COMPANY

GENERAL INFORMATION
Company name: Camphill Special School
Type of legal entity, ownership structure: Non-profit 501(c)(3), governed by a board of directors
Business sector: Special Education
Number of employees (total, full-time equivalent): 155
Revenue 2014: $8,658,235
Profit (optional): non-profit organization
Subsidiaries: No other entities belong the Camphill Special School
Company Headquarters: The main campus of Camphill Special School is located at 1784 Fairview Rd, Glenmoore, PA 19343 and the transition program, Beaver Farm, is located at 551 West Seven Stars Rd 19460, Phoenixville, PA, United States.
Homepage: www.camphillspecialschool.org
Report Year: 2015

AREA OF ACTIVITY
Camphill Special School is a nonprofit Pennsylvania Approved Private School and a Waldorf School accredited by AWSNA (Association of Waldorf Schools in North America) that offers day and residential programs for children and youth with intellectual and developmental disabilities. Currently, Camphill Special School is the only Waldorf School in the United States for children with developmental and intellectual disabilities. The mission of the organization is to create wholeness for children and youth through education and therapy in extended family living, through which the children and youth are better understood and their disabilities moderated. The aim is to unfold the potential of the children and to participate in life in a full and meaningful way. The top priorities of
the Camphill community are to continuously improve the educational, residential and therapeutic services through diversified funding sources. The long-term goal is to prepare the students for the transition to adult life with diversified life skills learned through living in a sharing community.

In addition, through its work at the Beaver Farm campus, Camphill Special School seeks to unfold personal individuality, interpersonal relationships and care for the environment within the context of biodynamic farming. Biodynamic farming refers to a spiritual-ethical-ecological approach to agriculture, production of food and nutrition. Biodynamics has spread out to all continents and thousands of farms, vineyards and gardens in a myriad of ecological and economic settings. The core of biodynamic farming strives to create a diversified and balanced farm ecosystem leading to fertility and healthy produce. Special preparations ensure the restoration and harmonizing of the life forces of the farm, improving the nutrition quality and flavor of the food. In fact, community supported agriculture (CSA) – a rapidly growing trend – was pioneered by biodynamic farmers. Often, biodynamic farmers cooperate locally in various ways: with surrounding farms, schools, and homes for social therapy and thus contributing to the Common Good.

Beaver Farm produces biodynamic organic meat, greens and eggs, supplying both the main campus and the farm itself with top quality nutrition both for residential students, coworkers and employees of the organization. In addition, biodynamic farming offers the residential students with a variety of important life skills and meaningful land work.
The table below illustrates the main income sources of Camphill Special School with approximate percentages. For more detailed information, please see the income statement.

<table>
<thead>
<tr>
<th>Products / services</th>
<th>Proportion of revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Summer &amp; extended school year</td>
<td>12%</td>
</tr>
<tr>
<td>Tuition: Day students &amp; School</td>
<td>52%</td>
</tr>
<tr>
<td>Tuition: Residential students</td>
<td>29%</td>
</tr>
<tr>
<td>Fundraising</td>
<td>6% - 10%</td>
</tr>
<tr>
<td>Total Operating Income 2014</td>
<td>$8,658,235</td>
</tr>
</tbody>
</table>

**THE COMPANY AND THE COMMON GOOD**

Previously, Camphill Special School has not been connected to the Economy for the Common Good movement. Nevertheless, on a small scale the Camphill community has lived the constitutional values of the Economy for the Common Good for over 50 years, placing solidarity, dignity and cooperation at the center of daily life. The services of Camphill Special School are the main contribution to the common good.

Your contact persons for questions related to the CG report at Camphill Special School are the author of the report Sebastian Boele (sebastian.boele@gmail.com), Board Member Jan Goeschel (jgoeschel@camphill.edu) and the Director of Development Guy Alma (galma@camphillspecialschool.org).

**Consultancy and Support**

Gerd Hofielen (gerd.hofielen@hm-practices.org)

Gus Hagelberg (gus.hagelberg@ecogood.org)

**Camphill Special School Representatives**

Guy Alma, Director of Development (galma@camphillspecialschool.org)
Jan Goeschel, Camphill Academy (jgoeschel@camphill.edu)

Currently Camphill Special School is not connected to the local ECG chapters. However, Camphill’s CGR is the first in the United States - a forerunner for the movement in North America. In addition, the community actively implements an alternative economic approach, associative economics that considers the individual needs of the community members. In other words, the financial approach for residential co-workers at Camphill Special is based purely on solidarity through a needs-based associative income-sharing arrangement. Thus the ECG values are implemented but not directly through the application of the framework itself.
<table>
<thead>
<tr>
<th>Indicator</th>
<th>Self-evaluation</th>
<th>Auditors-evaluation</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1</td>
<td>60%</td>
<td>40%</td>
</tr>
<tr>
<td>B1</td>
<td>30%</td>
<td>30%</td>
</tr>
<tr>
<td>C1</td>
<td>80%</td>
<td>50%</td>
</tr>
<tr>
<td>C2</td>
<td>30%</td>
<td>20%</td>
</tr>
<tr>
<td>C3</td>
<td>40%</td>
<td>20%</td>
</tr>
<tr>
<td>C4</td>
<td>80%</td>
<td>60%</td>
</tr>
<tr>
<td>C5</td>
<td>60%</td>
<td>50%</td>
</tr>
<tr>
<td>D1</td>
<td>50%</td>
<td>60%</td>
</tr>
<tr>
<td>D2</td>
<td>30%</td>
<td>40%</td>
</tr>
<tr>
<td>D3</td>
<td>40%</td>
<td>20%</td>
</tr>
<tr>
<td>D4</td>
<td>80%</td>
<td>90%</td>
</tr>
<tr>
<td>D5</td>
<td>20%</td>
<td>50%</td>
</tr>
<tr>
<td>E1</td>
<td>80%</td>
<td>70%</td>
</tr>
<tr>
<td>E2</td>
<td>60%</td>
<td>30%</td>
</tr>
<tr>
<td>E3</td>
<td>20%</td>
<td>20%</td>
</tr>
<tr>
<td>E4</td>
<td>100%</td>
<td>80%</td>
</tr>
<tr>
<td>E5</td>
<td>20%</td>
<td>20%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>552 points</strong></td>
<td><strong>457 points</strong></td>
</tr>
</tbody>
</table>
## COMMON GOOD BALANCE 2013-14

### STAKEHOLDER

<table>
<thead>
<tr>
<th>Value</th>
<th>Human dignity</th>
<th>Solidarity</th>
<th>Ecological Sustainability</th>
<th>Social Justice</th>
<th>Democratic Co-determination &amp; Transparency</th>
</tr>
</thead>
<tbody>
<tr>
<td>A) Suppliers</td>
<td>A1: Ethical Supply Management</td>
<td></td>
<td></td>
<td></td>
<td>40 %</td>
</tr>
<tr>
<td>B) Investors</td>
<td>B1: Ethical Financial Management</td>
<td></td>
<td></td>
<td></td>
<td>30 %</td>
</tr>
<tr>
<td>C) Staff Incl. Owners</td>
<td>C1: Workplace quality and affirmative action</td>
<td>50 %</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>C2: Just distribution of labor</td>
<td>20 %</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>C3: Promotion of environmentally friendly behavior of employees</td>
<td>50 %</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>C4: Just income distribution</td>
<td></td>
<td></td>
<td></td>
<td>60 %</td>
</tr>
<tr>
<td></td>
<td>C5: Corporate democracy and transparency</td>
<td></td>
<td></td>
<td></td>
<td>50 %</td>
</tr>
<tr>
<td>D) Customers / Products / Services / Business Partners</td>
<td>D1: Ethical customer relations</td>
<td>60 %</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>D2: Cooperation with businesses in same field</td>
<td>40 %</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>D3: Ecological design of products and services</td>
<td>20 %</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>D4: Socially oriented design of products and services</td>
<td></td>
<td></td>
<td></td>
<td>90 %</td>
</tr>
<tr>
<td></td>
<td>D5: Raising social and ecological standards</td>
<td></td>
<td></td>
<td></td>
<td>50 %</td>
</tr>
<tr>
<td>E) Social Environment: Region, sovereign, future generation, global fellow human beings, animals and plants</td>
<td>E1: Value and social impact of products and services</td>
<td>70 %</td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>E2: Contribution to the local community</td>
<td></td>
<td></td>
<td></td>
<td>30 %</td>
</tr>
<tr>
<td></td>
<td>E3: Reduction of environmental impact</td>
<td></td>
<td></td>
<td></td>
<td>20 %</td>
</tr>
<tr>
<td></td>
<td>E4: Investing profits for the Common Good</td>
<td></td>
<td></td>
<td></td>
<td>80 %</td>
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<tr>
<td></td>
<td>E5: Social transparency and co-determination</td>
<td></td>
<td></td>
<td></td>
<td>20 %</td>
</tr>
</tbody>
</table>

### Negative Criteria

- Violation of ILO norms (international labor standards) / human rights
- Products detrimental to human dignity and human rights (e.g. landmines, nuclear power, GMO’s)
- Outsourcing to or cooperation with companies which violate human dignity
- Hostile takeover
- Blocking patents
- Dumping Prices
- Massive environmental pollution
- Gross violation of environmental standards
- Planned obsolescence (short lifespan of products)
- Unequal pay for women and men
- Job cuts or moving jobs overseas despite having made a profit
- Subsidies in tax havens
- Equity yield rate >10%
- Non-disclosure of subsidiaries
- Prohibition of a works council
- Non-disclosure of payments to lobbyists
- Excessive income inequality within a business

This certification confirms the audit of the common good report. The certificate refers to the common good matrix 4.1. Detailed information concerning the matrix, the indicators and the audit system can be found on www.economy-for-the-common-good.org

Certification valid 07/31/2017

END BALANCE 457
# COMMON GOOD MATRIX 4.1

This version is valid for Common Good Balance Sheets generated in 2013

<table>
<thead>
<tr>
<th>STAKEHOLDER</th>
<th>VALUE</th>
<th>Human dignity</th>
<th>Cooperation and Solidarity</th>
<th>Ecological Sustainability</th>
<th>Social Justice</th>
<th>Democratic Co-determination and Transparency</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A) Suppliers</strong></td>
<td></td>
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<tr>
<td><strong>B) Investors</strong></td>
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<tr>
<td><strong>C) Employees, including business owners</strong></td>
<td></td>
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<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td><strong>D) Customers / Products / Services / Business Partners</strong></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td><strong>E) Social Environment: Region, electorate, future generations, civil society, fellow human beings, animals and plants</strong></td>
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</tr>
<tr>
<td><strong>Negative Criteria</strong></td>
<td></td>
<td></td>
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<tr>
<td></td>
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</tr>
</tbody>
</table>

### A1: Ethical Supply Management
- Active examination of the risks of purchased goods and services, consideration of the social and ecological aspects of suppliers and service partners

### B1: Ethical Financial Management
- Consideration of social and ecological aspects when choosing financial services; common good-oriented investments and financing

### C1: Workplace quality and affirmative action
- Employee-oriented organizational culture and structure, fair employment and payment policies, workplace health and safety, work-life balance, flexible work hours, equal opportunity and diversity

### D1: Ethical customer relations
- Ethical business relations with customers, customer orientation and co-determination, joint product development, high quality of service, high product transparency

### E1: Value and social impact of products and services
- Products and services fulfill basic human needs or serve humankind, society or the environment

### C2: Just distribution of labor
- Reduction of overtime, eliminating unpaid overtime, reduction of total work hours, contribution to the reduction of unemployment

### C3: Promotion of environmentally friendly behavior of employees
- Active promotion of sustainable lifetyles of employees (mobility, nutrition), training and awareness-raising activities, sustainable organizational culture

### C4: Just income distribution
- Low income disparity within a company, compliance with minimum and maximum wages

### C5: Corporate democracy and transparency
- Comprehensive transparency within the company, election of managers by employees, democratic decision-making on fundamental strategic issues, transfer of property to employees

### D2: Cooperation with businesses in the same field
- Transfer of know-how, personnel, contracts and interest-free loans to other business in the same field, participation in cooperative marketing activities and crisis management

### D3: Ecological design of products and services
- Offering of ecologically superior products/services; awareness raising programmes, consideration of ecological aspects when choosing products/services

### D4: Socially oriented design of products and services
- Information, products and services for disadvantaged groups, support for value-oriented market structures

### D5: Raising social and ecological standards
- Exemplary business behavior, development of higher standards with businesses in the same field, lobbying

### E2: Contribution to the local community
- Mutual support and cooperation through financial resources, services, products, logistics, time, know-how, knowledge, contacts, influence

### E3: Reduction of environmental impact
- Reduction of environmental effects towards a sustainable level, resources, energy, climate, emissions, waste etc.

