$12.00
Vianca Orozco	Classroom Aide	New Hire/Pt	3/18/21	\$12.00
Cassandra Rivera	Classroom Aide	New Hire/Pt	3/1/21	\$12.00
SPECIAL EDUCATION				
Andrew Moye	Personal Care Assistant	New Hire	3/1/21	\$11.75
Victoria Wells	Personal Care Assistant	Rehire	2/17/21	\$11.75
Separated Employees				
Employee	Title	Action	Date	Pay Rate
ELEMENTARY SCHOOL				
Yolanda Bracero	ESL Paraprofessional	Resigned	2/26/21	\$30,600.00
SPECIAL EDUCATION				
Gardeliz Centeno	SPED Paraprofessional	Resigned	2/26/21	\$33,959.00

✓



Community Academy of Philadelphia
a Pennsylvania Charter School

CAP THREE YEAR CAPITAL PLAN SY 2020-21 through SY 2022-23

OPERATIONS DEPARTMENT

DCEO of OPERATIONS

John J Proietta

1100 East Erie Avenue

Philadelphia, PA 19124

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-----Indicates in the quote / approval process.

-----Indicates has been approved pending completion

March 2021a

SY 2020-21 (YEAR 1)

Misc Furniture Upgrade	Replacement / refresh of classroom units	\$15,000
Class Room Emergency Lights	Convert to LED (other than exit signs already replaced-84).	\$ 9,000
Fire Alarm System Upgrade	Replace 60 devices (1 of 4 loops)	\$10,000
Flooring Replacement	Commons / Atriums / Lunchrooms (Phase 2)	\$93,500
Playground	Upgrade and possible expansion including fall zones	\$50,000
Entrance Soffit	Install soffits to HS and Elementary entrance overhangs	\$12,000

SY 2019-20 TOTAL= \$189,500

(Bonds = -\$165,500)

SY 2021-22 (YEAR 2)

Misc Furniture Upgrade	Replacement / refresh of classroom units / 2 nd Floor Lobby	\$15,000
Refurbish Bleachers	Replace seating, upgrade mechanicals as needed	\$25,000
Electrical System	Thermal image / maintenance / repairs	\$25,000
Security Equipment	Misc. equipment upgrades and replacements including uniforms	\$ 5,000
Repaint Gym Floor	Summer project (Floor and emblem)	\$38,000
Fire Alarm System Upgrade	Replace 60 devices (2 of 4 loops)	\$10,000
Modular	Roof replacement on modular and bridge	\$20,000
Parking Lots	Re-coat, repair and re-stripe	\$32,000
Exterior digital signage	Digital sign, wall mounted with electrical and permits if required	\$60,000
Computer Refresh	Teacher / Admin computer refresh (3 year cycle, last summer 2019)	\$200,000

SY 2020-21 TOTAL= \$430,000

(Bonds = -\$153,000)

SY 2022-23 (YEAR 3)

Chromebooks	Replacement / new student units (150) inc. Google License and Insurance	\$45,000
HVAC Management	Install Computer Control System for HVAC system	\$80,000
Vehicle Maintenance	Misc maintenance and repairs	\$ 5,000
Misc Furniture Upgrade	Replacement / refresh of classroom units	\$ 20,000
Equipment	Misc. equipment upgrades and replacements including uniforms	\$ 10,000
Bleacher	Maintenance / Repair / PM	\$ 5,000
Flooring Replacement	Classrooms / Elem school (Phase 3)	\$ 93,500
Fire Alarm System Upgrade	Replace 60 devices (3 of 4 loops)	\$ 10,000
Aluminum Exterior Door (NEW)	Replacement of existing	\$ 80,000

SY 2021-22 TOTAL= \$348,500

(Bonds = -\$183,500)

THREE YEAR TOTAL= \$968,000

(Bonds = -\$502,000)

CAPITAL EXPENDITURES COMPLETED IN FISCAL 2020-21

Chromebooks	Replacement / new student units (150) inc. Google License and Insurance	BONDS
Exhaust Fans	Replace 9 exhaust fans, including kitchen	BONDS
Flush Valves	Replace remaining faucets and all flush valves to hands free.	CARES
Network Switch upgrade	Replacement of 4 older network switches to fiber / hardwire smart boards	ERATE
Gym Sound System	Replace / upgrade existing system, reuse when possible	BONDS
Panel Van	Replacement of 2002 model (to be sold to defer costs)	BONDS
Admin Vehicle	Ford Fusion Hybrid for admin / home visits	BONDS
Student Vans (2)	Replacement for 2010 units	BONDS
Plumbing / maintenance	Replace all sink traps	BONDS

