

Ad Prima CS

Charter Annual Report

07/01/2013 - 06/30/2014

School Profile

Demographics

Administrative Office
124 Bryn Mawr Ave.
Bala Cynwyd, PA 19004
(610)617-9121

Phase:	Phase 3
CEO Name:	Meghan Allshouse
CEO E-mail address:	adprimasch@aol.com

Governance and Staff

Leadership Changes

Leadership changes during the past year on the Board of Trustees and in the school administration:

No changes in leadership were made this school year.

Board of Trustees Meeting Schedule

Location	Date and Time
124 Bryn Mawr Avenue	7/17/2013 6:00 PM
124 Bryn Mawr Avenue	8/13/2013 6:00 PM
124 Bryn Mawr Avenue	10/10/2013 6:00 PM
124 Bryn Mawr Avenue	12/12/2013 6:00 PM
124 Bryn Mawr Avenue	2/20/2014 6:00 PM
124 Bryn Mawr Avenue	5/1/2014 6:00 PM
124 Bryn Mawr Avenue	6/12/2014 6:00 PM

Professional Staff Member Roster

Atiya Jones	
PA Certified	Yes
Areas of Certification	Elem. K-6, Spec. Ed. N-12
Grades Teaching or Serving	1
All Areas of Assignment, Subject Areas Teaching, or Services Provided	1st grade
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Brenna Murphy	
PA Certified	Yes
Areas of Certification	Elem. K-6
Grades Teaching or Serving	6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	6th grade
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0

Percentage of Time in Areas Not Certified	0.0
---	-----

Charity Halter	
PA Certified	Yes
Areas of Certification	Elem. K-6
Grades Teaching or Serving	1
All Areas of Assignment, Subject Areas Teaching, or Services Provided	1st grade
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Christina DeMarco	
PA Certified	Yes
Areas of Certification	Elem. K-6, Early Childhood N-3
Grades Teaching or Serving	2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	2nd grade
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Crystal Jones	
PA Certified	Yes
Areas of Certification	English 7-12
Grades Teaching or Serving	7-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	7 and 8 Reading and Writing
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Dana Williams	
PA Certified	Yes
Areas of Certification	Elem. K-6
Grades Teaching or Serving	2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	2nd grade
Number of Hours Annually Worked in Assignment	1448

Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Dawn Mackey	
PA Certified	Yes
Areas of Certification	Elem. K-6, Middle School English
Grades Teaching or Serving	5,6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	5,6 Language Arts
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Erica Sticker	
PA Certified	Yes
Areas of Certification	Elem. K-6, English 7-12, Math 7-9
Grades Teaching or Serving	5-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	5-8 Math
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Erin Toland	
PA Certified	Yes
Areas of Certification	Elem. K-6
Grades Teaching or Serving	1
All Areas of Assignment, Subject Areas Teaching, or Services Provided	1st grade
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Jeffery Laughead	
PA Certified	Yes
Areas of Certification	Social Studies
Grades Teaching or Serving	5-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	5-8 Social Studies

Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Jennifer Quinn	
PA Certified	Yes
Areas of Certification	Elem. K-6
Grades Teaching or Serving	3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	3rd grade
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Katherine Czapla	
PA Certified	Yes
Areas of Certification	Elem. K-6, Middle School Science
Grades Teaching or Serving	Title I
All Areas of Assignment, Subject Areas Teaching, or Services Provided	K-6
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Kimberly Nolan	
PA Certified	Yes
Areas of Certification	Elem. K-6, Early Childhood N-3
Grades Teaching or Serving	3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	3rd grade
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Lauren Smith	
PA Certified	Yes
Areas of Certification	Elem. K-6
Grades Teaching or Serving	4
All Areas of Assignment, Subject Areas Teaching, or	4th grade

Services Provided	
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Leah Henesey	
PA Certified	Yes
Areas of Certification	Elem. K-6, Spec. Ed. N-12
Grades Teaching or Serving	3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	3rd grade
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Megan Jonigkeit	
PA Certified	Yes
Areas of Certification	Elem. K-6, Early Childhood N-3, Math 7-9
Grades Teaching or Serving	5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	5th grade
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Meghan Simmons	
PA Certified	Yes
Areas of Certification	Elem. K-6
Grades Teaching or Serving	3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	3rd grade
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Melissa Johnson	
PA Certified	Yes
Areas of Certification	Elem. K-6

Grades Teaching or Serving	4
All Areas of Assignment, Subject Areas Teaching, or Services Provided	4th grade
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Michelle Simmons	
PA Certified	Yes
Areas of Certification	Elem. K-6
Grades Teaching or Serving	K
All Areas of Assignment, Subject Areas Teaching, or Services Provided	K
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Nikita Papay	
PA Certified	Yes
Areas of Certification	Elem. K-6
Grades Teaching or Serving	4
All Areas of Assignment, Subject Areas Teaching, or Services Provided	4th grade
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Shelby Miske	
PA Certified	Yes
Areas of Certification	Elem. K-6
Grades Teaching or Serving	K
All Areas of Assignment, Subject Areas Teaching, or Services Provided	K
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Stephanie Blaker	
PA Certified	Yes

Areas of Certification	Elem. K-6, Spec. Ed. N-12
Grades Teaching or Serving	2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	2nd grade
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Tanya Eveland	
PA Certified	Yes
Areas of Certification	Elem. K-6
Grades Teaching or Serving	K
All Areas of Assignment, Subject Areas Teaching, or Services Provided	K
Number of Hours Annually Worked in Assignment	1448
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

The professional staff member roster as recorded originally on the PDE-414 form

No file has been uploaded.

Quality of Teaching and Other Staff

Position Categories	All Employed per Category	Appropriately Certified	Promoted	Transferred	Terminated	Contracted for Following Year
Chief Academic Officer/Director	1.00	1.00				1.00
Principal	2.00	1.00				2.00
Assistant Principal						
Classroom Teacher (including Master Teachers)	26.00	25.00			2.00	26.00
Specialty Teacher (including Master Teachers)	8.00	8.00			1.00	8.00
Special Education Teacher (including Master Teachers)	2.00	2.00				2.00
Special Education Coordinator	1.00	1.00				1.00
Counselor	1.00	1.00				1.00
Psychologist						

School Nurse	1.00	1.00				1.00
Totals	42.00	40.00	0	0	3.00	42.00

Further explanation:

This narrative is empty.

Fiscal Matters

Major Fundraising Activities

Major fundraising activities performed this year and planned for next year:

There were no major fundraising activities performed this fiscal year. We are investigating various grants for the 2014-2015 school year.

Fiscal Solvency Policies

Changes to policies and procedures to ensure and monitor fiscal solvency:

There were no changes to the policies and procedures this fiscal year.

Fiscal Solvency Policies

Charter School documents that describe policies and procedures that have been established to ensure and monitor fiscal solvency (optional if described in the narrative)

Files uploaded:

- Board Policy Manual - Finances1.doc

Accounting System

Changes to the accounting system the charter school uses:

Ad Prima purchased new accounting software October 2012.

Preliminary Statements of Revenues, Expenditures & Fund Balances

The completed and CEO signed Fiscal Template – Preliminary Statements of Revenues, Expenditures & Fund Balances

PDF file uploaded.

Financial Audits

Basics

Audit Firm:	Maillie
Date of Last Audit:	03/24/2014
Fiscal Year Last Audited:	2012-2013

Explanation of the Report

Detailed explanation of the report (if the previous year's report has been submitted.) Any audit report for a school year that precedes this annual report by more than 2 years is not acceptable and may be considered a material violation:

The Annual Financial Report that is attached is for Fiscal Year Ended June 30, 2013.

Financial Audit Report

The Financial Audit Report, which should include the auditor's opinion and any findings resulting from the audit

PDF file uploaded.

Citations

Financial audit citations and the corresponding Charter School responses

Description	Response
Two Signature on Checks above \$3,000 - During the fiscal year ended June 30, 2013, there were instances noted where cash disbursements over \$3,000 did not have two signatures.	The School will review and revise the duties of the various business office personnel and other administrative personnel in order to achieve better office procedures.

Federal Programs Consolidated Review

Basics

Title I Status: Yes
 Date of Last Federal Programs Consolidated Review: 03/30/2011
 School Year Reviewed: 2010-2011

Federal Programs Consolidated Review Report

The Federal Programs Consolidated Review Report, which should include the Division's opinion and any findings resulting from the audit

PDF file uploaded.

Citations

Federal Programs Consolidated Review citations and the corresponding Charter School responses

Description	Response
Parent involvement plan must be developed	A parental involvement plan was developed and surveys were used to gather parent input regarding professional development needs.

Special Education

Chapter 711 Assurances

The LEA agrees to comply with all requirements of Special Education outlined in 22 PA Code Chapter 711 and other state and federal mandates. These include:

Implementation of a full range of services, programs and alternative placements available to the Charter School for placement and implementation of the special education programs in the Charter School.

Implementation of a child find system to locate, identify and evaluate young children and children who are thought to be a child with a disability eligible for special education residing within the Charter School's jurisdiction. Child find data is collected, maintained and used in decision-making. Child find process and procedures are evaluated for their effectiveness. The Charter School implements mechanisms to disseminate child find information to the public, organizations, agencies and individuals on at least an annual basis.