### E4: Investing profits for the Common Good
- Reducing or eliminating dividend payments to extern, payouts to employees, increasing equity, social-ecological investments

### E5: Social transparency and co-determination
- Common good and sustainability reports, participation in decision-making by local stakeholders and NGO’s
SELF-ASSESSMENT, NEGATIVE CRITERIA and AUDIT OPINION

The self-assessment of this Common Good Report is based on several interviews with the professionals in each field. **Scoring is fully based on Common Good Report criteria.**

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Self-assessment in %</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1 Ethical Supply Management</td>
<td>60%</td>
</tr>
<tr>
<td>B1 Ethical Financial Management</td>
<td>30%</td>
</tr>
<tr>
<td>C1 Workplace quality and affirmative action</td>
<td>80%</td>
</tr>
<tr>
<td>C2 Just distribution of labor</td>
<td>30%</td>
</tr>
<tr>
<td>C3 Promotion of environmentally friendly behavior of employees</td>
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</tr>
<tr>
<td>C4 Just income distribution</td>
<td>80%</td>
</tr>
<tr>
<td>C5 Corporate democracy and transparency</td>
<td>60%</td>
</tr>
<tr>
<td>D1 Ethical customer relations</td>
<td>50%</td>
</tr>
<tr>
<td>D2 Cooperation with businesses in the same field</td>
<td>30%</td>
</tr>
<tr>
<td>D3 Ecological design of products and services</td>
<td>40%</td>
</tr>
<tr>
<td>D4 Socially oriented design of products and services</td>
<td>80%</td>
</tr>
<tr>
<td>D5 Raising social and ecological standards</td>
<td>20%</td>
</tr>
<tr>
<td>E1 Value and social impact of products and services</td>
<td>80%</td>
</tr>
<tr>
<td>E2 Contribution to the local community</td>
<td>60%</td>
</tr>
<tr>
<td>E3 Reduction of environmental impact</td>
<td>20%</td>
</tr>
<tr>
<td>E4 Investing profits for the Common Good</td>
<td>100%</td>
</tr>
<tr>
<td>E5 Social transparency and co-determination</td>
<td>20%</td>
</tr>
<tr>
<td>Negative Criteria</td>
<td>I can confirm this</td>
</tr>
<tr>
<td>---------------------------------------------------------------------------------</td>
<td>--------------------</td>
</tr>
<tr>
<td>No violation of ILO norms (international labor standards) / human rights</td>
<td>✓</td>
</tr>
<tr>
<td>No products detrimental to human dignity</td>
<td>✓</td>
</tr>
<tr>
<td>No outsourcing to or cooperation with companies which violate human dignity</td>
<td>✓</td>
</tr>
<tr>
<td>No hostile takeovers</td>
<td>✓</td>
</tr>
<tr>
<td>No blocking of patents</td>
<td>✓</td>
</tr>
<tr>
<td>No dumping prices</td>
<td>✓</td>
</tr>
<tr>
<td>No massive environmental pollution</td>
<td>✓</td>
</tr>
<tr>
<td>No gross violations of environmental standards</td>
<td>✓</td>
</tr>
<tr>
<td>No planned obsolescence (short lifespan of products)</td>
<td>✓</td>
</tr>
<tr>
<td>No unequal pay for women and men</td>
<td>✓</td>
</tr>
<tr>
<td>No job cuts or moving jobs overseas despite profits</td>
<td>✓</td>
</tr>
<tr>
<td>No tax evasion</td>
<td>✓</td>
</tr>
<tr>
<td>No return on equity above 10%</td>
<td>✓</td>
</tr>
<tr>
<td>Disclosure of all subsidiaries</td>
<td>✓</td>
</tr>
<tr>
<td>No prohibition of workers councils</td>
<td>✓</td>
</tr>
<tr>
<td>Disclosure of all payments to lobbyists</td>
<td>✓</td>
</tr>
<tr>
<td>No excessive income inequality within the business</td>
<td>✓</td>
</tr>
</tbody>
</table>
Sustainability at Camphill Special School

A1 ETHICAL SUPPLY MANAGEMENT

“Active examination of risks of purchased goods and services, consideration of social and ecological aspects of suppliers and service partners”

A1.1 Consideration of regional, ecological and social aspects or superior alternatives (relevance: high)

List of all externally procured products / services in % in terms of expenditure during report period. Source: Consolidated income statement 2013-2014 (Includes the main campus Beaver Run and the transition program Beaver Farm)

<table>
<thead>
<tr>
<th>Item of expenditure + % of expenditures</th>
<th>% Of expenditures</th>
<th>Explanation and (social, ecological, regional) evaluation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Automobile</td>
<td>2.2% of total operating costs</td>
<td>Mostly low emission vehicle fleet (Toyota Yaris). The community members use active car sharing and residential staff does not have private vehicles.</td>
</tr>
<tr>
<td>Light and heat</td>
<td>2.7% of total operating costs</td>
<td>Energy resources vary from gas, propane to electricity. Currently no eco-electricity contracts. The new buildings are designed to carry solar panels and heated with geothermal energy.</td>
</tr>
<tr>
<td>Land maintenance and farm program</td>
<td>1.7% of total operating costs</td>
<td>Production of organic beef, poultry, pork and lamb. In addition, a large variety of</td>
</tr>
</tbody>
</table>
greens. Nearly all meat and greens at Camphill Special School are self-produced without pesticides or chemicals. Excess meat is sold locally.

<table>
<thead>
<tr>
<th>Therapies</th>
<th>7.5% of total operating costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Therapies include physical therapy, massage, therapeutic baths, occupational therapy, speech therapy, horseback riding therapy, art therapy and music therapy. Therapies support the students in moving and learning to the best of his or her ability.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Staff</th>
<th>10.3% of total operating costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student services</td>
<td>17.5% of total operating costs</td>
</tr>
<tr>
<td>Student services include the provision of educational services for students with special needs. These services are ecologically and socially sound and contribute fully to common good.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Health insurance</th>
<th>7.8% of total operating costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health insurance is provided for all residential and non-residential staff members.</td>
<td></td>
</tr>
</tbody>
</table>
These include part time and hourly paid employees.

Food  
6.4% of total operating costs  
Food is to a very large extent organic. Foodstuff to Beaver Farm is bought from local organic stores and neighboring farms. A large share of food, especially meat, is self-grown.

Maintenance  
4.2% of total operating costs  
Maintaining the houses and school buildings are a prerequisite for high quality service and care.

Camphill Special School considers the ecological aspects in the procurement of arts and crafts. Hence, non-toxic materials are used in the daily chores with the students.

**Energy:**

The current energy resources used at Camphill Special School are gas, propane, oil and electricity. The older oil heated houses built in the 1960s are currently inefficient in comparison to the new residential buildings, which meet high efficiency standards. The current electricity provider is PECO and the electricity is generated from non-renewable sources. The current long-term development plans include updating the insulation and heating in the older residential buildings. However, the development is gradual due to financial constraints.

At Beaver Farm, ecological sustainability is taken very seriously. Rain and storm water is collected and used for flushing toilets and washing laundry. Water from pathways and parking lots is captured and stored in built wetlands, which support the biodiversity at
the farm. Rainwater from the barnyard is collected as well and used as a natural fertilizer in the biodynamic farming processes.

**Critical materials:**

Camphill Special School is based on intangible output – educational services. Thus, neither detrimental materials nor chemicals are used in the operations. Biodynamic farming is based on natural values without artificial or chemical pesticides. In fact, biodynamic farming is a balancing and healing process for the soil.

**A 1.2 Active examination of the risks of purchased products / services and processes for achieving goal achievement (relevance: moderate)**

The supply chain of Camphill Special School does not include a large flow of raw materials. Major suppliers include the energy providers who sell the electricity, gas, propane, gasoline and oil. In terms of these suppliers, Camphill Special School does not have a great deal of influence or alternatives. The main ecological risks are evaluated in the consumption of the non-renewable materials. In terms of electricity, Camphill Special School could relatively easily transfer to a provider who supplies electricity from renewable energy resources. The increased costs in terms of renewable electricity supply are not considered as a financial issue – the matter is related more to efforts in organizing the changing process.

In terms of food, the ecological and social aspects are considered carefully. Approximately 60% of the food in the main campus comes from the local organic whole food store, 25% from regular super markets and the remaining 15% from Beaver Farm and the local contracting farms. At Beaver Farm, the extent of organic food is nearly 100%, including self-produced meat and greens. The mid-term goal is to increase the usage of organic food to 100% also in the main campus. Supporting the local whole food store is a conscious choice as well as contracts with local farms. Superior alternatives are always considered regarding nutrition.
A1.3 Basic structural conditions for fair pricing (relevance: low)

Higher quality alternatives are always considered in terms of foodstuff, cleaning materials and house supplies. The food incurs around $600,000 of costs every year and favoring higher quality alternatives includes notable cost increases in comparison to regular supermarket purchases. Consideration of superior alternatives accounts for approximately 25-30% of total procurement. In terms of foodstuff, the proportion is significantly higher. Camphill Special School does not pay bonuses to the procurement staff for financial savings.

The values of Camphill Special School include the notion of conscious consumption. If goods are bought, natural, safe and high quality materials are preferred. “Take, use and throw away” culture is not a part of the purchasing culture of the organization. Especially in terms of products related to health, nutrition and safety, higher quality products are always considered. Thus for example cleaning materials and washing detergents are always based on natural ingredients.
B1 Ethical Financial Management

“Consideration of social and ecological aspects when choosing financial services; common good oriented investments and financing”

B1.1 Institutionalization (relevance: moderate)

Camphill Special School complies with all requirements set by the external auditors, but a specific ethical financial management is not implemented in the organization. However, a code of conduct exists for the financial office, which includes factors such as confidentiality and responsibility. All externally set requirements are met, but without special focus on ethical aspects.