CAPITAL EXPENDITURES COMPLETED IN FISCAL 2019-20

Lighting Conversion	2 nd Floor complete (PECO grant 29%), consolidated from year 3	BONDS
Lighting Conversion	Library and lobby, 1 ST floor complete (PECO grant 34%, consolidated from years 2 & 3)	BONDS
Flooring Upgrades	Hallways, misc. offices	BONDS
Network Server Upgrade	New server and Backup system	BONDS
Compact HVAC Units	Two existing modular wall AC / Heat units	BONDS
Fire Alarm System Upgrade	Replace Siemens control panel	BONDS
Access Card System	Update controller from Windows 7 to 10 (recommended by IT consultant)	BONDS
Classroom Lighting Conversion	Convert existing lighting from CFL to more efficient LED (PECO grant-38%)	BONDS
Exterior Lighting	Replace wall packs w/ LED units (PECO grant -60%)	BONDS
Concession Stand	Install hand wash sink, commercial microwave and refrigerator, SS table, lighting	BONDS

CAPITAL EXPENDITURES COMPLETED IN FISCAL 2018-19

Flooring Replacement	Library, lobbies, hall and crib room (Daycare), 2 nd Fl Admin, Media, KG classrooms etc.	BONDS
Exterior Painting	Paint gray around the foundation wall and stucco	BONDS
HVAC	Replace of split system in server room (1) and mailroom (1), 21 RTU and thermostats	BONDS
Misc Furniture Upgrade	Replacement / refresh of classroom units / Lobby / banquet tables etc.	BONDS
Fence	Replace / repair campus fencing as required including gates	BONDS
Bus	Second bus purchase.	BONDS
Water Heaters	Replace (5) units throughout building	BONDS
Kitchen Equipment	Replace all original 2003 equipment including ovens and refrigeration	BONDS
Facets	Replace 14 failing facets with hands free (HS Side)	BONDS
Smart Board	Replacement of 50 classroom units from 2009 w/ LED displays	BONDS
Upgrade Cameras	Replace 64 (2003) cameras with 71 HD units, 4 HD recorders, web access	BONDS
Update Security Radios	Replace security and maintenance radios	BONDS
Upgrades to Training Room	Add AC, Ceiling, lights, and sprinklers (re-configure)	BONDS
Pullout Class Rooms	5 classrooms built in the South Atrium for pullouts and SPED	BONDS
Library Classroom	Additional classroom (1) for EL	BONDS

Plumbing Major	Repair of ruptured 8" fire service (sprinkler) line near water pit	BONDS
LED Conversion	Atriums, cafeterias, gym (top and side) and 1 st floor hallways (w/PECO rebates)	BONDS
Awing Replacement	Replace / repair Kindergarten entrance / gym fire escape	BONDS
Concrete Work	Misc sidewalk blocks as identified	BONDS
Broadband	Increase broadband service to building to 5GB	ERATE
Resurface Lots	Blacktop and stripe Lots A, B, C	BONDS
Main Roof Replacement	Replace main rubber membrane roofing (118,000 sq ft)	BONDS
Computer Refresh	Replace Staff computers (Admin and Staff)	BONDS
Digital Phone System	Update phone system, voice mail, paging and class alert system	BONDS
Floor Scrubber / Extractor	Replace existing unit	BONDS
Chromebooks	Purchased in conjunction with CAO	BONDS
2 nd Floor Windows	Replace windows / restoration	BONDS
Security Window Film	First floor windows and doors	BONDS
Daycare Appliances	Washer and dryer	BONDS
Bleacher	Maintenance and repair	BONDS
Network Infrastructure	Equipment and cabling required for 5GB broadband	BONDS
Water Fountains	All replaced with bottle filling stations and filters	BONDS
Modular Stairs	Replaced modular fire exit stairs	BONDS

CAPITAL EXPENDITURES COMPLETED IN FISCAL 2017-18

Storm Water Abatement	Storm basins installed and roof drain redirected	GRANT
Walk-Behind Floor Scrubber	Replacement for 8 year old unit	\$ 7,900
Classroom Additions	Build 3 student pull-out classrooms in the library	\$ 12,000
Cubicle / Admin	Add ½ wall to add cubicle / work area space to 2 nd Fl admin area	\$ 1,200
Access Points	39 access points / install / cabling / licensing (Erate)	ERATE
Broadband	Increase broadband service to building	ERATE
Facets	Replace 17 failing facets with hands free (6 replaced)	\$ 5,000

CAPITAL EXPENDITURES COMPLETED IN FISCAL 2016-17

Switches	Ethernet switch, Core	ERATE
Software	Upgrade Office to Education 365	\$10,000
Security Computer	Upgrade from 2011 control computer	\$ 5,000
Software Upgrades	Upgrade from 2011 Software (access, bell, phone etc.)	\$ 12,000
Sound system Upgrade	Atrium, microphones	\$ 6,000
HVAC	Overall RTU 15	\$ 4,500

CAPITAL EXPENDITURES COMPLETED IN FISCAL 2015-16

Kitchen Refrigeration	Replace failed freezer with refrigeration unit (grant)	GRANT
Guard Shack	Refurbish / replace security guard shack at K Street Gate.	\$ 18,000