Assurances of students with disabilities are included in general education programs and extracurricular and non-academic programs and activities to the maximum extent appropriate in accordance with an Individualized Education Program.

Following the state and federal guidelines for participation of students with disabilities in state and Charter School-wide assessments including the determination of participation, the need for accommodations and the methods of assessing students for whom regular assessment is not appropriate.

Assurance of funds received through participation in the medical assistance reimbursement program, ACCESS, will be used to enhance or expand the current level of services and programs provided to students with disabilities in this local education agency.

Special Education Support Services

Support Service	Location	Teacher FTE
Counselor	Ad Prima CS	100
Special Education Director	Ad Prima CS	100
Special Education teacher	Ad Prima CS	100
Special Education teacher	Ad Prima CS	100

Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
Certified Behavior Specialist	2 Days	Outside Contractor	10 or fewer
Speech and Language Teacher	3 Days	Outside Contractor	15

Special Education Cyclical Monitoring

Date of Last Special Education Cyclical Monitoring:
Link to Report (Optional):

07/17/2013
Not Provided

Special Education Cyclical Monitoring Report

The Special Education Cyclical Monitoring Report, which should include the Bureau's findings

PDF file uploaded.

Facilities

Fixed assets acquired by the Charter School during the past fiscal year

Fixed assets acquired by the Charter School during the past fiscal year:

Purchases included student desk and chairs and other instructional furniture/equipment.

The total Charter School expenditures for fixed assets during the identified fiscal year:

\$86,194.54

Facility Plans and Other Capital Needs

The Charter School's plan for future facility development and the rationale for the various components of the plan:

We plan to purchase another facility that we are currently leasing. The purchase of this facility will occur after our charter is renewed.

Memorandums of Understanding

Organization	Purpose
Philadelphia Police Department	Violence prevention and intervention and Safe Schools requirement.

Charter School Annual Report Affirmations

Charter Annual Report Affirmation

I verify that all information and records in this charter school annual report are complete and accurate.

The Chief Executive Officer and the Board of Trustee President of the charter school must sign this verification.

Affirmed by Waadeah Floyd on 8/13/2014

President, Board of Trustees

Affirmed by Meghan Allshouse on 8/1/2014

Chief Executive Officer

Charter School Law Affirmation

Pennsylvania's first Charter School Law was Act 22 of 1997, 24 P.S. § 17-1701-A et seq., which primarily became effective June 19, 1997, and has subsequently been amended.

The Charter School Law provides for the powers, requirements, and establishment of charter schools. The Charter School Law was passed to provide opportunities to teachers, parents, pupils and community members to establish and maintain schools that operate independently from the existing school district structure as a method to accomplish all of the following: (1) improve pupil learning; (2) increase learning opportunities for all pupils; (3) encourage the use of different and innovative teaching methods; (4) create new professional opportunities for teachers; (5) provide parents and pupils with expanded choices in types of educational opportunities that are available within the public school system; and (6) hold charter schools accountable for meeting measurable academic standards and provide the school with a method to establish accountability systems.

The charter school assures that it will comply with the requirements of the Charter School Law and any provision of law from which the charter school has not been exempted, including Federal laws and regulations governing children with disabilities. The charter school also assures that it will comply with the policies, regulations and procedures of the Pennsylvania Department of Education (Department). Additional information about charter schools is available on the Pennsylvania Department's website at: <http://www.education.state.pa.us>.

The Chief Executive Officer and Board of Trustees President of the charter school must sign this assurance.

Affirmed by Waadeah Floyd on 8/13/2014

President, Board of Trustees

Affirmed by Meghan Allshouse on 8/1/2014

Chief Executive Officer

Ethics Act Affirmation

Pennsylvania's current Public Official and Employee Ethics Act (Ethics Act), Act 93 of 1998, Chapter 11, 65 Pa.C.S. § 1101 et seq., became effective December 14, 1998 and has subsequently been amended.

The Ethics Act provides that public office is a public trust and that any effort to realize personal financial gain through public office other than compensation provided by law is a violation of that trust. The Ethics Act was passed to strengthen the faith and confidence of the people of Pennsylvania in their government. The Pennsylvania State Ethics Commission (Commission) administers and enforces the provisions of the Ethics Acts and provides guidance regarding its requirements.

The regulations of the Commission set forth the procedures applicable to all proceedings before the Commission as well as for the administration of the Statement of Financial Interests filing requirements. See 51 Pa. Code § 11.1 et seq.

The charter school assures that it will comply with the requirements of the Ethics Act and with the policies, regulations and procedures of the Commission. Additional information about the Ethics Act is available on the Commission's website at: <http://www.ethics.state.pa.us>.

The Chief Executive Officer and Board of Trustees President of the charter school must sign this assurance.

Affirmed by Waadeah Floyd on 8/13/2014

President, Board of Trustees

Affirmed by Meghan Allshouse on 8/1/2014

Chief Executive Officer

Ad Prima Charter School

Section: Finances

Title: Objective

I. Purpose

The Board recognizes its responsibility to the taxpayers to be sure that the public moneys expended by the school are utilized for the furtherance of student education in a manner that will ensure full value to the tax payers, and that adequate constraints and records are established to ensure that end.

II. Authority

The CEO has the authority and responsibility to oversee the preparation of the budget. The Board has the authority and responsibility to approve the budget, the bids and pass upon each expenditure of the charter.

II. Responsibility

To meet the goals of this policy, the Board requires the CEO to establish sound accounting procedures based upon State and federal recommended accounting procedures and based upon the recommendations of the district, State, and federal auditors, and to institute effective business practices and recommend suitable accounting equipment, where necessary.

Ad Prima Charter School

Section: Finances

Title: Budget Planning

I. Purpose

The budget shall be designed to reflect the school's objectives for the education of its students. Therefore, it must be organized and planned to ensure adequate understanding of the financial needs associated with program support and development. This necessitates a continuous review of the financial requirement of the school.

II. Responsibility

All of the pre-audit functions and duties of the school accountant as prescribed by law shall be exercised by the CEO or his/her designee. The CEO shall establish and maintain a system of accounts and expenditures control in accordance with the budgets approved by the Board of Education in accordance with law. The CEO shall, as soon as practicable after the end of a fiscal year, submit to the Board an annual financial statement for the charter school for the past year. Such statement shall include itemized data with respect to all assets of the school, school taxes and receipts, outstanding indebtedness and sinking funds (if any) and other information related to the finances of the school, as the Board deems necessary or proper.

The Board shall, consistent with law, determine which officers and employees, if any, shall be required to surety bonds, conditioned on the faithful performance of their respective duties, to determine the amounts of such bonds, and to approve the surety or sureties in each case.

The Board shall have the power to amend the budget to authorize the transfer of any unencumbered balance or portion thereof from one appropriate category to another.

The Board shall have the power to make additional appropriations or increase existing appropriations to meet emergencies which could not be anticipated when the budget was adopted.

The Board shall, at least thirty (30) days before the end of the fiscal year, adopt by majority vote by all its members an operating budget setting forth in lump sum amounts the proposal expenditure of the Board during the next fiscal year, according to such classes of expenditure as the Board may determine, and the estimated receipts of the Board during the next fiscal year including approximate estimates of proposed revenues and all other receipts. The total amount of proposed expenditures shall not exceed the

amount of funds available for school purposes. At least sixty (60) days prior to adoption of the annual operating budget, the Board shall adopt a lump sum statement of anticipated receipts and expenditures for the next fiscal year.

Ad Prima Charter School

Section: Finances

Title: Budget Preparation

I. Purpose

The Board considers the preparation of the annual budget to be one of its most important responsibilities because the budget is a financial reflection of the educational plan for the school. The budget shall be designed to carry out that plan in a thorough and efficient manner and to maintain the facilities and honor the obligations of the school.

II. Authority

The budget should be studied by each member of the Board during its preparation, but once adopted it deserves the support of all members of the Board regardless of their position when it was adopted.

III. Responsibility

No later than the date of the adoption of the annual budget, the Board shall by a majority vote of all its members adopt a capital program and capital budget for the school. The capital budget shall at all time conform to the capital program and shall show in detail the capital expenditures to be made or incurred in the next fiscal year that are to be financed by the Board.

Ad Prima Charter School

Section: Finances

Title: Budget Hearing

I. Purpose

It is the policy of the Board that the annual budget proposed, once formulated, represents the position of the Board and all reasonable means shall be employed by the Board to be present and explain that proposed budget in public.

II. Authority

Each member of the Board and the CEO shall be thoroughly familiar with and understand the need for each proposed expenditure so that they can answer any questions directed to them.

III. Responsibility

The Board shall, at least thirty (30) days prior to the time any budget or amendment thereto is adopted, conduct at least one (1) public hearing thereon.

Ad Prima Charter School

Section: Finances

Title: Bank Accounts

I. Purpose

The Board shall designate one or more bank or banks and trust companies as depository for the safeguarding of school funds by a majority vote of the entire Board.

II. Authority

Each designated depository shall furnish proper collateral for such deposits in the amount designated by the Board and in accordance with the law.

Each designated depository shall be advised not to cash checks payable to the school but to deposit said checks to the school accounts.

Ad Prima Charter School

Section: Finances

Title: Investments

I. Purpose

The school shall optimize its return through investment of its unencumbered cash balances in such a way as to minimize non-invested balances and maximize return on investments.