B1.2 Ethical and sustainable quality of financial service providers (relevance: low)

List of financial service providers of Camphill Special School

<table>
<thead>
<tr>
<th>Handled by the following financial service providers</th>
</tr>
</thead>
<tbody>
<tr>
<td>DNB First</td>
</tr>
<tr>
<td>Customers Bank</td>
</tr>
<tr>
<td>Valley Green Bank</td>
</tr>
<tr>
<td>Phoenixville Federal Bank</td>
</tr>
<tr>
<td>Penn Liberty Bank</td>
</tr>
<tr>
<td>National Penn Bank</td>
</tr>
</tbody>
</table>

Camphill Special School works mainly with local banks, which engage in the local community through sponsoring and other activities. The banking operations of Camphill Special School are limited to taking loans and making deposits to the banks. Due to this, banks are not chosen based on their financial portfolios. These local banks are not solely specialized in ethically sustainable financial services. Nevertheless, it is
necessary to acknowledge the fact that in the United States companies do not have easy access to ethical banks (such as Triodos Bank in Europe).

**B1.3 Investments oriented to the common good (relevance: high)**

List of capital investments by Beaver Run Foundation (Note: Beaver Run Foundation is a separate entity, functioning as a supporting foundation to Camphill Special School)

<table>
<thead>
<tr>
<th>In % of investment</th>
<th>Handled by the following financial service providers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Approximately $2,000,000 in stocks</td>
<td>Charles Schwab &amp; Co. Inc.</td>
</tr>
<tr>
<td>Loans for social initiatives</td>
<td>Beaver Run Foundation</td>
</tr>
<tr>
<td>Investments in Camphill Special School</td>
<td>Beaver Run Foundation</td>
</tr>
</tbody>
</table>

Camphill Special School is a nonprofit organization, which maintains one to three months of operating reserves in certificates of deposits (CD) in a variety of different banks, to spread the risk. Camphill Special School itself does not invest any money in the markets and does not participate in speculations with futures or options. In addition, Camphill Special School uses mainly local banks.

Camphill Special School invests its reserve assets through the nonprofit Beaver Run Foundation (a separate 501(C)(3) organization), which safeguards the assets of the organization. In order to reduce risk, the assets are spread out to a number of different banks. Beaver Run Foundation has its own guidelines concerning socially sustainable investments. The foundation provides loans and support for individuals and residential programs directed to young adults with special needs. It is essential to point out that Camphill Special School is a nonprofit organization and investments are mainly directed to the development of the school and its services. The service itself meets fully the characteristics of common good.
B1.4 Financing oriented to the common good (relevance: low)

Approximately 20% of the Beaver Run Foundation’s investments are directed to socially sustainable initiatives. These investments include funding organizations in the special needs care sector. In addition the Beaver Run Foundation has invested in Camphill Special School and financed building projects, which improve the education and the living conditions of the residential students and co-workers. These investments can be considered socially sustainable. Especially the building projects at Beaver Farm can be considered both socially and environmentally sound – new buildings improve the life of residential community members as well as the livestock living at the farm.

Beaver Run Foundation has invested approximately two million USD in a socially responsible manner – investments are screened to avoid investments in weaponry, cigarettes or to companies without sufficient responsibilities in terms of employees. However the screen is regular and not specifically directed to environmental sustainability or microloans. The investments are conservative and do not include speculations with futures or options.

Camphill Special School has two sources of income: tuition and fundraising. Tuitions are divided into residential tuition, day student tuition and school tuition. The funding of Camphill Special School can be divided into public and private funding. Public funding comes from various school districts and governmental agencies whereas private funding refers to tuition fees paid by students’ parents. In total, approximately 90% of the funding consists of tuition and the remaining 10% includes fundraising and other income sources. Camphill Special School does not finance itself through shareholders. The borrowed capital of Camphill Special School is used for financing acquisitions or buildings at the main campus or at Beaver Farm.
C1 WORKPLACE QUALITY AND AFFIRMATIVE ACTION

“Employee-oriented organizational culture and structure, fair employment and payment policies, workplace health and safety, work-life balance, flexible work hours, equal opportunity and diversity”

Full time equivalent (FTE) employees of Camphill Special School:

<table>
<thead>
<tr>
<th>Employees and residential coworkers</th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative staff</td>
<td>0</td>
<td>5</td>
</tr>
<tr>
<td>Teachers (including both campuses)</td>
<td>2</td>
<td>11</td>
</tr>
<tr>
<td>Maintenance</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>Aides</td>
<td>9</td>
<td>16</td>
</tr>
<tr>
<td>Therapists</td>
<td>0</td>
<td>4</td>
</tr>
<tr>
<td>Laundry</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Program services</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>SCE</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Residential co-workers</td>
<td>50</td>
<td>52</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>155</strong></td>
<td><strong>92</strong></td>
</tr>
</tbody>
</table>

Proportion by gender (only employees)

- Men: 25%
- Women: 75%

Proportion by gender (employees + residential coworkers)

- Men: 40%
- Women: 60%
The figure below illustrates the division of day staff. Currently 66% of the labor force consists of residential co-workers and community members.

The figure below illustrates the proportion of men and women of the day staff (excluding residential coworkers).
Board of Directors and the Beaver Run Circle are the governing bodies of Camphill Special School. The Focus Group is an internal communication group, which operates between the two governing bodies. All major decisions are carried out by consensus in the Beaver Run Circle, which consists of 51% women. The proportion of women is clearly lower in the BOD and the Focus Group. The table below illustrates the gender proportion in the groups.

<table>
<thead>
<tr>
<th></th>
<th>Male</th>
<th>Female</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board of Directors</td>
<td>15</td>
<td>6</td>
<td>71%</td>
<td>29%</td>
</tr>
<tr>
<td>Focus Group</td>
<td>12</td>
<td>5</td>
<td>70%</td>
<td>30%</td>
</tr>
<tr>
<td>Beaver Run Circle</td>
<td>16</td>
<td>18</td>
<td>49%</td>
<td>51%</td>
</tr>
</tbody>
</table>

C1.1 Employee-oriented organizational culture and structures\(^1\) (relevance: moderate)

➢ How are employees trained in cases of internal change of workplace or new hiring?

Training of the employees depends on the groups of employees, but all staff members complete various mandatory trainings varying between 20 and 40 hours yearly. Different groups include the medical office, administration, maintenance and the school program. The basic mandatory training for the program staff includes CPR training, child abuse prevention training, first aid and crisis intervention courses.

For new aides and teachers for the school program, training includes mentorship, weekly conversations related to the daily work, and a paraprofessional training – an opportunity to deeply learn about working with children with special needs and

\(^1\) Concretely in the dimensions of clarity concerning tasks and responsibilities (and their limits), culture of appreciation, management culture, constructive handling of problems, communication culture incl. employee surveys, trainings, advanced trainings.
understanding the various different therapies provided to the students. In addition, aides are recommended to participate in voluntary courses, lectures and workshops related to the field of work. The teachers are required to have a Waldorf education certificate or a curative education certificate. Residential co-workers and school aides have the possibility to be trained through Camphill Academy’s Diploma in Curative Education program and after the curative program and degree certification start working as a faculty member of the school. This illustrates the training possibilities the organization offers for its employees. Thus, within the school program, educational possibilities are excellent.

Administrative staff has similar possibilities for training. However, they are often hired with at least the basic skills in that field of work. Employees are provided with the possibility of participating in the activities of the school program or residential houses. At Camphill Special School, understanding and mutual commitment is valued very highly and professional training is one of the main advantages of the organization. Thus, it is essential for all of the employees to understand the different components of the community. The working environment and training possibilities have ensured a very low employee turnover.

Hosting of the four-year Diploma in Curative Education program illustrates the commitment towards the residential co-workers. Camphill Special School covers the costs of the curative education program for the first four years for the residential coworkers. The students cover the costs of the fifth year, which is carried out in collaboration with a number of colleges in the United States with the aim of a tertiary degree. In addition, all of the working groups have access to funds to support people in pursuing further training. Working groups also participate in yearly retreats and have a study component as a part of their weekly meeting. Each short-term volunteer has an exit interview where the whole year is reviewed and progress discussed. Each residential house organizes house-meetings on a weekly basis where the daily topics and issues are discussed.

What degree of co-determination do employees have in regard to issues concerning their daily work? What decision-making power do they have? How
high is the degree of self-organization? What are employees able to decide for themselves?

All of the employees and co-workers in their field of work make daily decisions about immediate matters. Trust is built and smaller decisions do not require the approval of the responsible manager or houseparent in charge of the residential house. The same processes apply in the school program and other fields of activity. Larger questions are discussed in local groups or in the Focus group after which they are further directed to a suitable group or the Beaver Run Circle. All of the working groups are managed by a collegial approach and decisions are made through teamwork.

➢ What does the relationship between employees and their superiors in the company look like ideally?

The current relationship between employees and superiors looks very collegial. The decision-making structures are very flat and allow the input of all employees and co-workers. In fact, joint participation in processes is very welcome in the community. Trust and honesty are very high within the community and the leadership is very fluid – responsibilities vary depending on the nature of the decision.

➢ What offers are made to employees in regard to targeted advanced training on the one hand and general professional development (e.g. career development programs, mentoring, etc.) on the other?

➢ What training and advanced training programs (including apprenticeship training) does the company offer and what distinguishes them?

The Camphill Academy, maintained by Camphill Special School, ensures the up to date skills of co-workers both in terms of daily care and inner development. The curative education program is a four-year program for the residential co-workers with the possibility to complete a debt-free bachelor's degree in collaboration with several universities. Providing free education for residential co-workers also illustrates that Camphill Special School is not only devoted to the highest quality of care but provides development opportunities for its staff.
➢ Do employees have the possibility to discuss their situation and their opportunities for development in the company and to give and receive feedback (e.g. in the form of discussions between employers and employees)?

Employees have at least one yearly review with their supervisor, which includes discussions of the future opportunities and satisfaction with the current status quo.

➢ How hierarchically structured is the company? What does the managerial structure look like? Which possibilities do employees have to bring up their concerns, wishes and complaints in the company?

The organizational structure is very flat and power distance very low, which ensures that employees have the possibility to bring up concerns on a daily basis. All of the senior managerial staff are residential community members, which means that they also share all aspects of life with the community – not only the administrative responsibilities. In fact, the residential community model ensures that power distance is extremely low and all community members are equal.

➢ Are employee surveys carried out? How and by whom are they organized and carried out? How does one proceed with the results and according to which criteria?

Employee surveys are not carried out concerning the wellbeing of employees. However on a day-to-day basis discussions are carried out and annual individual reviews are conducted with employees. Within the internal groups, such as the teachers’ group, peer reviews are carried out. This is both a formal evaluation, but also a supportive measure. Within the governing body, Beaver Run Circle, a survey was carried out in December 2014 concerning topics related to working time and the quality of community living.

➢ What is the procedure when problems arise? Which confidential contact points exist? Which possibilities for consultation such as supervision, mediation and coaching exist?