Signage Replacement/Upgrade.	Replace / upgrade exterior signs and new interior signage in lobby and stairwell	\$ 5,450
WiFi Upgrade	Replace / upgrade / add to wireless routers	ERATE
Firewall	Replacement Cisco MX400 to replace outdated SonicWALL	ERATE
Switches	Ethernet switch upgrade (5)	ERATE
Computers	Library replacement, Chromebooks w cart	\$ 15,000
Teacher/Admin Refresh	Computers for teachers / Administration (NOTE 3 yr. lease)	\$129,230
Walk thru Metal Detector	Replace upgrade (3) units	\$ 14,211
Lighting / Gym	Re-lamp 240 CFL bulbs (30 x 8), ballast replacement as needed.	\$ 7,000
Computers	Library replacement, Chromebooks w cart	\$ 15,000
HVAC	Replace 1 RTU unit (#7)	\$ 25,967
Flooring	Replace H06, L11, L11a and L21 Kindergarten	\$ 4,060



Community Academy of Philadelphia
a Pennsylvania Charter School

Chief Academic Officer
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Board Meeting Academic Update March 29, 2021

Assessment Updates

- The US Department of Education has not granted states with overall waivers for the Spring 2021 standardized testing
- CAP is planning for the administration of the PSSA for grades 3-8 and Keystone Exams for grades 9-11
- The typical 95% participation rate has been waived; the PA Department of Education has given schools guidance to conduct “a good faith effort” in testing students

Community Service Requirement

- Following the local waiver of the community service requirement for the Class of 2021 due to challenges stemming from community closures related to the COVID-19 pandemic, at the Board’s recommendation, additional instruction and guidance from two high school civics teachers on the importance, value, and impact of civic engagement and involvement are being provided to the Class of 2021

New Textbooks and New Courses

- Following a two-month review of three major textbook companies, the English Language Arts (ELA) Series Review Committee makes the following recommendations for the Board’s consideration.
 - Savvas *myView* ELA text series for grades K-5
 - Houghton Mifflin Harcourt *Into Literature* ELA text series for grades 6-8
- The High School is proposing the addition of the following courses:
 - AP Statistics
 - Applied Mathematics
 - Economics
 - Sociology
- The Elementary School is proposing the addition of the following course:
 - K-8 Technology

Comprehensive Planning

- The planning team will be working on completing the draft the new comprehensive plan over the next months
- The plan will require board approval, will be posted for public review and comment, and is due to the state in November 2021

**COMMUNITY ACADEMY OF PHILADELPHIA CHARTER SCHOOL
BOARD OF SCHOOL DIRECTORS
March 29, 2021**

RESOLUTION: #3-29-2021: #3

WHEREAS: The following courses of study have been proposed for Board Approval with regard to their adoption at the Community Academy of Philadelphia, Charter School

- Add Advanced Placement Statistics in the High School
- Add Applied Mathematics in the High School
- Add Sociology in the High School
- Add Economics in the High School
- Add K-8 Technology in the Elementary School

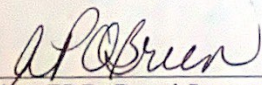
BE IT RESOLVED that: These courses of study are approved for adoption at the Community Academy of Philadelphia Charter School.

Recording of the vote:

Roll Call—	Yea	Nay	Absent	Abstain	Comment
FitzSimmons, J.	✓				
Gomez, J.			✓		
Hernandez, S.	✓				
Holmes, T.	✓				
Osoria, M.	✓				
Silva, C.	✓				
Vazquez, J.	✓				
Viola, F.	✓				
Williams, W.	✓				

Summary: 8 Y 0 N 1 Ab _____ Abt

The motion has ✓ PASSED _____ FAILED _____ BEEN TABLED



Alberta P. O'Brien, EDD, Board Secretary

03/29/2021

**COMMUNITY ACADEMY OF PHILADELPHIA CHARTER SCHOOL
BOARD OF SCHOOL DIRECTORS
March 29, 2021**

RESOLUTION: #3-29-2021: #4

WHEREAS: The following textbooks have been proposed for adoption at the Community Academy of Philadelphia:

- English Language Arts (ELA) Text Series Updates:
 - For grades K-5, Savvas *myView* text series
 - For grades 6-8, Houghton Mifflin Harcourt *Into Literature* text series

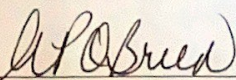
BE IT RESOLVED that: The proposed textbooks have been approved for adoption at the Community Academy of Philadelphia.

Recording of the vote:

Roll Call--	Yea	Nay	Absent	Abstain	Comment
FitzSimmons, J.	✓	_____	_____	_____	_____
Gomez, J.	_____	_____	✓	_____	_____
Hernandez, S.	✓	_____	_____	_____	_____
Holmes, T.	✓	_____	_____	_____	_____
Osoria, M.	✓	_____	_____	_____	_____
Silva, C.	✓	_____	_____	_____	Type text here
Vazquez, J.	✓	_____	_____	_____	_____
Viola, F.	✓	_____	_____	_____	_____
Williams, W.	✓	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Summary: 8 Y 0 N 1 Ab _____ Abt

The motion has ✓ PASSED _____ FAILED _____ BEEN TABLED



Alberta P. O'Brien, EDD, Board Secretary

03/29/2021