II. Authority

All investments of the Board by an officer or employee of this school shall be in accordance with the following policy.

III. Responsibility

Funds of the Board may be invested in the U.S. Treasury Securities or placed in time accounts or share accounts of institutions insured by the F.D.I.C. to extent such certifications are insured by a proper bond in accordance with law and Board policy.

Investment of the Board funds may be made in sole discretion of the CEO when operating within applicable statutes, provided that no commitment of this Board may be put in default at time due but be paid properly and promptly.

The Board requires that the accountant prepare an annual report to the Board indicating the amount of funds in investments, the interest earned to date and the transactions occurring since the last report.

Funds of the Board may be withdrawn from approved public depositories, or negotiable instruments owned by the Board may be sold before maturity at the sole discretion of the CEO acting within the law.

All securities shall be purchased in the name of the school.

Ad Prima Charter School

Section: Finances

Title: Purchases Subject to Bid

I. Purpose

It is the policy of the Board to obtain competitive bids for products and services where such bids are required by law or where such bids may be believed to bring about cost saving to the school

II. Authority

Materials or supplies to be furnished, sold, or leased to the school, unless exempt by statute, having an aggregate value of more than \$10,000 are subject to competitive bid; and all contracts for work to be done, unless exempt by statute, having a value of more than \$10,000 shall be subject to competitive bid.

III. Responsibility

The Business Manager shall prepare bid specifications. Bid specifications shall provide for alternatives wherever possible.

S/he shall combine like items of supply and material whenever feasible, and permissible under statute, and not split purchases to avoid these requirements for bidding.

Whenever possible, there shall be a reasonable effort made to obtain in writing at least three quotations from independent sources for supplies, equipment, or services costing over \$10,000. All quotations received shall be attached to and retained with a copy of the resulting purchase order.

In the interest of economy, fairness, and efficiency in its business dealing, the Board requires the items commonly used in the school be standardized whenever possible and opportunity be provided to as many responsible suppliers as possible to do business with the school. A list of potential suppliers for various types of supplies, equipment and services will be developed and maintained; no purchase request will be made unless made on a school approved requisition form that has the necessary approval.

Contracts shall be awarded to the most capable and responsible bidder upon resolution of the Board, unless the Board chooses to reject all bids.

The Board also recognizes that emergencies may occur when imminent danger exists to persons or property or the continuance of existing school classes is delayed or threatened, and time for bidding cannot be provided because of the need for immediate action.

Whenever a contractor shall submit a bid for performance of work and the contractor later claims a mistake, error, or omission in preparing said bid, the contractor shall, before the bids are open, make a written request that his bid be returned.

Ad Prima Charter School

Section: Finances

Title: Purchases not Budgeted

I. Purpose

The law of the State and the interests of the community require fiscal responsibility by the Board in the operation of the school. Appropriate fiscal controls are hereby adopted to insure that funds are not disbursed in amounts of excess of the appropriations provided.

II. Authority

When funds are not available for a proposed appropriation, a legal transfer from one class of expenditure to another may be made in the last nine months of the fiscal year by the Board if it is apparent the necessary surplus funds do exist in another appropriation and if the procedures specific in the School Code are followed and it can be demonstrated that the proposed expenditure would be educationally warranted in the current fiscal year.

3. Guidelines

Under normal conditions, planned purchases that would exceed the amount appropriated may be placed following the Board's normal policy of Purchasing Agent, designated by the CEO, provided a sufficient amount is available in some other category of the budget for transfer by the Board to cover the purchase.

In the event of an emergency (which exists whenever the time required for the Board to act in accordance with regular procedures would endanger life or property or threaten the continuance of existing school classes) a purchase ordered may be authorized by the CEO.

Any expenditure in excess of appropriation made in conformance with this policy shall be reported to the Board at the next meeting with a recommendation of funds to be transferred to cover said purchase.

Ad Prima Charter School

Section: Finances

Title: Purchases not Budgeted

Under normal conditions, planned purchases that would exceed the amount appropriated may be placed following the Board's normal policy of Purchasing Agent, designated by the CEO, provided sufficient funds are available in some other category or the budget for transfer by the Board to cover the purchase.

In the event of an emergency (which exists whenever the time required for the Board to act in accordance with regular procedures would endanger life or property or threaten the continuance of existing school classes) a purchase order may be authorized by the CEO.

In a situation where an emergency does not exist, any expenditure in excess of appropriation made in conformance with this policy shall be reported to the Board at the next meeting with a recommendation of funds to be transferred to cover said purchase.

Ad Prima Charter School

Section: Finances

Title: Cooperative Purchasing

The Board shall have the authority to enter into agreements relating to but not limited to joint tax collections, joint purchasing of supplies, equipment and contractual services.

Ad Prima Charter School

Section: Finances

Title: Payroll Authorization

I. Authority

The Board must approve employment of all permanent, temporary and part-time school personnel.

II. Delegation of Responsibility

Actions by the Board to employ or re-employ on a contractual basis (I.e., for a fixed period of time) shall include the name of the individual, the position title and the salary to be paid over the term of the contract, the period of employment.

Action by the Board to employ temporary or part-time personnel (i.e., by the hour or day) shall include the name of the individual, the position title, the rate of pay.

Daily sign-in and sign-out procedures adequate to meet wage and hour requirements and Board Policy are required for all employees.

Salary and wages may be withheld by the CEO for unapproved time off in accordance with Board policy.

The CEO or appropriate directors shall certify the payroll.

Ad Prima Charter School

Section: Finances

Title: Payroll Deductions

I. Purpose

This policy is designed to identify the purpose for which the school will permit and administer voluntary payroll deductions at the request of the employees

II. Authority

1. Payroll deductions are not required by law but are a service to employees for which the school bears administrative costs. The school may, consistent with applicable collective bargaining agreements or administrative rules and upon authorization by an employee in a form and manner approved by the CEO or his/her designee, deduct sums specified by an employee from that employee's periodic wages or salary and remit such sums to a third party named by the employee.
2. The school will make no deduction from the wages or salary of any employees without written authorization by an employee, except deductions for Federal income and Social Security taxes, State and local income taxes, unemployment taxes, School Employees' Retirement Fund, court orders and others permitted or required by law.
3. Any employee may authorize in writing, in a form and manner approved by the CEO or his/her designee, to make periodic payroll deductions for on or more of the following purposes:
 - Approved Charitable organizations
 - Credit Union
 - Health Insurance Premiums
 - Hospital/Medical Insurance Premiums
 - Life Insurance Premiums
 - Salary Savings
 - Tax Sheltered Annuity

Ad Prima Charter School

Section: Finances

Title: Payment of Claims

I. Purpose

It is the purpose of the Board to effect the prompt payments of bills, but at the same time to ensure that due care has been taken in the review of such bills.

II. Authority

Each bill or obligation of the Board must be fully itemized and verified by the Finance Officer or CEO before a check can be drawn for its payment.

III. Delegation of Responsibility

It shall be the responsibility of the accountant upon receipt of an invoice to verify that the purchase invoice is in order, the goods were received in acceptable condition or services were satisfactorily rendered, funds are available to cover the payment, the item is in a classification for which the Board budgeted and the invoice is for the amount contracted.

Should the invoice vary from the acknowledged purchase order, the division head shall document on the invoice the reason for such variance.

Upon the approval of an order, the Finance Officer shall prepare a check for payment and cancel the commitment places against the appropriate account.

No check shall be made out to cash.

Ad Prima Charter School

Section: Finances

Title: Petty Cash

I. Purpose

Petty cash funds may be used for designated purposes so long as such funds are subject to adequate controls and safeguards.

II. Authority

The Board authorizes the establishment of petty cash funds in the care of the CEO or other administrators charged with the responsibility for the management and administration of budgetary allocations/appropriations or to those serving in acting capacities.

III. Delegation of Responsibility

Each responsible person shall ensure that petty cash funds are spent only for designated purposes for which the fund was established, no single purchase for petty cash exceeds \$100, each request for funds is made in writing with any confirming papers attached and is signed by the requestor, funds are not used to circumvent the regular purchasing procedure and the petty case box is secured daily.

A responsible custodian may choose to select an employee from the staff to carry out the functional operations on his/her behalf related to the maintenance, disbursement, record keeping and safekeeping of the imprest funds. The functional custodian is directly accountable to the responsible custodian.

The responsible custodian shall provide for the safekeeping of funds and records.

Ad Prima Charter School

Section: Finances

Title: Special Purpose Funds

I. Purpose

It is the purpose of this policy to establish financial supervision and controls for the administration of the various activities that involve Special Purpose Funds.

II. Authority

Student Body Funds that are not part of school funds shall be supervised by the CEO, approved by the Board and the individual authorized to shall countersign all checks drawn upon them.

III. Guidelines

In order to ensure proper supervision of all Special Purpose Funds using the name of the school, the Board establishes the following guidelines:

Funds of any student body organization may be deposited or invested in banks whose accounts are insured by FDIC, in investment certificates or shares that may be withdrawn in State-chartered savings and loan associations doing business in-State and insured by FDIC or FSLIC.

The Custodian of funds will be designated by the Board. The Custodian can be the Director of the school or any other employee of the school.