The employees and community members have access to supervision, mediation and coaching. Official procedures exist for a mediation process, but in most cases
discussion in an early stage of a conflict solves the problem. In addition, peer support is widely available within the intentional community.

- What does the internal communication structure and information policy look like?

The internal communication flows from bottom to up. Decisions for example in daily care are taken by co-workers, but bigger issues are directed to the responsible groups or finally to the Beaver Run Circle.

- Average amount of time used for advanced trainings per employee per year, according to gender and group of employees (rough classification according to position in the company)

Classification of average amount for advanced trainings is not available at Camphill Special School. However, all staff members, administration and co-workers have various possibilities for advanced training. Advanced training includes retreats, meetings, lectures and other courses.

C1.2 Fair employment and payment policy (relevance: moderate)

- Does a transparent, binding pay scheme exist? How does this come about? In what way are employee representatives involved in laying down the pay scheme?

The transparency of the pay scheme depends on the groups of employees. The pay scheme of the long-term coworkers is based on consensual decisions within the Beaver Run Circle. In general, all information related to remuneration is confidential in the United States. In the residential staff, remuneration is transparent for those who live in the community. All legal transparency requirements are met. Camphill Special School does not offer precarious occupation.

- Which guidelines shape the company’s employment policy? What role does internal qualification of employees (apprentices, skilled workers, advancement opportunities) play?
Is the company’s personnel planning communicated to the employees? Which measures are envisaged should the company’s economic situation take a turn for the worse, in particular in regard to its employees?

The personnel planning is communicated clearly with the members of the community. The budgeting process is extremely proactive and a large number of community members participate in budgeting. In other words, the economic responsibility is not in the hands of few, but in the hands of the whole community. In case of a financial downturn, the economic responsibility is not only in the hands of the finance office, which states the needs for cuts in expenditures. In fact, the finance office provides the exact figures of the budget deficit and the question “how can we fix this” is asked from the community members. Instead of layoffs, savings are sought through a broad spectrum of smaller actions and efficiencies. Other actions include maintaining the current number of employees while new hiring is halted for a period of time. The global financial crises, which hit hard a number of Approved Private Schools, did fortunately not cause any layoffs at Camphill Special School. In cases of economic downturn the goal is to maintain high quality standards for all of the community members as well as the day and residential students. This, however, requires the involvement of the community as a whole. In addition, Camphill Special School has monetary reserves and transitions related to the number of employees can be done within a longer period of time.

Which voluntary company social benefits exist? Are these available to all employees in equal measure independent of their employment status and their tasks in the company?

Camphill Special School has a very clear guideline in terms of social benefits. In comparison to the regulatory social benefits, Camphill Special School provides generous benefits for all of its employees in an equal measure. The voluntary social benefits include: health benefits, long-term care, paid holiday, paid maternity and paternity leave as well as paid sick leave. In extraordinary situations, for example a personal employee tragedy, Camphill Special Schools continues to pay full salary as long as it is feasible and needed. In other words, the organization is fully committed to
the community and its employees. Other social benefits include a rich cultural life: drama, musical performances, studies and lectures on the premises of Camphill Special School. Most of the performances are available for all of the employees and if employees choose to engage, cultural possibilities are diverse.

**C1.3 Occupational safety and workplace health promotion including work-life balance / flexible working hours (relevance: moderate)**

- How are working times organized? Do flexible working-time models exist? Which ones? Who decides when and how individual employees work? How high is the degree of self-organization? Do options for using a home office exist?

The working times depend on the groups of employees. Within the residential community, work is seen as a part of the life-sharing model. As a part of life sharing, working hours are not calculated due to the fact that life and work blend together. In terms of employees, work is either organized on an hourly or monthly basis. However, the working hours of faculty staff vary depending on the school year. Most of the employees work a maximum of 40 hours per week. An important value of Camphill Special School is to maintain the health of its employees and to ensure that the working hours allow flexibility when needed. The possibility for distance work is limited for office staff. The residential co-workers, maintenance and faculty staffs have a limited access to home-office. On the other hand, the life-sharing model is blending work and home together, which allows a great deal of flexibility.

- How many days per year can employees take advantage of preventive emotional and physical health care? Which offers do they have to choose from?

Camphill Special School has its own medical office with nurses and a doctor. Yet preventive physical or emotional health care is not available.

- How safe and ergonomic are workplaces? Through which measures and procedures are optimal workplace safety and ergonomy obtained and maintained?
The question of ergonomy is in fact relevant mainly to the school and office staff of Camphill Special School. The employees in the office choose their own desks and furniture, which improves ergonomy significantly. Employees may thus choose for example a standing desk or an ergonomic chair. The school employs its own physical therapist, ensuring the wellbeing of the students and teachers. Ergonomy is mainly maintained through employees’ own initiative.

> Are workplaces accessible for the disabled?

> Which measures are taken to promote physical health? Is there a program for preventive occupational health care? Is there a preventive occupational health care program and if yes, what does it encompass?

Camphill Special School has neither a program promoting the physical health of employees nor preventive occupational health care. However, the residential co-workers and volunteers have access to a local fitness center (YMCA), which allow participation in classes from yoga to racquetball and swimming.

**Parameters**

> Number of occupational accidents, cases of long-term illness and early retirement as a result of inability to work broken down by group of employees

> Average amount of time used to take advantage of voluntary company preventive health care (physical and emotional) per employee per year, according to gender and group of employees

Occupational accidents are not monitored through statistics. However, if an employee is unable to work for an extended period of time, Camphill Special School monitors the absence through workers’ compensation claims. Thus the total number of workers’ compensation claims per year is monitored. The number of compensation claims is very low and occupational accidents are rare. Historical data and trends in occupational accidents are currently not monitored.
C1.4 Affirmative action and diversity (relevance: moderate)

- What significance does employee diversity have for the company? Are measures taken to promote diversity, in particular in the area of recruiting (e.g. anonymized application)? Are any specific measures taken for employees with special needs (e.g. “buddy programmes,” language development)?

Employee diversity plays a major role at the community – in 2015 Camphill Special School employs people from 22 different countries. The volunteer program and the Curative Education program provided by Camphill Academy consist mostly of a very diverse group of young people from all over the world. In the daily life, diversity can be seen through the freedom of different languages, cultures and religions. Diversity is not only limited to ethnic background: sexual orientation and socio-economic background do not play a role at Camphill Special School. In addition, the gender equality is embedded to the values of the organization, including equal remuneration and possibilities to influence decisions.

- What measures are taken in the company to achieve gender equality between men and women? Is there equal pay for equal performance among men and women in all areas of the company and on all hierarchal levels? Do an equal opportunities officer; an equal opportunities report and gender budgeting exist? How high is the proportion of men/women in the company as a whole; how high is the respective number of executives? What advanced training measures directed towards gender issues exist and what do they encompass?

Gender equality is a clear value of Camphill Special School. The proportion of men and women depends on the groups of employees. However, all of the staff carrying the title “director” are men. However, all of the directors are residential coworkers and do not receive a higher pay than women with a different job description. Titles and work performance are separated from remuneration at Camphill Special School. In fact a mother of a few children receives most likely significantly higher remuneration than a director without children. The residential and day staff consists of 60% women. All major decisions are carried out either in the Board of Directors (29% women) or in the Beaver
Run Circle (51% women). Thus gender equality is very high and major decisions in the community are never carried out without the hearing of a number of different voices.

- What measures for employing persons with disabilities are planned and implemented? To what extent is the legal quota fulfilled?

The range of disabilities is very wide and for example physical disabilities are not a limitation for office or administrative work. However, parts of the main office are not accessible for physically disabled people. Currently Camphill Special School educates approximately 80 students with special needs, but does not employ persons with disabilities. However, the organization has made a lot of efforts regarding those employees, which have developed an illness or disability during their employment at Camphill Special School. Thus support to meet employees’ needs also in changing circumstances is widely available.

- Do anti-discrimination and awareness-raising trainings occur in this area?

Camphill Special School has a policy, which includes education about preventing sexual harassment and discrimination. The insurance carrier of Camphill Special School is engaged in this process as well. Anti-discrimination policy includes signing of the document. However, discrimination is not an issue at the organization – the residential staff comes from over 20 different countries across the world.
C2 JUST DISTRIBUTION OF LABOR

“Reduction of overtime eliminating unpaid overtime, reduction of total work hours, contribution to the reduction of unemployment”

➢ What notion do employees have of meaningful use of working time? In your view, how could working time be best organized in the future?

➢ Do you trust your employees to manage their working time self-reliantly?

The employees of Camphill Special School are relatively tied to the opening hours of the school. Thus, teachers, maintenance and office staff are present during the day from nine to five. Within the social service sector, working times are to a high extent fixed. In other words, working with people determines the schedule of the program.

➢ Are employee surveys on working time and working time models carried out?

Currently employee surveys are not carried out.

C2.1 Reduction of normal working time (relevance: high)

Parameters

➢ Average working time per employee

Working time per employee depends on the group of employees. Residential staff does not monitor working hours, because the intentional community living is a lifestyle – not a job. The permanent employees work approximately 40 hours per week.

➢ Number of hours of overtime per employee

Employees in general work only during the school day from nine to five. However, longer fundraising campaigns may require overtime work, which is compensated during the following week. Over time work per person per year is on average minimal.

C2.2 Increase in proportion of part-time work models and use of temporary employment (with adequate pay) (relevance: moderate)
Do you hire temporary employees? If yes, on what grounds?

Camphill Special School employs currently approximately 25 part-time employees. Those employees are hourly paid employees or employees with a yearly salary.

How high is the net pay of temporary employees in comparison to that of permanent employees?

When temporary employees are hired the net pay is equal to the permanent employees.

What differences in rights / duties exist between temporary and permanent employees?

Temporary employees have the same duties and rights than permanent employees.

C2.3 Conscious approach towards (life-) working time (relevance: moderate)

Does the formula “working time = life time” dominate in your company?

Are advanced trainings on self- and time management offered?

In an intentional community, the life of residential staff blends together with work. The working hours are not calculated and work is not seen as an obligation, but a part of the community life. The non-residential staff has clear contracts with annual hourly limits (approximately 40h per week).
C3 PROMOTION OF ENVIRONMENTALLY FRIENDLY BEHAVIOUR OF EMPLOYEES

“Active promotion of sustainable life-styles of employees (mobility, nutrition), training and awareness-rising activities”

C3.1 Nutrition during working time (relevance: high)

Parameters

The whole staff at Camphill Special School has access to clean and healthy nutrition during workdays. The food is 80-100% organic and Beaver Farm produces most of the meat and greens with the help of the residential students. The milk, bread and yoghurt are purchased from the neighboring organic farms. Employees and students have the possibility to eat vegetarian food on a daily basis. In addition, gluten and dairy free food is available when requested. Healthy nutrition plays an important role at the organization and foodstuff bought outside the farm is primarily organic.

C3.2 Mobility to workplace (relevance: high)

➢ What options do employees have to get to and from work in a more environmentally friendly way?

Most of the employees of Camphill Special School are residential co-workers and live either at the main Campus Beaver Run or at Beaver Farm, where the transition program is carried out. However, the office, maintenance and part of the faculty staff have to commute to the workplace. Due to the remote location and the state of public transportation in the rural areas of Pennsylvania, almost all of the employees are obliged to use cars. The organization does not have an official policy for hybrid or other environmentally efficient vehicles. Car sharing is up to the employees and utilized when feasible. One car in the community is shared with 3-5 people. Bicycling and walking to the workplace is not feasible due to the location and weather conditions, especially in the wintertime.

➢ What incentives for environmentally friendly mobility behavior does the company offer?
Currently Camphill Special School does not offer incentives for environmentally friendly mobility. Nevertheless, only the non-residential employees need to commute to work, which in fact comprises only of a small share of the total workforce.

Parameters / important data

**C3.3 Organizational culture, awareness raising and in-house processes (relevance: moderate)**

➢ To what extent do ecological aspects play a role in advanced training offers?

Ecological aspects play the main role in the advanced trainings related to biodynamic farming. The biodynamic trainings have strong environmental components and involve mainly the farmers and gardeners of Beaver Farm. Other advanced training programs do not have a specific focus on ecological aspects.

➢ Which strategy does the company pursue in regard to the ecological behavior of its employees?

The residential co-workers and community members share the values of Camphill Special School in terms of chemical usage, recycling and energy consumption. However, the organization does not have a clear strategy for pursuing ecological behavior in terms of its day staff.
C4 JUST INCOME DISTRIBUTION

“Low income disparity within a company, compliance with minimum and maximum wages”

C4.1 Income divergence in the company (relevance: high)

How high is the divergence between the lowest and higher income in the company? (gross income incl. all benefits for full-time equivalent)?

The income divergence at Camphill Special School is less than 1:3 and for the residential coworkers slightly under 1:4. In addition, the minimum remuneration per hour is two times higher than the legal standards require. This illustrates that Camphill is responsible towards its employees.

A clear division between residential co-workers and employees has to be made. The basis of the financial approach of the community is based on Rudolf Steiner’s statement called the fundamental social law. Freely formulated the main theory is that the wellbeing of a community is the greater the more the proceeds of each individuals work goes to the Common Good. In this model, each individual is supported by the work of others. According to Steiner, this model only works if the community has a mission, an intentional purpose, and all of the members are subscribed to that mission.

In concrete terms the residential co-workers do not receive a fixed salary - work and pay is separated. The resources flow to those who need them and the salary is not based on the job description. This model sees that work is completed for the needs of the community. The foundation of the life need system is based on trust and solidarity – co-workers trust that their basic needs are met and when they change, the financial support changes accordingly. Families with greater financial needs are allowed to receive more, regardless of the title or work performance. The process involves all community members and financial matters are discussed and decisions are made together.

Consequently the aggregate financial needs of individuals are calculated and budgeted, similarly as the aggregate of employee salaries. However, the divergence of the
residential program is much wider, but only due to the fact that single persons have lesser needs than families with several children. Furthermore, the life need system is created together with the community members, who consider it fair. The life need system is not transparent to external people apart from the aggregate sum, which is required for the auditors of the organization. Within the community the system has been found very satisfactory, due to the fact that it takes individual needs into consideration. The life need system pools the income according to need and alters the motivation to work in a positive way.

**C4.2 Minimum income (relevance: moderate)**

- How high is the minimum income in the company and is it sufficient in relation to the cost of living in the region?

The lowest paid employee of the organization earns approximately $1900 per month including a comprehensive health insurance. Compensation policies can be considered fair and in addition Camphill Special School pays 80% of the cost of health insurance. In terms of income, Camphill Special School is a responsible employer. The income of the short-term volunteers, including all social benefits, amounts to approximately $15,000 yearly. The income of the long-term coworkers is higher.

**C4.3 Transparency and institutionalization (relevance: low)**

- Which information on salary structures is transparent for whom in the company?
- To what extent do all locations pay sufficient incomes?
- Are salaries determined by the employees / who determines the salaries?

The salary structures are currently only partially transparent. The need of salary structure transparency is acknowledged, and as of 2016 a base and increment system will be adopted for the program staff. However, the financial compensation system for residential coworkers and program staff are kept separate and are thus only transparent for each employee group. The salaries of administration and nonresidential staff are determined by industry averages and defined with the employee and management of the organization. Potential salary increases are reviewed on an annual basis.
Transparency in terms of salaries requires thorough understanding of the life need system applied in the community. The residential co-workers and community members define their own financial needs together. The actual salary structures do not reveal the whole picture of the support – for example room and board as well as car usage are a part of the voluntary benefits of community members.
C5 CORPORATE DEMOCRACY AND TRANSPARENCY

“Comprehensive transparency within the company, election of managers by employees, democratic decision-making on fundamental strategic issues, transfer of property to employees”

C5.1 Degree of transparency (relevance: low)

➤ How high is your degree of transparency?

Camphill Special School is a nonprofit organization and is obliged to disclose an Internal Revenue Service (IRS) form 990 entitled “return of organization exempt from income tax”. The form is public and allows reviewing the financial data of the tax-exempt organization. The disclosure of 990 is a governmental requirement and reveals a substantial amount of financial information.

➤ What percentage of critical data in particular (board minutes, salaries, internal cost accounts, decisions on dismissals, hires) is accessible to all employees inside the company?

In terms of internal processes and decision-making, the organization is relatively closed: BOD (Board of Directors) minutes and internal group minutes are not disclosed. On the other hand the services and day-to-day processes are very transparent and newsletters are published on a regular basis. Information concerning hiring and firing are considered classified and employees or external parties do not have access to that information.
C5.2 Legitimization of executive personnel (relevance: moderate)

How is executive personnel legitimized? Who decides on hiring / promotions? To what extent do new employees participate in making such decisions? How transparent is the decision-making process?

Different responsibilities of the community are divided among a number of different offices, such as the medical and finance office, each of which are run by a resident co-worker. These resident co-workers carry the title of Director and are mandated by the Beaver Run Circle. Thus executive personnel are legitimized by a consensus decision by the executive body of Camphill Special School – the Beaver Run Circle. Hiring takes place in each office entity with the support of the finance office. However, all offices are mandated to decide on hiring in order to fulfill all of their daily tasks.

New employees have a limited possibility to influence decisions related to the governance of Camphill Special School. Becoming a member of the Beaver Run Circle requires fulfilling criteria such as having three years of living experience in the community. Thus, influencing major governing decisions requires at least three years of experience as a resident coworker. Within different offices also the new employees take part in decision-making processes.
C5.3 Co-determination concerning fundamental decisions (relevance: high)

Which decisions are met in which body?

The decision-making processes are divided into different spheres. The Beaver Run Circle, a governing body of the community with 34 members, makes decisions based on consensus. The Board of Directors (BOD), the body with legal and fiduciary responsibility, makes decisions based on majority vote. The internal working groups, such as the faculty or the homemakers, all make decisions on consensus. However, the Beaver Run Circle makes all of the major governing decisions. Legal approval from the BOD has to be asked in decisions concerning the yearly budget and tuition fees as well as major building projects. The BOD also supports Camphill Special School especially in legal and fundraising matters. The Beaver Run Circle meetings are open for all relevant local group members in cases of major governing decisions.

Camphill Special School offers education but it is also an intentional community for shared living. In concrete terms this means that the co-workers and their families live at the campus and major decisions affect not only their working environment but also potentially their family life. Thus, all major decisions are made together with the community members. Co-determination within the organization can be considered excellent.
C5.4 Employee co-ownership (relevance: moderate)

- How much percentage of ownership lies in the hands of the employees? Which employee-friendly legal form exists (e.g. employee foundation, cooperative)?
- Under what circumstances can each employee become a partner? What efforts are made to make employees owners?

Camphill Special School is a nonprofit organization and does not have an owner – the ownership is held by the general public. Due to this, employees cannot become partners or owners of the organization. The Board of Directors has ownership rights in order to fulfill the stewardship responsibilities, on behalf of the general public, in whose benefit Camphill Special School is designated to operate. The board members of Camphill Special School function as the trustees of the organization.
D1 ETHICAL CUSTOMER RELATIONS

➢ What are our values / principles in regard to customer relations?
➢ How high are the quality and service life of our services?

The services of Camphill Special School can be divided into the school and residential programs. The values of the day student education rely on professionalism, friendliness and creativity, which build the trust and confidence of the children. The residential program provides a warm and caring environment with a constant group of co-workers taking care of the children. In comparison to other special schools, which provide solely academic work, Camphill offers a balance of arts, music, crafts and creative learning activities – fun. The cornerstone of the quality of services is based on curative education, which enables a deep inquiry to each individual child and their needs. Curative education, derived from Anthroposophy, seeks not only to meet the daily needs but also to ask deeper questions related to the child. The teachers and co-workers have the task of self-development in order to then improve the care of the children. Striving towards curative education and self-development are the key drivers dividing Camphill Special School from other special schools. The cornerstones of Waldorf education, head, heart and hands, describe the holistic approach the Camphill community actively implements.

The best indicator for quality measurement is to have an open dialogue with the parents and to make observations of the development on a regular basis. In addition, parents describe past experiences at Camphill. In fact word-of-mouth is a valuable intangible asset for the community and a good reputation provides a steady flow of new students.

D1.1 Total extent of ethical customer relations measures (ethical marketing + sales) (relevance: high)
What are our values / principles in terms of customer relations?
What is the basic concept of ethical customer relations? How do we attempt to anchor it in the company in terms of structures / processes / the mindset of our employees?
How do we live these values / principles in the various phases of sales processes? (product development / marketing – sales / after-sales service)?

As service recipients, the customers of Camphill Special School are the day and residential students. However, due to the fact that they are not in the position to pay for themselves, the customers can also be considered to be the referring governmental agencies, school districts and the privately funding parents. In most cases, Camphill Special School provides services as a contractor, where the school districts are unable to provide an appropriate program for the children and youth. The nature of special education and residential programs requires a formal relationship between the agency ‘customer’ and the service provider. In other words, Camphill Special School has formal, legally binding contracts with its customer agencies and clear requirements to fulfill educational deliverables such as the IEP’s (individual education plan). The legally binding contracts pose limits on the relationship with the customer, especially in terms of flexibility.

On the other hand, the students live in a life sharing community with the co-workers and often live for years with the same caretakers. This allows the caretakers to build a close relationship with both the parents and the students. The benefit of this relationship is a dialogue with the caretakers and parents, which ensure the wellbeing of the student. Thus the customer relationship can be divided to two parts: complying with binding laws, deliverables and regulations, as well as the more intimate caretaker – parent relationship. Often customer relationships are very close, caretakers and parents may be in close contact for years after the student has left the residential program.
The transition process from home to a residential program is designed so that it is as smooth for the families as possible. Visits, formal and informal, are organized with the parents before the actual moving in. This illustrates, that the customer relations are built purposefully on openness and trust. In case of any complaints concerning the services, Camphill responds quickly and tries to solve the problem immediately.

Camphill Special School encourages the agency representatives to visit the community and meet the co-workers, staff and students and observe the daily routines. These actions build a strong relationship and openness towards the funding agencies and school districts. As a part of the regular accreditation process of Camphill Special School, a survey is carried out every 7th year for all of the students’ parents. Then, the results are reviewed and analyzed. Smaller surveys are carried out on a more frequent basis. The main evaluation of the wellbeing of the students is identified by residential house parents, aides and teachers.