Funds collected shall be turned into the Custodian of the fund before the end of each school day to be safeguarded until they are deposited as soon thereafter as possible.

Records shall be maintained of the receipt and disbursement of all such funds in a designated account according to the activity involved.

Disbursement from such funds shall be made by check only upon the request of the authorized advisor and the approval of the Custodian of the fund. The person authorized to approve such disbursements shall sign all checks.

All funds should be of an exchange nature and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so and prior approval is obtained from the Board.

Ad Prima Charter School

Section: Finances

Title: Common Trust Funds

I. Purpose

The school accepts with gratitude bequests for the advancement of education and the general welfare of its students and staff.

All bequests must contribute to the objectives of the school and be in accordance with the goals of a democratic society.

Upon acceptance of the bequest, a Board resolution shall establish for the record the purpose of the bequest.

II. Scope

This policy shall govern the custody, accounting and disbursement of all trust funds under the school as well as requests to the Board for the granting of funds.

The term Trust Funds shall include:

- a. Funds established by the Board resolution for which the school serves in a fiduciary capacity and maintains accounts.
- b. Funds for which the school serves as an agent for the Board in the recommendation of awards.
- c. A minimum bequest of \$10,000.00 shall be established for trust funds to be held in perpetuity. Contributions of over \$10,000.00, which the donor does not wish to be held in trust, will be treated as grants.
- d. Bequests of lesser amounts shall be accepted as grants and must be expended within one year of receipt, unless a different time period is specified in the resolution of the Board, which authorizes the grant.
- e. Multiple-year bequests of lesser amounts may, with the approval of the Board, be held without distribution until such time as the \$10,000.00 threshold is met, at which time a trust will be established.

The term Student shall apply to all who are or have been enrolled in any authorized course or program of the school during the current or previous year.

The term Staff shall include any employee, present or past, of the school.

III. Authority

The responsibility for the overall supervision of Common Trust Funds shall reside in the Office of the CEO. No disbursement shall be made without prior approval of the CEO or her/his designee.

The Board reserves the right to refuse to accept any bequest that does not contribute toward the achievement of the goals of this school. Any assets purchased through Trust Funds by the Board or its designee shall become the properties of the school.

4. Procedure

No later than October 1 of each school year, the CEO shall issue to the Office of the CEO a statement of account regarding the financial condition of each Common Trust Fund.

The officials noted above shall make requests in writing to the Office of the CEO for the disbursement of Trust funds.

The Office of the CEO shall receive all requests for disbursements and shall conduct a review of these requests including, where necessary, a legal opinion.

5. Delegation of Responsibility

The CEO shall counsel potential donors of the appropriateness of bequests; encourage individuals and organizations considering a contribution to the schools to consult with the CEO before designating funds to that end; report to the Board all bequests which she/he has accepted on behalf of the Board; acknowledge the receipt and value of any bequest accepted by the school. All such bequests shall be recorded in the appropriate inventory listing and property records.

Ad Prima Charter School

Section: Finances

Title: Credit Card Policy

I. Authority

The authority to allow Charter employees access to a school credit card as a means of payment for approved expenses is vested in the Board of School Directors.

II. Power

The Board has established the following policy regarding the use of credit cards:

Credit Card Policies and Procedures

Policies

1. Charter credit cards will be issued to staff only with approval of the Business Manager *and* CEO.
2. Credit cards will only be used for business purposes.
3. The following purchases are not allowed:
 - Capital equipment and upgrades over \$5,000
 - Construction, renovation/installation
 - Items or services on term contracts
 - Maintenance agreements
 - Personal items or loans
4. **Purchases exceeding \$5,000.00 must be pre-approved by the CEO, Business Department *and* Board of Trustees and are to be secured using bids.**
5. Cash advances on credit cards are *not* allowed.
6. Cardholders will be required to sign an agreement indicating they accept these terms.

Individuals who do not adhere to these policies and procedures risk revocation of their credit card privileges and/or disciplinary action.

Procedures

1. Credit cards may be requested for prospective cardholders by written request to the Business Manager *and* CEO.
2. Expense reports will be submitted for all purchases.
3. Detailed receipts must be retained and attached to the expense reports. **In the case of meals and entertainment, each receipt must include the names of all persons or groups involved in the purchase, and a brief description of the business purpose of the purchase,** in accordance with Internal Revenue Service regulations. **If receipts are not submitted, the cardholder will be responsible for all expenses, including any interest or fees associated with said purchases.**
4. Expense reports, with attached detailed receipts, must be submitted to the accounting department in a timely fashion.
5. Cardholders are responsible for the cards protection and custody and shall immediately notify the Business Manager if the card is lost or stolen.
6. Cardholders will return the card to the Business Manager or CEO at any time upon request.

CARDHOLDER AGREEMENT

I, _____, hereby acknowledge receipt of the following credit card: _____ / _____ - _____ - _____ - _____
(type of credit card) (credit card number)

I understand that improper use of this card may result in disciplinary action, as outlined in the Cardholder Policy, as well as personal liability for any improper purchases. As a cardholder, I agree to comply with the terms and conditions of this agreement, including the attached Charter Credit Card Policies and Procedures agreement.

I acknowledge receipt of said Agreement and Policies/Procedures and confirm that I have read and understand the terms and conditions. I understand that by using this card, I will be making financial commitments on behalf of the Charter and that the Charter will be liable to _____ for all charges made on this card.
(Name of Credit Card Company)

I will strive to obtain the best value for the Charter when purchasing merchandise and/or services with this card.

As a holder of this Charter card, I agree to accept the responsibility and accountability for the protection and proper use of the card, as enumerated above. I will return the card to the Business Administrator, upon demand, during the period of my employment. I further agree to return the card upon termination of employment. I understand that the card is not to be used for personal purchases. If the card is used for personal purchases or for purchases for any other entity, the Charter will be entitled to reimbursement from me of such purchases. The Charter shall be entitled to pursue legal action, if required, to recover the cost of such purchases, together with costs of collection and reasonable attorney fees.

Signature _____ Date _____
(Cardholder)

Signature _____ Date _____
(Business Administrator)

Accounting Department use only:
Date _____ Amount approved \$ _____
Signature _____
(Business Administrator)

**COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF EDUCATION
333 Market Street Harrisburg, PA 17126-0333**

**Division of Federal Program
Consolidated Program Review**

2010-2011 School Year

**Ad Prima CS
124 Bryn Mawr Avenue
Bala Cynwyd, PA 19004**

	<u>Name</u>	<u>Phone Number</u>	Check if Interviewed
Superintendent:	Meghan Allshouse	610-617-9121	<input checked="" type="checkbox"/>
Business Manager:	Latanya Knox	610-667-7172	<input type="checkbox"/>
Title I Coordinator:	Meghan Allshouse	610-617-9121	<input checked="" type="checkbox"/>
Title II Part A Coordinator:	Meghan Allshouse	610-617-9121	<input checked="" type="checkbox"/>
Title III Coordinator:	_____	_____	<input type="checkbox"/>
Fiscal Requirements Coordinator:	Latanya Knox	610-667-7172	<input type="checkbox"/>
Ed-Flex Waiver Review Coordinator:	_____	_____	<input type="checkbox"/>
Title VI-B REAP Coordinator:	_____	_____	<input type="checkbox"/>

Program(s) Reviewed:

- | | | |
|---|---|--|
| <input checked="" type="checkbox"/> Title I | <input checked="" type="checkbox"/> Fiscal Requirements | <input type="checkbox"/> Title VI-B REAP |
| <input checked="" type="checkbox"/> Title II Part A | <input type="checkbox"/> Ed-Flex Waiver Review | |
| <input type="checkbox"/> Title III | | |

Program Reviewer/s: Marie D. Bonner

Visit Date: 3/11/2011

Title I Program Review

- I. Highly Qualified
- II. Parent Involvement
- III. LEA Improvement
- IV. School Improvement
- V. School Choice
- VI. Supplemental Educational Services (SES)
- VII. Schoolwide Programs
- VIII. Targeted Assistance
- IX. Nonpublic Schools
- X. Comparability

I. Highly Qualified

Component I: Highly Qualified

The Local School System (LEA) designs and implements procedures that ensure the hiring and retention of qualified teachers and paraprofessionals and ensure that parents are informed of educator credentials as required.

Sec. 1111 (h)(6)(A)

Sec. 1119 (a)(1-2) (c)(1)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1a. All core content area teachers employed by the LEA are highly qualified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of teachers and their qualifications. <input checked="" type="checkbox"/> Number of teachers who have met highly qualified. <input type="checkbox"/> Number of teachers working toward becoming highly qualified			
1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> List of teachers not highly qualified. Plan, progress & projected date of completion. <input type="checkbox"/> LEA Plan		All teachers are highly qualified.	
2. All instructional paraprofessionals supported by Title I are highly qualified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of paraprofessionals & their qualifications. <input type="checkbox"/> Verify number of paraprofessionals who have met highly qualified requirements. <input checked="" type="checkbox"/> AA Degree and/or local assessment			

3. Parents are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of parent/guardian notification			
4. Parents are notified if their child is assigned to or being taught for four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Copy of dated letter of notification to parent/guardian		All core content area teachers are highly qualified.	