Overview on assessment of marketing measures

<table>
<thead>
<tr>
<th>Marketing / sales measures</th>
<th>Percentage of marketing / sales budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Design</td>
<td>15.3%</td>
</tr>
<tr>
<td>Marketing and sales consultancy, including search engine optimization</td>
<td>5.1%</td>
</tr>
<tr>
<td>Internet advertising: Google, MSN</td>
<td>12.8%</td>
</tr>
<tr>
<td>Social media marketing: Twitter, Facebook, LinkedIn, blogs</td>
<td>6.4%</td>
</tr>
<tr>
<td>Radio advertising at WHYY and KYW</td>
<td>55.1%</td>
</tr>
<tr>
<td>Marketing events and conferences</td>
<td>3.8%</td>
</tr>
<tr>
<td>Referral Marketing: word-of-mouth</td>
<td>0%</td>
</tr>
<tr>
<td>Incidental marketing costs, minimal print</td>
<td>1.2%</td>
</tr>
</tbody>
</table>
By far, the largest marketing expenses incur from public service radio advertising. However, radio time provides a wide coverage and audience on the East Coast. Design and Internet advertising consist of nearly 30% of the marketing expenses. Search engine optimization is focused on three aspects: recruitment of volunteers and staff, curative education students and most notably new students. Social media marketing and blogs are low cost but provide wide audience on an international scale. Word-of-mouth plays an important role at Camphill Special School. Often parents of special needs children recommend Camphill Special School to other parents in the same position, through which new connections are made. In fact, word-of-mouth brings awareness towards Camphill communities on a global scale due to the international volunteer program – young people across the world spread their experiences of intentional community living. A very large number of the international volunteer co-workers come to Camphill Special School through word-of-mouth.

**D1.2 Product transparency, fair pricing and ethical selection of customers**

*(relevance: low)*

- How transparent are we in regard to our services?
- Which information on products / services is not transparent and for what reason?
- How do we calculate our prices and what aspects of this can we make transparent – price transparency?
- What constitutes a fair price for our products with adequate consideration to reserve assets / investments and the overall portfolio? How would customers / competitors judge our prices if all figures were disclosed?
- What are potentially unethical customers? How can we identify them and exclude them from our products / services? (non-cooperation)

The pricing of the organization can be considered low in comparison to other private special schools providing similar services. *Tuition fees are public and comparison*
simple through the website of Pennsylvania’s Department of Education. The low prices are the consequence of the intentional community living model, which contributes to lower expenses. The intentionally low total expenses of the community are directed straight to the prices of tuition. In comparison to the high quality of services the tuition fees can be considered ethical and fair – especially in comparison to similar programs.

Camphill Special School does not disclose any information concerning the calculation of the prices. The pricing model is not transparent neither for customers nor the competitors of the organization. Thus customers and competitors do not have any access to the data on how Camphill Special School defines the pricing of the education and residential programs. Internally, the process behind the pricing includes budgeting the total expenditures, which is consequently divided by the number of the students. Budgeting the expenditures of the whole community affects the pricing of the education for day and residential students. Due to nonprofit auditing regulations, Camphill Special School is obliged to comply with certain transparency requirements in terms of spending.

The services Camphill Special School offers do not leave room for unethical customers. Parents allowing the high quality care for their children with special needs cannot be considered as unethical customers in any circumstances.
**D1.3 Extent of customer co-determination / joint product development / market research (relevance: moderate)**

- How do we involve our customers in product development?
- Which concrete possibilities for co-determination do our customers have?
- In what respects can we improve our products / services through cooperation with our customers? Which potential does this have and how can we implement it concretely?

The IEP’s (individual education plan) allow the dialogue between the customers and the educational representatives. On a yearly basis the parents, Camphill Special School teachers and the school districts meet and discuss the individual study plans of each student. The IEP meetings allow concrete co-determination with the customers. On a smaller scale parents may negotiate about the services within the legal framework Camphill has to comply with. An active dialogue with the parents, co-determination, allows continuous improvements in the daily care of the students.

**List of customer co-determination**

<table>
<thead>
<tr>
<th>Type of decision</th>
<th>Who represented the customer group?</th>
<th>Who made decisions and in what manner?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual education plan</td>
<td>Parents, school district and teachers of Camphill Special School</td>
<td>Co-determination within the legal requirements for private special schools</td>
</tr>
<tr>
<td>Parent workshop</td>
<td>Parents / students. All parents receive an invitation.</td>
<td>Discussions and feedback have led to improvements for example in fundraising. Some parents have become BOD members of Camphill Special School.</td>
</tr>
</tbody>
</table>
D1.4 Service management (relevance: moderate)

- What is our service concept? What are our values regarding this?
- How do we ensure optimal service quality for our customers?
- How do we bind customers for as long as possible and promote referral marketing?

Camphill Special School focuses on providing curative education, which seeks to embed the arts of healing with educational forces. The concept was created by Rudolf Steiner and defines the values of the community. Curative education can be seen in the adapted Waldorf curriculum of Camphill Special School as well. Professional curative educators and long-term residential caretakers maintain an optimal service quality for the students.

Camphill Special School has a formal complaint procedure, but most complaints are handled on the direct and individual level.
D2 COOPERATION WITH BUSINESSES IN SAME FIELD

“Transfer of know-how, personnel, contracts, and interest-free loans to other businesses in the same field, participation in cooperative marketing activities and crisis management”

General aspects

➢ In which areas do we work together with other companies? In our own sector, in other sectors?

Camphill Special School cooperates with the local Waldorf School in the field of education. On the professional level Camphill is connected to the Association of Waldorf Schools of North America and to the Alliance of Approved Private Schools, where common issues are discussed in regard to the special education system in the state of Pennsylvania. Camphill Special School cooperates also with private practitioners, which are specialized in finding suitable schools for each student. This relationship serves as a means for sharing information and building valuable relationships. In addition, the organization is active in cooperation with other Camphill communities locally and around the globe. On a local scale cooperation includes purchasing foodstuff from the neighboring farms as well as sharing know-how with other communities in a variety of different spheres. For example joint festivals are organized, which allow the students to mingle and build new friendships in the local communities.

Cooperation with other special schools is limited, due to the different curricula and methods of teaching. Thus within the sector cooperation is relatively limited.

D2.1 Disclosure of information + passing on of technology (relevance: moderate)

➢ To what extent is financial and technical information disclosed? In what form?

Camphill Special School discloses all legally required financial reports. For example the 990- formula includes a substantial amount of financial information. Currently approximately 15 long-term coworkers are directly involved in knowledge sharing processes both nationally and internationally.

➢ In which areas is knowledge passed own so as to promote mutual learning?
Camphill communities across the globe cooperate and share know-how and experiences. The experiences gained in each community are shared, which provides a possibility for a mutual learning process. Information is passed on through conferences and annual meetings with other communities.

Camphill Special School is a part of the Alliance for Approved Private Schools (AAPS), which aims at creating a dialogue with the lawmakers and enhancing the relationship between private schools in Pennsylvania. The school program at the Camphill is a part of the Association of Waldorf School in North America (AWSNA). Passing of know-how is fruitful, in addition to educational services, also in the farming processes.

**D2.2 Passing on of personnel, contracts and financial resources; cooperative market participation (relevance: high)**

- Which examples of solidary action among competitors do we find in our own company? Where do we stand on the issue of cooperative crisis management?
- Which possibilities for mutual financial support among competitors are implemented?
- Where is there potential for cooperation with our competitors so as to provide more for all of us?

Other special schools and Camphill communities are not seen as competitors of Camphill Special School. The community members of Camphill Special School engage in joint projects together with other organizations with a similar mission. In the center of the organization are the people: students, co-workers and teachers. The wellbeing of all residential students and families is the first priority. The aim of the organization is to provide the best care within its resources and if the needs of students are not met it is clearly communicated to the parents and suggestions for other residential programs are made.

Camphill Special School already provides funding for a local residential program, which illustrates that cooperation is not limited to sharing of know-how.
D2.3 Cooperative marketing (relevance: moderate)

➢ What deliberations have been made concerning cooperative marketing with other companies?

Camphill Special School does not implement a cooperative marketing strategy.

➢ How could joint marketing benefit all of us? Has experience already been gathered in this respect? What are our apprehensions? What might be realistically possible?
D3 ECOLOGICAL DESIGN OF PRODUCTS AND SERVICES

“Offering of ecologically superior products/services; awareness raising programs consideration of ecological aspects when choosing customer target groups”

D3.1 In ecological comparison to P/S of competitors or alternatives, products / services have equal utility (relevance: high)

- Which ecological aspects are highly relevant for the products / services?
- Which measures are taken so as to gauge and reduce the ecological effects of products (energy, consumption of resources, emissions, biodiversity, durability, etc.) over the entire life cycle?
- Which ecological aspects are taken into consideration in designing services (ecological issues, ecological aspects in the customer sphere, etc.)?
- To what extent do products / services differ from those of competitors in terms of their ecological aspects?
- What are the direct effects (directly caused by our work, e.g. planning procedures conducted by architects) and indirect effects (indirectly caused by our work, e.g. house building on the basis of a plan) of our products and services?

The main services of Camphill Special School are related to education. Farming is a part of the residential program, which is designed in an environmentally sustainable manner. The emissions created by the education program are related to energy and water consumption as well as the school materials. Most of the employees of Camphill Special School are residential co-workers and live at the campus with the students. Thus, the main share of the employees does not need to commute to the workplace and most of the commuting employees live in the local surroundings.

The Camphill Special School aims at building environmentally efficient buildings. Efficiencies are sought through lowering the temperatures during the weekends. Hot water consumption is limited due to the fact that showers are not required in the school...
buildings. In the summer time the school is closed for nearly two months, which means that air-conditioning is not required.

The main challenges are related to the inefficient residential buildings, which are up to 60 years old and heated with oil and gas. The older buildings are gradually updated with newer and more efficient boilers, windows and roofs. All of the new buildings are designed to meet strict efficiency standards with preferably geothermal heating and cooling. Concrete actions include efforts to reduce water consumption, but with the nature of the care work results in a heavy usage of washing machines and showers. However, the washing machines are both water and energy efficient models.