II. Parent Involvement

Component II: Parent Involvement							
The LEA and schools meet parental involvement requirements.							
Sec. 1118(a)-(h) Sec. 1111(c)(14) Sec. 1111(d) Sec. 1116(a)(1)(D)							
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. LEA has a written parental involvement policy and evidence that it is updated periodically.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions. <input type="checkbox"/> Website posting.			
2. Schools receiving Title I funds have a written parent involvement policy/plan aligned with the LEA policy.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			It was suggested that the school involve the parents in the preparation of the School Parent Involvement Policy.	
3. LEA and schools have carried out the six requirements to build parents capacity to be involved in school:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		*See 6 Parent Involvement Plan requirements below		
a. Provide assistance to parents in understanding the State's academic content standards and student academic achievement standards, State and local academic assessments, the requirements of Title I, and how to monitor a child's progress and work with educators to improve student achievement;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.			

b. Provide materials and training to help parents work with their children to improve achievement, such as literacy and technology training;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc.			
c. Educate instructional staff, with parental assistance, in the value and utility of contributions of parents, how to reach out to and communicate with and work with parents as equal partners, implement and coordinate parent programs and build ties between parents and school;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.			
d. Coordinate and integrate parent involvement programs and activities with other programs (Head Start, Parents as Teachers, Early Reading First, public preschool, and parent resource centers), that encourage and support parents in more fully participating in the education of their children;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc. <input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets <input type="checkbox"/> Memorandum of Understanding (MOU).			
e. Sent information related to school and parent programs to parents in a format and language the parents could understand;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Translated documents such as fliers, letters, web site postings, etc.		Memos were only sent in English. No other language was requested.	
f. Provide full opportunities for participation of parents of LEP students, students with disabilities, parents of migrant children.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent meetings, trainings, agendas, fliers, newsletters, and/or advertisements.			
4. School parent involvement policies have been distributed to parents.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent meeting agendas <input type="checkbox"/> documentation shared or distributed		School Parent Involvement policy must be developed and have the 6 requirements to build parent capacity to become involved in school.	

5. LEA has required schools to develop a written school-parent compact.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> school-home compact <input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda.			
6. Schools hold an annual meeting to inform participating parents about Title I programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Back-to-School Nights/Title I meetings. <input type="checkbox"/> Agendas & attendance sheets of parent training.			
7. LEA and schools have reviewed the effectiveness of school parental involvement activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation such as Annual surveys and results, parent meetings, evaluations, and parent teacher conference evaluations. <input checked="" type="checkbox"/> Agendas & attendance sheets of parent training.			
8. LEA and schools have informed parents about the existence of a parent resource center, if one exists.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools, and translated documents.			

III. LEA Improvement

Component III: LEA Improvement

LEAs identified for improvement, corrective action, or restructuring have met the requirements of being so identified.

Sec. 1116(b)(1)(B)

Sec. 1116(b)(3)

Sec. 1116(b)(4)-(6)

Sec. 1116(b)(7)(C)(ii)

Sec. 1116(b)(14)(B)

If the LEA is not identified for LEA Improvement, this section can be skipped.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. The LEA notified parents if the LEA is identified for improvement or corrective action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that states the LEA's status, the reasons for the identification, and how parents can participate in LEA improvement activities.	Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.).		
2. The LEA has developed a district improvement plan using the core elements outlined in the state's district strategic planning framework, Leading for Learning!	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of LEA Improvement plan <input type="checkbox"/> Evidence of school board approval of plan <input type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)			

<p>3. The LEA has set aside 10% of the district's Title I allocation for professional development activities necessary to ensure that the LEA makes AYP.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Reservation of Funds page of eGrants application. <input type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds. 	<p>If the LEA also has schools in improvement or corrective action, it is required to set aside 10% of the Title I building allocation for professional developments. This amount can be used toward the LEA required set aside.</p>		
--	--------------------------	--------------------------	--------------------------	---	--	--	--

IV. School Improvement

Component IV: School Improvement

Schools identified for improvement, corrective action, or restructuring have met the requirements of being so identified.

Sec. 1116(b)(1)(B)

Sec. 1116(b)(3)

Sec. 1116(b)(4)-(6)

Sec. 1116(b)(7)(C)(ii)

Sec. 1116(b)(14)(B)

If the LEA has no Title I schools identified for any level of School Improvement, this section can be skipped.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. The LEA notified all parents at least 14 days prior to the beginning of the school year if any schools are identified for improvement or corrective action. <i>(See School Choice section and SES section for additional notification requirements.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents must include the schools' status, comparison with other schools, action plan, the reasons for the identification, and how parents can participate in school improvement activities. <input type="checkbox"/> Verification of date of notification	<ul style="list-style-type: none"> Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). If applicable, the notification must be provided in different languages. 		

<p>2. The LEA posted on their website beginning with SY 2007 and all subsequent years identified:</p> <p>a. Number of students eligible and transferred due to Choice.</p> <p>b. Number of students who were eligible and participated in SES.</p> <p>c. List of available schools for transfer.</p> <p>d. List of available SES providers.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Webpage</p> <p><input type="checkbox"/> Student attendance for building offering choice.</p> <p><input type="checkbox"/> Low Income or FRL numbers for school in SI 2 or CA.</p>			
<p>3. The LEA has developed a 2-year school improvement plan using the core elements outlined in the state's strategic school improvement planning framework, Getting Results!</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Copy of school improvement plan</p> <p><input type="checkbox"/> Copy of Statement of Quality Assurance submitted to PDE with appropriate signatures.</p> <p><input type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)</p>			
<p>4. Each school identified for improvement must spend at least 10% of its Title I building allocation on professional development activities.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds.</p> <p><input type="checkbox"/> Sign-in sheets for professional development activities.</p> <p><input type="checkbox"/> Meeting minutes or agendas regarding scientifically based methods and strategies.</p> <p><input type="checkbox"/> Title I Budget</p>			
<p>5. Each school identified for Corrective Action 1 or 2 involves parents in corrective actions taken to improve academic achievement.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Meeting agendas</p> <p><input type="checkbox"/> Parent notifications</p> <p><input type="checkbox"/> Meeting minutes</p>			

V. School Choice

Component V: School Choice							
The LEA ensures that requirements for public school choice are met.							
Sec. 1116(b)(1)(D) and (E)							
Sec. 1112(g)(4)							
<input checked="" type="checkbox"/> If the LEA has no buildings in School Improvement I or choice can't be offered because there are no schools available for choice, this section can be skipped.							
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. The LEA at least 14 days prior to the beginning of the school year notified parents of all students enrolled in the identified school of their option to transfer their children to another public school within the LEA that is NOT identified for improvement or corrective action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that informs parents of school choice and the process to be used to exercise the option. <input type="checkbox"/> Verification of date of parent notification.	<ul style="list-style-type: none"> Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). This notice may be a part of the general school improvement notification or it may be a separate notice. If applicable, the notification must be provided in different languages. 		
2. The LEA posted on their website prior to the beginning of the school year: a. Number of students eligible for transfer. b. Number of students who transferred. c. List of available schools for Choice transfers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA Webpage <input type="checkbox"/> Student attendance for building offering choice. <input type="checkbox"/> List of schools not in improvement available to accept Choice transferred students.			

3. The LEA implemented a priority system for satisfying school choice requests only when cost is above the 20% maximum of Title I.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Explanation or copy of policies regarding the prioritization that took place when granting school choice transfers.	Limits on school choice cannot be imposed arbitrarily by the LEA for any reasons other than those associated with health and safety issues surrounding building capacity.		
4. The LEA set aside, at a minimum, an amount equal to 5% of its Title I allocation to pay for costs associated with school choice.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Reservation of Funds page of eGrants application. <input type="checkbox"/> Other financial documents to document state and local funds used to support school choice costs.	<ul style="list-style-type: none"> • LEAs must set aside a minimum of 5%, but do not have to exceed 20%. 		
5. If the LEA requested rollover of unused funds set aside for Choice the LEA met all of the following requirements: a. Partner with community groups b. Ensure students/parents have a genuine opportunity to sign up for choice transfer. c. Parent notification mailed out at least 14 days prior to the start of the school year. d. Website posting lists number of students eligible and participating.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Appropriate records used to record school choice information. <input type="checkbox"/> Choice data is entered in eGrants	Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.		
6. The LEA maintains records regarding transfer requests (approved and denied), numbers of students transferring and the buildings accepting transferred students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Appropriate records used to record school choice information. <input type="checkbox"/> Choice data is entered in eGrants			

VI. Supplemental Educational Services (SES)

Component VI: Supplemental Educational Services (SES)

The LEA ensures that requirements for the provision of Supplementary Educational Services (SES) are met.