<table>
<thead>
<tr>
<th>Gasoline consumption</th>
<th>Fuel efficient vehicles (i.e. Toyota Yaris)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water consumption</td>
<td>Efficient nozzles in showers, efficient dishwashers &amp; washing machines</td>
</tr>
<tr>
<td>Energy consumption</td>
<td>Switching off the lights after usage. LED bulbs.</td>
</tr>
<tr>
<td>Gas &amp; oil consumption</td>
<td>Lowering the temperatures for school houses for winter weekends, avoiding excessive heating and cooling</td>
</tr>
<tr>
<td>Consumption of chemicals and excessive packaging</td>
<td>Ecologically safe cleaning materials are bought in bulk and existing container are refilled.</td>
</tr>
</tbody>
</table>

Ecological aspects are considered in the car fleet of Camphill Special School. Due to the nature of the service – education – minibuses and vans are required for transporting larger groups of people to a variety of different activities. The number of minivans have been decreased from five to two and been replaced by more fuel efficient vehicles. However, most fleet cars (Toyota Yaris) are efficient with fuel consumption. Initiatives such as parking of the high emitting vehicles further away from the residential houses.
have been proposed but not actively implemented. This creates an incentive to use low-emission vehicles and the usage of high emitting vehicles becomes less convenient. In addition, shared cars are the only possibility for co-workers to get out of the campus – public transportation does not exist and distances for cycling are too long, especially in the winter time. Currently, Camphill Special School does not have hybrid or electric vehicles. Most of the vehicles of the organization are chosen by their fuel and cost efficiency. In general, the organization acknowledges the environmental aspects and seeks to be in tune with the natural environment. In fact the residential community model ensures that fuel emissions per person are low due to the fact that co-workers do not commute to the workplace. In terms of energy or fuel consumption, no recklessness can be seen.
D3.2 Sufficiency (frugality): active design for ecological utilization ad sufficient consumption (relevance: moderate)

- How are products and services connected with sustainable use and sufficient consumption?

In comparison to other special schools, Camphill can be considered sustainable in terms of ecological awareness. Aspects contributing to sustainability are locally grown organic food and biodynamic farming. In addition, core values of Camphill include an ecological mindset, including sufficient consumption. Externally procured products are bought in bulk, which reduces the need of packaging. In addition, Camphill has sorted and recycled its waste for decades.
D3.3 Communication: active communication of ecological aspects to customers (relevance: moderate)

➤ Which ecological aspects are communicated to the customer?

The ecological aspects of the services are not directly communicated to the customers. The parents are aware of the organic farming and cooperation with other organic farms at the region. The output of education is intangible and does not directly cause ecological constraints.
D4 SOCIALLY ORIENTED DESIGN OF PRODUCTS AND SERVICES

“Information, products and services for disadvantaged groups, support for value-oriented market structures”

D4.1 Facilitation of access to information / products / services for disadvantaged customer groups (relevance: high)

Prompt questions

In particular for B2C

- How do (potential) customers gain access to information, products and services of my company without encountering barriers? (in the 4 dimensions: physical, visual, verbal and cognitive)
- Which disadvantaged groups of customers could profit from my products and services? For which of these is my offer highly relevant?
- Have my products / services been tailored to meet the special requirements of this relevant group of customers?
- Which measures are implemented to enable this relevant group of customers to gain easier access to my products and services?
- What kind of facilitated access do I offer low-income households? Does a graduation of prices or an adequate offer exist?
- How high is the proportion of sales, marketing and product management resources, which is generally used for the disadvantaged group of customers? Is this proportion higher than the share of sales, which is gained from these customers?

The services of Camphill Special School are directed fully to the disadvantaged customer groups – children and youth with special needs. The mission of Camphill is to create wholeness for children and youth with intellectual and developmental disabilities. The services include moderating the disabilities through extended family living and various different therapies. The adapted Waldorf school curriculums from preschool to
twelfth grade as well as various workshops ensure that the students are learning with their head, hands and heart. Students growing up in the community learn scholastic subjects, as well as hands-on practical and artistic work.

Due to the nature of the organization, physical, visual, verbal and cognitive aspects are taken into consideration. The school buildings are accessible for the physically impaired students.

Camphill Special School is a Pennsylvania approved private educational service provider. School districts and the state of Pennsylvania fund the education, if conditions are met, of eligible students until the age of 21. For students who are not eligible for public funding, placements are financed through private funding, which limits the intake of students from low-income families. The public funding for a majority of Camphill Special School students ensures a diversified group of students from a variety of socioeconomic backgrounds.

Furthermore, Camphill Special School provides scholarships and financial aid for approximately 18 students every year. In case the student is unable to receive public funding and passes a financial screen proving that he/she cannot afford privately funded tuition, the student may be eligible for a partial scholarship offered by Camphill Special School. One of the main reasons Camphill Special School completed the State approval process was to maintain the balance with students from different income groups.

D4.2 Structures worthy of promotion are supported by sales policies (relevance: moderate)
D5 RAISING SOCIAL AND ECOLOGICAL STANDARDS

“Exemplary business behavior, development of higher standards with businesses in the same field, lobbying”

D5.1 Cooperation with competitors and partners of the value chain (relevance: high)

- Which activities does the company engage in to raise social and ecological standards (e.g. cooperation with market partners, participation in labeling processes)? What do such measures entail in concrete terms?

Camphill Special School has several approvals and accreditations for the education program. The membership of the Association of Waldorf Schools of North America requires a number of social standards, and other requirements are in place in order to maintain membership of the Camphill Association. The criteria of the regular AWSNA accreditation processes, which are carried out on a 7-year cycle, include self-studying, site visits and a report of recommendations.

The ecological standards are the embedded in the daily life of the community. In concrete terms this can be seen in the locally grown organic nutrition and recycling.

Camphill Special School is committed to sustainable biodynamic farming. In fact, no pesticides are used and all food grown at the farm is organic. As a by-product, biodynamic farming nurtures the land itself and works as a healing process for the topsoil. Biodynamics can be seen as a standard for organic farming on a global scale.

As a member of the Alliance of Approved Private Schools, Camphill Special School engages in processes related to the requirements of education in the State of Pennsylvania. Active participation can be seen as a process of joint development of social standards with other special schools in the region.
D5.2 Active contribution to raising legislative standards (relevance: moderate)

- Which activities does the company engage in to raise legislative standards of a social and ecological nature (e.g. cooperation with NGOs, lobbying)? What do such measures entail in concrete terms?

Camphill Special School cooperates with the Alliance of Approved Private Schools committing to higher legislative standards in terms of education. A number of long-term coworkers of the Camphill community are members of the Camphill Association of North America and a part of a committee that engages in a dialogue to improve regulations in the sphere of special needs students. The engagement of Camphill Special School has led to the adoption of new standards for the members of the Camphill Association of North America. These standards are reviewed periodically.

D5.3 Range, content-related scope and depth (relevance: high)
**E1 VALUE AND SOCIAL IMPACT OF PRODUCTS / SERVICES**

“The products and services fulfill basic human needs or serve humankind, society or the environment”

**E1.1 Products / services meet a basic need or serve the development of human beings / the community / the earth and generate positive use (relevance: high)**

- Which needs of the customer do the products / services (P/S) meet?

The services of Camphill Special School are directed to children, youth and young adults with intellectual and developmental disabilities from the age of four to 22 years. The services fulfill the needs for education, improvement of social skills and practical skills as well as supportive therapies. Camphill Special School meets the needs of both day and residential students for the full academic year of 36 weeks. In addition, an extended four-week summer program is offered for those students with a high need of support.

- Which type of benefit creation results from the P/S of the company?
- What type of need satisfaction do the P/S provide indirectly in view of the customer structure?
- In what way do the P/S serve the personal growth of human beings?
- In what way do the P/S help promote the community in the private and professional spheres?
- What relation do the products have to growth limits on our planet?

In addition to education, the services of Camphill Special School provide its students with a broad spectrum of life skills including independent living skills, communication abilities, socialization skills, domestic capabilities as well as leisure activities. The service meets the primary needs of its customers while learning and living in an intentional community. The services of Camphill Special School fulfill solely fundamental human needs through a non-profit model.
The table below illustrates the services, their implications to fulfilling basic needs and their impacts:

<table>
<thead>
<tr>
<th>Services</th>
<th>Does the P/S meet a basic need (sufficiently) and is it vitally important? (Does it serve a simple life, a good life or is it a luxury?)</th>
<th>Positive impact on human beings / community / earth</th>
<th>Possible negative / actual consequential effect of P/S</th>
</tr>
</thead>
<tbody>
<tr>
<td>Waldorf education from kindergarten to twelfth grade</td>
<td>Completely</td>
<td>Learning, growing up,</td>
<td>No negative impacts</td>
</tr>
<tr>
<td>Therapies: horseback riding therapy, music therapy, physical therapy, occupational therapy, speech therapy, anthroposophical therapy</td>
<td>Completely</td>
<td>Improving a variety of skills including sensory-motor processing, fine motor coordination and visual perceptual skills. Support and psychological wellbeing.</td>
<td>No negative impacts</td>
</tr>
<tr>
<td>Workshops: woodwork, farming, pottery, weaver</td>
<td>Completely</td>
<td>Improving life skills, providing meaningful work,</td>
<td>No negative impacts</td>
</tr>
<tr>
<td>Service</td>
<td>Completeness</td>
<td>Description</td>
<td>Negative Impacts</td>
</tr>
<tr>
<td>------------------------------------------------------------------------</td>
<td>--------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>------------------</td>
</tr>
<tr>
<td>Curative education program offered by the Camphill Academy</td>
<td>Completely</td>
<td>Training of professionals in the field of curative education. Best possible caretakers for children and youth with special needs.</td>
<td>No negative impacts</td>
</tr>
<tr>
<td>Extended family living (residential program)</td>
<td>Completely</td>
<td>Integrating the lives of residential co-workers and students and creating a home far away from home. Moderating the individual needs of each child.</td>
<td>No negative impacts</td>
</tr>
<tr>
<td>Pre-vocational transition program at Beaver Farm</td>
<td>Completely</td>
<td>Learning a variety of life skills through community living and contributing to biodynamic and organic farming.</td>
<td>No negative impacts</td>
</tr>
<tr>
<td>Healthcare: The services of nurses and a doctor visiting twice a week</td>
<td>Completely</td>
<td>Moderating the disabilities. Enhancing the health of all community members.</td>
<td>No negative impacts</td>
</tr>
</tbody>
</table>
Volunteer management:
A diverse mix of international young volunteers

Completely
Providing new experiences for young people and introducing the care of special needs students in community settings

No negative impacts

E1.2 Ecological and social comparison of products / services to alternatives with similar final benefit (relevance: moderate or high)

- How is the entire value chain to be assessed in social and ecological terms?
- Comparison of Camphill Special School to other organizations with similar output

In comparison to other Approved Private Schools (APS) the main difference is the social setup. Camphill Special School is an intentional community and historically all of the employees live at the campus village. This system has gradually changed in the past decades and the services are provided by an organization with two components: residential co-workers with their families and the nonresidential employees. In terms of social impact, the Camphill community is very international with a constant flow of people from across the world. The flow of people, through residential co-workers, Camphill Academy students and volunteers, ensures that the experiences of community living together with the children with special needs are spread across the world. This is a major social impact of Camphill Special School in comparison to other private schools. The ecological comparison is challenging, but the values of the community reflect an ecological mindset in daily practices. However the implementation of the ecological mindset is in some areas more advanced and some practices are more conventional than others.

The infrastructure of the main campus of Camphill Special School is relatively old. In comparison to other APS’s, the infrastructure in terms of energy efficiency is most likely
inferior. The new buildings at Beaver Farm are most likely at least as efficient as the new buildings of a comparable APS.