Sec. 1116(e)

If the LEA has no buildings in School Improvement II or any level of Corrective Action, this section can be skipped.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. The LEA at the beginning of the school year notified parents of all low income (eligible) students of their option to obtain Supplemental Educational Services (SES) for their children and does not require additional requirements for participation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that informs parents of the availability of SES and the process to follow to obtain it. <input type="checkbox"/> Documentation to show that the state approved list of SES providers was also forwarded to parents and that parents had ample opportunity to choose a provider. <input type="checkbox"/> Verification of date of notification.	<ul style="list-style-type: none"> Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). This notice may be a part of the general school improvement notification or it may be a separate notice. If applicable, the notification must be provided in different languages. SES may not replace other school programs (Supplement vs. Supplant) 		

<p>2. The LEA posted on their website: a. Number of students eligible for SES. b. Number of students participating in SES c. List of available SES providers</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA Website <input type="checkbox"/> List of SES Providers including distance providers <input type="checkbox"/> Selection of Schools Low Income data	See List of providers on PDE/SES webpage.		
<p>3. The LEA has correctly identified low income (eligible) students for SES and prioritized appropriately when determining participation only when cost is above the maximum amount of per pupil amount or 20% of Title I funding.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Low-income measure used to determine Title I building eligibility MUST be used to determine student eligibility for SES. <input type="checkbox"/> Criteria for priority of services.			
<p>4. The LEA must enter into agreements between the LEA, the provider and the parent of the participating child for carrying out SES.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of contracts for each provider and student participating in SES.			
<p>5. The LEA provides at least two enrollment windows for SES during the school year.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent Notifications <input type="checkbox"/> Signed Agreements	Reviewers should ask parents of eligible students if they are aware of the two SES windows.		
<p>6. The LEA offered SES providers equal access to school facilities as other organizations using a fair, open and objective process.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA Policy for access to school facilities. <input type="checkbox"/> SES Provider agreements			
<p>8. The LEA maintains records regarding the numbers of students participating in SES, the buildings they attend and the providers used.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of each school offering SES and the providers being used along with the number of students participating. <input type="checkbox"/> SES data entered in eGrants.			

<p>7. If the LEA requested rollover of unused funds set aside for Choice the LEA met all of the following requirements:</p> <p>a. Partner with community groups</p> <p>b. Ensure students/parents have a genuine opportunity to sign up for choice transfer.</p> <p>c. Parent notification mailed out at least 14 days prior to the start of the school year.</p> <p>d. Website posting lists number of students eligible and participating.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent Notification <input type="checkbox"/> LEA Website <input type="checkbox"/> FBO/CBO correspondence, phone logs or posters <input type="checkbox"/> DFP notification and Assurances for Rollover Form	<p>Reviewers should ask parents if they were aware of the opportunity to request SES.</p>		
--	--------------------------	--------------------------	--------------------------	--	---	--	--

VII. Schoolwide Programs

Component VII: Schoolwide Programs

The LEA and schools develop schoolwide programs taht use the flexibility provided to them by law to improve the academic achievement of all students in the school.

Sec. 1114

If the LEA does not operate a Schoolwide Program in any Title I schools, this section can be skipped.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. LEA provides guidance, technical assistance and support to schools developing schoolwide programs in the areas of needs assessment, comprehensive planning, implementation, and evaluation of a schoolwide program and requirements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Evidence of the Planning Process and Technical Assistance. <input checked="" type="checkbox"/> Initial Planning meeting agenda/list of participants. <input type="checkbox"/> Whole-school orientation-agenda/list of participants. <input type="checkbox"/> Planning Team roster and calendar of meetings. <input checked="" type="checkbox"/> Plan approval. <input type="checkbox"/> Budget Reports. Copy of schoolwide plans			

2. Schoolwide program plans include the ten required components, are reviewed and evaluated annually, and revised accordingly.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Schoolwide agenda/minutes. <input checked="" type="checkbox"/> School wide plan that includes goals. <input checked="" type="checkbox"/> Completion of approved Generation 5 "Getting Results" School Improvement plan. (All required components are embedded in this plan.) <input checked="" type="checkbox"/> Assessments <input type="checkbox"/> Comprehensive Needs Assessment and a system of documentation. <input type="checkbox"/> Identification of scientifically-based strategies to address needs.			
2a. Comprehensive Needs Assessment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
2b. Schoolwide reform strategies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
2c. Instruction by highly qualified staff	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
2d. High quality and ongoing professional development	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
2e. High-quality teachers to "high-need" schools	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			This is a single school site. All teachers are highly qualified.	
2f. Parent Involvement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
2g. Transitioning preschool children	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
2h. Teacher input in assessment decisions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

2i. Effective, timely and additional assistance to students having difficulty mastering proficient or advanced levels of academic achievement standards	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2j. Coordinated budget	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
3. Indication of which program funds have been consolidated in the schoolwide program and how the intent and purposes of the individual programs consolidated are addressed.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Financial reports. <input checked="" type="checkbox"/> SWP		Program funds have not been consolidated because PDE requires funds to be reported back by grant program.

VIII. Targeted Assistance

Component VIII: Targeted Assistance

The LEA targeted assistance programs meet all requirements.

Sec. 1115

If the LEA only operates Schoolwide Programs in Title I schools, this section can be skipped.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
<p>1. The LEA has established targeted assistance programs that address statutory purposes and meet requirements, including the following:</p> <ul style="list-style-type: none"> • using effective instructional methods and strategies that strengthen the core academic program of the school • primary consideration to providing extended learning time for students served • an accelerated high quality curriculum • Minimizing the removal of children from regular classroom during regular school hours. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Identification of scientifically-researched based instructional models. <input type="checkbox"/> School improvement plans. <input type="checkbox"/> Team meetings, professional development, agendas, sign-in sheets, minutes, etc. <input type="checkbox"/> School schedules and schedules for Title I staff and eligible students. <input type="checkbox"/> Benchmarks of Title I students receiving supplemental instruction. 			
<p>2. LEA ensures that targeted assistance program planning coordinates with and supports the regular education program in schools.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> School Improvement Plan (identifies targeted assistance programs). <input type="checkbox"/> Documentation of scheduled team meetings. 			
<p>3. LEA promotes the integration of staff supported with targeted assistance funds into the regular school program, including professional development.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Staff schedules <input type="checkbox"/> Documentation such as agenda for topics, sign-in sheets, etc. 			

4. Selection for eligible students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Selection criteria process/multiple selection criteria. <input type="checkbox"/> Student roster. <input type="checkbox"/> Teacher/parent recommendation <input type="checkbox"/> Assessment data of Title I student			
-------------------------------------	--------------------------	--------------------------	--------------------------	---	--	--	--

IX. Nonpublic Schools

Component IX: Nonpublic Schools

The LEA provides Title I services to eligible children attending nonpublic schools.

Sec. 1120

Sec. 9503

34 CFR Part 200

§200.62 - 200.67, 200.77

§200.77(f)

§200.78(a)

If the LEA has no participating Nonpublic schools, this section can be skipped.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. LEA has public school ranking charts with per-pupil allocations identified. (Equitable Services)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Financial reports, line items to private school children in budget. <input type="checkbox"/> List of participating private schools. <input type="checkbox"/> Consolidated application			
2. LEA has policies and procedures for provision of services to eligible children attending nonpublic schools.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated Application Procedures			
3. Consultation occurred between LEA and nonpublic school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of letters to private schools, agendas, meeting dates, participant lists/sign-in <input type="checkbox"/> Consolidated application <input type="checkbox"/> Record that services have been discussed			

4. LEA regularly supervises the provision of Title I services to nonpublic children.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Staff evaluations, visits/communication <input type="checkbox"/> Announcements/sign-in sheets for professional development and parent involvement opportunities			
5. LEA is evaluating the Title I program serving nonpublic school students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Needs assessments/survey <input type="checkbox"/> Assessment data			
6. Nonpublic school children, families and teachers are receiving equitable services.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Hired teachers to work with participating Title I students <input type="checkbox"/> Announcements/sign-in sheets for professional development and parent involvement opportunities			
7. The LEA has budgets that document appropriate set-asides.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated application <input type="checkbox"/> Quarterly Reports/Final Expenditure Reports			
8. The LEA has third party contract(s).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Name of Third Party Contractor <input type="checkbox"/> Payroll sheets <input type="checkbox"/> Written contract. <input type="checkbox"/> Consolidated application			
9. The LEA has complaint procedures for private school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of complaint procedures			

X. Comparability

Component X: Comparability

The LEA complies with the comparability provisions of Title I.

Sec. 1120A(c)

**If the LEA is exempt from Comparability requirements, this section can be skipped.
For example, if there is no overlap of grade spans, the LEA is exempt from this requirement.**

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. Title I Comparability Report comparing Title I schools to non-Title I schools reported to SEA annually in Pennsylvania and submitted by November 15th.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Support Data housed at the LEA (individual school lists with staff names attached to the positions counted and excluded) <input checked="" type="checkbox"/> Documentation maintained supports the report submitted by November 15th of each year <input type="checkbox"/> HR action documentation for any corrective actions taken <input type="checkbox"/> Records are maintained for 3 years. <input type="checkbox"/> Written procedures to ensure that comparable services are provided. <input type="checkbox"/> Articulated (written) process on the movement of staff during school year to meet the November 15th deadline.			

%>

Comments

A Parent Involvement Policy must be developed with the assistance from the parents.