From the financial perspective the income divergence in a normal APS is very large in comparison to Camphill Special School. The flat salary structures illustrate the values of the organization. The legal hourly wage requirement for a school aide in the region is $7.25, but Camphill Special School pays its aides between $14-16 per hour. Comparable APS’s pay around $12 for the same work. In addition, employees receive family benefits such as health insurance, maternity/paternity leave and a paid holiday.
E2 CONTRIBUTION TO THE LOCAL COMMUNITY

“Mutual support and cooperation through financial resources, services, products, logistics, time, know-how, knowledge, contacts and influence”

E2.1 Achievements (relevance: high)

➢ What form of societal commitment are we engaged in? How much money, how many resources / concrete efforts contribute to this? (Compilation of a list of all activities with monetary dimensions)

Camphill Special School is a nonprofit organization itself, which seeks to build an entity that is in service to the surrounding society. In concrete terms, these actions include the educational services, therapies and residential services for children with special needs. Other societal commitments are carried out by the Beaver Run Foundation, which provides loans to other social initiatives. In addition, the residential community provides loans and contributions to a variety of initiatives and individuals with special financial needs from their cooperative fund. Other societal commitments of Camphill Special School include supporting local businesses as well as organic stores and farms. Actual monetary commitments are limited due to the nonprofit business model of the organization. However, the coworkers of Camphill Special School offer volunteer time to other nonprofit organizations and community supported agriculture.

➢ Do we cooperate with non-profit organizations?

Camphill Special School cooperates with numerous other nonprofit social initiatives on a local and global scale. Cooperation varies from sharing of know-how to financial contributions.

➢ How high is the degree of self-interest, which we take in these activities? Do we obtain added (consciously planned) benefit from our commitment? Which measures receive press coverage or are media-marketed?

Cooperation with other nonprofit organizations and the supporting of the local businesses are not related to marketing or other consciously planned benefits.
What are the monetary dimensions of all measures (in % of annual revenue or of paid or billable annual workload)

The monetary social contributions can be compared with the total revenue of Camphill Special School. On broader terms the operations of the organization support fully the common good.

E2.2 Effects (relevance: high)

What are the effects of our actions? Which societal effects do we aim to achieve (individual, structural)? Do our activities bring about sustainable changes or do their primarily alleviate symptoms?

Cooperation with local farms, community supported gardens and local whole foods store supports organic farmers both locally and nationally. Cooperation with social initiatives working with children and young adults with special needs support social structures and wellbeing.

E2.3 Intensity (relevance: low)

How well are these issues anchored in our company? Who takes charge of the overall coordination and which area of the company is it assigned to (marketing, executive department, board)? Who decides on funding? How much experience have we gathered in this area already? How stable is our commitment?

A clear strategy for supporting the local community is not implemented at Camphill Special School. However, the education and support for the children with special needs reaches far beyond the local community. Of course, many of the children who are educated and taken care of at Camphill Special School are local. The monetary commitment towards other local communities is not measured. Cooperation with the local Waldorf school is carried out by the teachers.

Does an overall strategy or vision for our voluntary commitment exist? What are our principals and particularities in this respect?
Comprehensive strategies for voluntary commitment have not been created in the organization. However, Camphill Special School hosts an international voluntary program for approximately 50 young volunteers from across the world on a yearly basis.
E3 REDUCTION OF ENVIRONMENTAL IMPACT

“Reduction of environmental effects towards a sustainable level, resources, energy, climate, emissions and waste”

E3.1 Absolute impact (relevance: moderate)

➤ Are environmental data recorded and published?

Data concerning energy, materials, emissions, mobility and water consumption are not actively measured or published at the organization beyond the cost components.

Data related to positive environmental impacts are not recorded. However, the farm belonging to Camphill Special School produces a variety of biodynamic organic food. The ecological mindset is clearly embedded within the organization, but the measurement of environmental data is limited. The organization has completed research regarding the carbon footprint in 2007. The concrete suggestions of the carbon footprint report limiting the consumption and emissions have not been actively implemented, apart from the cost driven improvements such as updating the inefficient cars to fuel efficient vehicles. The reduction of environmental impacts is mainly cost driven, but especially in building projects the water consumption and efficiencies are a prerequisite. Official emission/efficiency labeling processes are not carried out due to their high cost in the United States. The organization has acknowledged that in the environmental reporting sphere the current actions are insufficient. Interest and openness towards measurement systems are clear – daily environmental contributions are carried out without reporting.

The Camphill community has recycled a variety of waste materials for over 25 years and consciously stabilized the flow of waste.

➤ What parameters are available for which ecological aspects and what has their trend been over recent years (use of materials, energy and water consumption, emissions, waste, mobility parameters)? Do these hold for the entire company or only for parts of it?

➤ Does a system exist which is used to determine ecological footprints
Apart from the Carbon Footprint report in 2007 Camphill Special School does neither collect nor follow the trends of resource consumption.
**Parameters:** list of all emissions / potential negative ecological effects (the more differentiated the better)

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<th>Aspect</th>
<th>Overall</th>
<th>Per employee</th>
<th>Sectoral comparison</th>
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<td>Electricity / energy consumption in kWh</td>
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<td>CO(^2) emissions generated by heating / heat / other</td>
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The latest emission information of the organization is available from year 2007. It is challenging to estimate how the emissions have developed since.
E3.2 Relative impact (relevance: high)

How do we assess our ecological impact in a sectoral comparison? In what respects are we better than others? In what respect do we still have potential for development?

Camphill Special School has a long-term plan to replace and renovate the existing buildings on the main campus. The new infrastructure will be built as environmentally sustainable as possible, including storm and rainwater harvesting, within the financial limits. In addition, the ground and landscaping will include a natural educational landscape, which enhances wildlife. During the autumn 2015 consultants will be hired to plan the long-term replacement and renovation project.

In the residential houses the main share of nutrition is local and organic and Beaver Farm is used as a supplier of the food also for the main campus. The campus has its own store, which purchases all of its goods in bulk to reduce waste.

The aspects hindering the change towards new ecological standards are related to the resistance to change. In concrete terms these changes are related to convenience – buying small bottles of cleaning liquid is easier than refilling the same old bottle from a large container. It is clear that Camphill Special School has room for improvement in terms of ecological aspects. However, most of the renovation projects are expensive and require long-term fundraising.

Altogether Camphill Special School has 56 acres of land at Beaver Farm, with approximately 1,5 acres of biodynamic gardens. The whole Beaver Farm campus was converted from a conventionally farmed land to biodynamically and organically farmed land. Biodynamics is related to anthroposophy, which is connected to all of the services of the community. The anthroposophic extended medicine and non-chemical biodynamic farming practiced at Camphill Special School can be seen as sustainable in comparison to conventional farming and medicine.
E3.3 Management and strategy (relevance: high)

➢ How are potentially detrimental environmental effects identified and avoided?

Camphill Special School does not use detrimental chemicals or cleaning materials. Largest threats of detrimental environmental effects are related to the fossil fuels used in heating and other energy purposes. The farm uses only natural self-made fertilizers. In terms of the core competence of Camphill Special School, education and care, potential detrimental environmental effects are minimal.

➢ Which concrete ecological goals and strategies exist?

The ecological goals include improvements in environmental standards. The model for the future is Beaver Farm, which is extremely environmentally efficient in comparison to the main campus. Thus a gradual development process in energy efficiency is the main long-term ecological goal of Camphill Special School.

➢ Which ecological aspects are actively controlled?

Ecological aspects at Beaver Farm include collection of rainwater from the roofs of the buildings. Up to 80,000 gallons of rainwater can be stored for reuse, such as flushing toilets, cold washing laundry as well as agricultural use with the livestock. The water from the parking lots and pathways are drained by storm drains and finally captured in two large rain gardens and wetlands. The water from the barnyard is collected as well and sprayed on the land as natural fertilizer.

Other ecological efforts include the new houses with top quality insulation and high-energy efficiency. Organic waste is either composted or fed to the pigs of the farm. All non-organic waste is to a high extent recycled.

➢ Which measures are taken to reduce ecological effects?

In addition to factors mentioned above, Camphill Special School has planted approximately 2000 trees at Beaver Farm in order to improve the watershed at the farm. Other major actions in reducing ecological effects relate to biodynamic farming.

➢ Does certification in accordance with ISO 14001, EMAS or equivalents exist?
Camphill Special School does not have ISO, EMAS or a biodynamic certification.
E4 INVESTING PROFITS FOR THE COMMON GOOD

E4.1 External dividend payout (relevance: high)

➢ Is profit distribution to external owners practiced; why?

E4.2 Use of profits oriented to the common good

Parameters

➢ What percentage of profit is distributed to employees; what percentage is used to boost equity and what percentage is used for social-ecological investments?

Camphill Special School is a nonprofit organization. Beaver Run Foundation invests in socially sound initiatives as a part of its investment portfolio.
E5 SOCIETAL TRANSPARENCY AND CO-DETERMINATION

“Common good and sustainability reports, participation in decision-making by local stakeholders and non-governmental organizations”

E5.1 Transparency

Prompt questions

➢ Did we publish a Common Good Report or a sustainability report during the last business year?

Camphill Special School publishes its first Common Good Report in 2015.

➢ How extensive was it and how was it assessed / evaluated / audited externally?

➢ How easy was it to find the CGR or the sustainability report on our website? How was it communicated to our stakeholders?

The CGR process was relatively simple to initiate. For example the Excel calculation sheet was not available at the website. Constructing the CGR required interviewing a number of stakeholders at Camphill Special School.
E5.2 Co-determination

➢ Who are our relevant stakeholders in the region and in civil society?

The most relevant stakeholders include the governmental agencies, school districts and students’ parents. Other Approved Private Schools, local governments and financial service providers are key stakeholders as well.

➢ What contact did we have to these groups and to what extent were they involved in decisions of the company?

The relationship with governmental agencies and school districts is very formal. Camphill Special School is obliged to fulfill all criteria set by lawmakers and thus the stakeholders are fully involved in the decisions related to education and care services. However, internal decisions are done through the hearing of residential community members. Questions related to students are naturally discussed with families. Building projects and permits are applied for from local authorities. The Board of Directors of Camphill Special School includes members representing the public interest.
PROSPECTS

SHORT-TERM GOALS
Which short-term goals do we pursue in implementing the common good economy (time period of 1 – 2 years)?

LONG-TERM GOALS
Which long-term goals do we pursue in implementing the common good economy (time period 3 – 5 years)?
DESCRIPTION OF THE PROCESS OF CREATING A COMMON GOOD REPORT

Who was involved in creating the CG Report and CG Balance Sheet within the company?

Author: Leonard Sebastian Boele, Intern at Camphill Special School, constructed the Common Good Report.

Key supporters from Camphill Special School: Jan Goeschel and Guy Alma

Support and consultancy: Gerd Hofielen (Germany) and Gus Hagelberg (UK)

Over what time period were the report and balance sheet drawn up?

The CGR was built between January and May 2015.

How many hours were spent drawing up the report and the balance sheet?

The exact hours spent drawing up the report cannot be identified. The process included several e-mail questions, interviews, pair-interviews and group interviews with relevant stakeholders, as well as review of documents.

How was it communicated within the company that the report and balance sheet were being created?

The author of the Common Good Report notified the people representing each stakeholder group. Initially, the feasibility of CGR was discussed in the Economic Group. The Beaver Run Circle was informed throughout the process.

Date: April / 22 / 2015