Title II A Program Review

Highly Qualified

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. The LEA has a plan in place to ensure all teachers of core academic subjects will be highly qualified. <i>Section 1119 (a)(1)&(3) and Section 2141 (a)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Highly Qualified Plan <input checked="" type="checkbox"/> List of teacher qualifications <input checked="" type="checkbox"/> Principal Attestation (PDE Form 425) <input type="checkbox"/> HQT IPDPs prepared for each teacher who is not highly qualified		All teachers are highly qualified.	
2. The LEA is implementing an individualized professional development plan for non-highly qualified teachers as indicated in the annual principal attestation (PDE Form 425). *This applies to LEAs that have not maintained highly qualified teacher status for 2 consecutive years. <i>Section 2141(c)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Individual professional development plan for each nonHQ teacher <input type="checkbox"/> LEA-supported and/or sponsored PD exists to assist teachers		All teachers are highly qualified.	
3. The LEA has entered into a written agreement with the SEA that outlines its use of Titles I & IIA funds to achieve highly qualified status. <i>Section (2141(c) *This applies to LEAs that have not made AYP and maintained 100% HQ for 3 consecutive years.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> LEA/SEA plan <input type="checkbox"/> Evidence exists that plan is being implemented (this could vary from LEA to LEA)		All teachers are highly qualified and the school is not in School Improvement Status.	

Professional Development

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
4. The LEA conducts an assessment of local needs for professional development and hiring, as identified by the LEA and school staff. <i>Section 2122 (c)(1)(2)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of district needs assessment and findings			
5. The LEA involves parents in the planning of professional development activities. <i>Section 2122 (b)(7)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Meeting Notices		It was suggested that parents be included when preparing for professional development needs for 2011-12 school year.	
6. The LEA professional development activities are based on a review of scientifically based research and designed to improve student academic achievement. <i>Section 2122 (b)(1)(B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities aligned to district plan.		School presented many types of PD with sign-ins and agendas.	
7. The LEA provides professional development activities to improve the knowledge of teachers, principals, paraprofessionals and other school staff. <i>Section 2123 (A)(3)(A&B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities. <input checked="" type="checkbox"/> List of In-Service activities <input checked="" type="checkbox"/> Attendance rosters			
8. The LEA professional development activities are used as part of a broader strategy to eliminate the achievement gap that separates low-income and minority students from other students. <i>Section 2122 (b)(2)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> PD needs assessment <input checked="" type="checkbox"/> Teacher surveys <input type="checkbox"/> ACT 48 PD plan			

Class Size Reduction

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
9. The LEA targets funds to schools that have the lowest portion of highly qualified teachers; have the largest average class size; or are identified for school improvement. <i>Section 2122 (b)(3)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Class rosters <input checked="" type="checkbox"/> Highly Qualified Teachers <input type="checkbox"/> SI Schools		School does not use Title II funds to reduce class size.	
10. The LEA utilizes highly qualified teachers to reduce class size. <i>Section 2123 (a)(2)(B)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Highly Qualified Teacher Credentials from PDE		School does not use Title II funds to reduce class size.	
11. The LEA provides expenditures for educational services to eligible nonpublic school children equal to the proportion of funds allocated to participating public school attendance areas. <i>Section 9501(a)(b)(4)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Expenditures for non-public services <input type="checkbox"/> List on PDE web site <input type="checkbox"/> Title II-A Non-public share		School does not service non public schools.	
12. LEA ensures equitable distribution of experienced and HQ teachers within the districts schools to ensure poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. <i>Section 1112(c)(1)(L)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Equity Plan <input type="checkbox"/> Agendas of Equity Plan Meetings <input type="checkbox"/> Meeting minutes of Equity Plan writing & planning sessions. <input type="checkbox"/> Teachers are reassigned <input type="checkbox"/> Changes to union contract <input type="checkbox"/> Review of HQT/NHQT data and strategies revised in equity plan when there is no improvement			

Comments

It was suggested that parent/s be included in the planning of professional development during the upcoming 2011-12 school year.

Component XI: Fiscal Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>A. Audits</p> <p>The SEA ensures that the State and the LEAs are audited annually, if required, and that all corrective actions required through this process are fully implemented.</p> <p>OMB Circular A-87</p>	<p>1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> LEA response to findings. <input checked="" type="checkbox"/> PDE follow-up reviews of findings. <input type="checkbox"/> Independent auditors report shows that the LEA has corrected all action required. 	<p>PDE Monitor review single audit from previous year (federal programs only) and reviews district comments (management letter).</p>	<p>Audits for 07-08 and 08-09 had findings regarding segregation of duties. Findings for both audits have been reponded to and corrected.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
B. Carryover The LEA complies with the carryover provisions of Title I. Sec. 1127	1. LEAs with allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to the next unless the SEA has waived the limitation (allowable once every 3 year cycle if the SEA believes the request is reasonable and necessary).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Title I Budget section on eGrants.		Only ARRA funds were carried over.
	2. The LEA has requested (and received) a waiver from the SEA if the carryover from the prior year exceeds 15%.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Waiver request on eGrants. <input type="checkbox"/> Waiver request approval on file and at PDE.		no waiver requested
C. Rank Order	1. The LEA is only serving eligible schools and all schools above 75% poverty are served.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation detailing the poverty data used to determine eligibility		Eligibility determined by free and reduced lunch applications.
	2. The ranking procedures are applied without regard to grade spans or schools with a poverty rate of 75% and above.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Schools with poverty rates of 75% or greater are served. Funds are allocated at a per pupil rate.		No ranking procedures-single charter school.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>The LEA ensures that it complies with the requirements of Title I when allocating funds to eligible school attendance areas or schools in rank order of poverty based on the number of children from low-income families who reside in an eligible school attendance area.</p> <p>Sec. 1113 34 CFR Part 200 §200.77-§200.78</p>	3. Eligible schools are ranked and served from highest to lowest poverty.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Actual allocations match Consolidated Plan.		Single charter school.
	4. The allocation to each eligible school and the per pupil allocation match.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Per pupil expenditures at building level matches consolidated application		
	5. Allocations given to Title I schools match approved amounts on consolidated application.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Local budget sheets. <input type="checkbox"/> System tracking expenditure reports.		
	6. The prekindergarten (PreK) children are excluded from the poverty count of any school.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> The LEA's count of children from low income families does not include children under the age of 5.		

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
D. Supplement / Supplant The LEA ensures that Title I funds are used only to supplement or increase non-Federal sources used for the education of participating children and not to supplant funds from non-Federal sources. Sec. 1114 Sec. 1115 Sec. 1116 Sec. 1120A	1. LEA approved budget and records of expenditures of Title I funds at the district level match.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Statement of Allocation & Expenditures	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First *Documentation may minimal or non-existent in cases regarding supplanting. If you think there may be a problem, refer to DFP Regional Coordinator.	Four teachers funded by Title I are supplementary math and reading teachers, not regular grade teachers.
	2. Schoolwide program expenditures verify that funds have not supplanted non-federal resources.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Statement of Allocation & Expenditures. <input type="checkbox"/> Expenditures match SWP activities <input type="checkbox"/> State/local fund expenditures have not decreased		
	3. Targeted assistance program expenditures meet the statutory requirements and are supplemental in nature & do not supplant non-federal resources.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Statement of Allocation & Expenditures are supplemental		Schoolwide Program

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
E. Equipment and Related Property OMB Circular A-87 EDGAR 80.32	1. LEA maintains Inventory records, purchase orders and receipts for equipment purchased.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Inventory is on file and up to date (All equipment at \$1,500 or LEA capitalization threshold \$_____ is maintained).	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	
	2. The LEA conducts a physical inventory of all equipment at least once every two years.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Equipment Inventory List	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	
F. Compliance to Reservations The LEA complies with requirements regarding the reservation of funds. Sec. 1113 Sec. 1116 Sec. 1118	1. The LEA has reserved funds necessary to provide services comparable to those provided to children in Title I funded schools to serve homeless children, neglected children in local institutions, and if appropriate, N or D children in community day schools and delinquent children in local institutions.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Reservations are in the budget. <input type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items.	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	Does not serve Neglected and Delinquent students.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	2. LEA has reserved a minimum of 5% up to a maximum of 20% for transportation/supplemental services or both unless a lesser amount is needed. (for school improvement schools only; if no schools in school improvement, check NA)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Reservations are in the ROF screen on egrants. <input type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items. <input type="checkbox"/> LEA documents expenditures for choice and supplemental services (agreements between LEA and providers).		School does not need to offer School Choice or SES services.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	3. LEAs receiving more than \$500,000 have reserved 1% of their allocation for parental involvement and that 95% of those funds have been distributed to served schools.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Procedure for allocation 95% to schools. <input type="checkbox"/> 95% allocated to schools. <input type="checkbox"/> Line item reflects 1%. <input type="checkbox"/> Budget Line Item for professional development. <input type="checkbox"/> Agendas, Sign-Ins, Calendar of training, contracts with trainers etc. <input type="checkbox"/> Expenditures supporting professional development.	**If the combined amount of ARRA & Title I Basic funds result in the LEA's total allocation being \$500,000 or more, a parent involvement set aside of 1% is required.	School does not receive more than \$500,000

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	4. LEAs with schools identified for improvement have set aside 10% of funds for professional development activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Activities scheduled for professional development, agendas, sign-in, contracted technical assistance, etc. <input type="checkbox"/> 10% of the Title I allocation is reported on the LEA actual budget reports under professional development. <input type="checkbox"/> Activities scheduled for professional development agendas, sign-in, contracted technical assistance, etc. <input type="checkbox"/> 10% of school's in improvement allocation is tracked by LEA for professional development.		School is not in school improvement

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
G. Obligating Funds	1. The LEA began obligating funds on or after the program approval date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Rider or Grant Approval Letter <input checked="" type="checkbox"/> Expenditure records begin on or after approval date	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	
H. Nonpublic School Services	1. The LEA reserved the same per pupil amount to each non-public low-income child as distributed to each public low-income child.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> eGrants SOS and Nonpublic Section and budget line item on eGrants <input type="checkbox"/> Interdistrict agreement and/or 3rd Party contract amounts match what is approved on consolidated application.	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	School does not serve Non public students.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
I. Time Documentation	1. The LEA maintains semi-annual certifications for all employees funded from a single cost objective.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Semi-annual time certifications	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	
	2. The LEA maintains time documentation logs/schedules for prorated staff including the amount of time spent on each funding source activity; the logs are signed by a supervisor and reconciled to payroll documentation on a monthly basis	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Logs <input type="checkbox"/> Staff Calendars <input type="checkbox"/> Staff Schedules	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	No prorated staff
J. Record Retention	1. Records are maintained for a period of 7 years	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	Most records have been maintained.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
K. America Reinvestment & Recovery Act of 2009	1. Title I, Supplemental (ARRA) funds & expenditures are tracked separately from Title I, A Basic funds	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Invoices <input checked="" type="checkbox"/> Purchase orders <input checked="" type="checkbox"/> Equipment tracking logs	Information on the approved consolidated application should match actual expenditures	
	2. Data Collection/Submission - LEAs have source data to reflect reported information on Title I, Supplemental (ARRA) funds to PDE.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> ARRA 1512 survey <input checked="" type="checkbox"/> Payroll <input checked="" type="checkbox"/> Invoices <input checked="" type="checkbox"/> SWP <input checked="" type="checkbox"/> Purchase orders	Information submitted on the ARRA 1512 Survey should be verified on site by reviewing information in "suggested evidence."	
	3. LEA has submitted its School Level Expenditure Data 2008-2009 from state & local funds in eGrants	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> eGrant report	You will find this report on the main menu screen in eGrants. Its the 2nd link in middle of page reads: School Level Expenditure Data 2008-2009. (Top of the screen should say Program Year is currently 2010 - 2011). *Deadline for this report is February 26, 2010.	Saw quarterly reports

%>

Comments

All requirement have been met.

Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
Ad Prima Charter School	3/11/2011	Anthony Buch	Student
Ad Prima Charter School	3/11/2011	Brandon Jones	Student
Ad Prima Charter School	3/11/2011	Jada Davis	Student
Ad Prima Charter School	3/11/2011	Jeremy Savage	Student
Ad Prima Charter School	3/11/2011	Kathryn Makar	Principal
Ad Prima Charter School	3/11/2011	Maria Muhammad	Parent
Ad Prima Charter School	3/11/2011	Sharline Brown	Parent
Ad Prima Charter School	3/11/2011	Simone King	Student
Ad Prima Charter School	3/11/2011	Waadeah Floyd	Parent

Charter School Corrective Action Verification/Compliance and Improvement Plan - Bureau of Special Education

This form is designed to serve both as a planning tool and as verification of completion of corrective action.

Charter School: Ad Prima CS

Chief Executive Officer: Mrs. Meghan Allshouse

Special Education Director/Coordinator: Dave Wiley

BSE Special Education Adviser: Walter Howard

Date of Report: July 17, 2013

Date Final Report Sent to LEA: February 12, 2013

Reminder: The timelines for corrective action of all non-compliance items may not exceed ONE YEAR from the Date Final Report Sent to LEA

First Visit Date: March 02, 2013

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Topical Area 1: Policies, Practices, and Procedures			
	N					1. FSA-ASSISTIVE TECHNOLOGY AND SERVICES Standard: The Local Education Agency (LEA) observed the requirement that the provision of assistive technology is reflected in the student's IEP	The LEA will develop a written policy and procedure which meets the requirements of 34 CFR 300.5, 300.6, 300.105, and 300.24. The LEA will submit a copy of the same to the PDE adviser as verification of corrective action.	02/12/2014 LEA LEA's Consultant	
Y						1A. FSA-HEARING AIDS Standard: Each public agency shall ensure that the hearing aids worn in school by children with hearing impairments, including deafness, are functioning properly. Each public agency must ensure that the external components of surgically implanted medical devices are functioning properly			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
	N					2. FSA-POSITIVE BEHAVIOR SUPPORT Standard: LEA complies with the positive behavior support policy requirements.	The LEA will develop policies/procedures which comply with the requirements of 22 Pa. Code 711.46, related to positive behavior support. Policies/procedures will include the training of personnel for the use of specific procedures, methods and techniques, and for having a written policy and procedures on the use of behavior support techniques and obtaining parental consent prior to the use of restrictive or intrusive procedures or restraints. The LEA will provide the PDE Adviser with a copy of the same as verification of this corrective action.	02/12/2014 LEA LEA's Consultant	
	N					3. FSA-CHILD FIND Standard: LEA demonstrates compliance with annual public notice requirements.	The LEA will develop a comprehensive written policy (which meets the requirements of 34 CFR 300.111) on how it will locate, identify and evaluate children suspected of having disabilities. This policy will include screening activities and a checklist or other evaluation tool to be used by teachers for pre-screening. The PDE adviser will provide the LEA with a sample policy to use as a guide in developing the LEA's local policy. Teachers will be trained on the policy. A copy of the final policy will be submitted to PDE adviser as verification of corrective action.	02/12/2014 LEA LEA's Consultant	
	N					4. FSA-CONFIDENTIALITY Standard The LEA is in compliance with confidentiality requirements.	The LEA will develop a comprehensive written policy on how it will ensure confidentiality of student records in accordance with IDEA and FERPA, and it conforms with the requirements of 34 CFR 300.610. PDE adviser or PaTTAN may provide an example for the LEA to use as a guide in developing its own policy. Staff will be trained on the policy. A copy of the final policy along with documentation of staff training will be submitted to PDE adviser as verification of corrective action.	02/12/2014 LEA LEA's Consultant	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						5. FSA-DISPUTE RESOLUTION (DUE PROCESS HEARING DECISION IMPLEMENTATION) Standard: The LEA uses dispute resolution processes for program improvement.			
Y						8. FSA-PROCEDURAL REQUIREMENTS FOR SUSPENSION Standard: The LEA adheres to procedural requirements in suspending students with disabilities.			
	N					10. FSA-INDEPENDENT EDUCATIONAL EVALUATION Standard: The LEA documents a procedure for responding to requests made by parents for an independent educational evaluation at public expense.	The LEA will develop a written procedure for responding to parent request for Independent Evaluations which meets the requirements of 34 CFR 300.502. This policy must also include information about where an independent educational evaluation may be obtained. The LEA will provide the PDE Adviser with a copy of this above policy as verification of this corrective action.	02/12/2014 LEA LEA's Consultant	
Y						11A. FSA-LEAST RESTRICTIVE ENVIRONMENT Standard: The LEA's continuum of special education services supports the availability of LRE under 34 CFR Part 300.			
Y						12. FSA-EXTENDED SCHOOL YEAR SERVICES			
Y						13. FSA-RELATED SERVICE INCLUDING PSYCHOLOGICAL COUNSELING			
	N					15. FSA-PARENT TRAINING Standard: Parent opportunities for training and information sharing address the special knowledge, skills and abilities needed to serve the unique needs of children with disabilities.	The LEA will develop and deliver a series of parent trainings to address Special Education as required by 34 CFR 300.34. The trainings will address a variety of special education topics (see topic areas as outlined in the FSA under LEA Procedure, and ER's IEP's , Goals and progress reporting, etc.). The LEA will maintain an agendas and sign in sheets as verification of trainings offered. The PDE adviser will review the same as verification.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
						INTERVIEW RESULTS (Parent)			
						P 62. My school district/charter school makes available training related to the needs of students with disabilities that I could attend.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					1 0 0 4 2 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					2 0 0 4 1 0	P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum. Always Sometimes Rarely Never Don't Know Does not Apply			
Y						18. FSA-SURROGATE PARENTS (STUDENTS REQUIRING) Standard: The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.			
	N					19. FSA-PERSONNEL TRAINING Standard: In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.	The LEA will develop and deliver a series of personnel trainings to address Special Education as required by 34 CFR 300.34. The trainings will address a variety of special education topics (see topic areas as outlined in the FSA under LEA Procedure, and ER's IEP's, Goals and progress reporting, RTII, 20 Performance Indicators etc..) The LEA will maintain agendas and sign in sheets as verification of trainings offered. The PDE Adviser will review the same as verification.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
						INTERVIEW RESULTS (General & Special Education Teacher)			
10	0	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
9	1	0				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
8	2	0				GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?			
2	2	6				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
9	0	1				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
Y						20. FSA-INTENSIVE INTERAGENCY APPROACH Standard: The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.			
		X				21. FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION Standard: The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation			
						Topical Area 2: Delivery of Service			
Y						17. FSA-PUBLIC SCHOOL ENROLLMENT Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						17B. FSA-PUBLIC SCHOOL ENROLLMENT Standard: Timely provision of FAPE for students who transfer public agencies within state, and from another state.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						22. FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION Standard: LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			
Y						23. FSA-EDUCATIONAL BENEFIT REVIEW Standard: The IEP meets procedural compliance and is reasonably calculated to enable the child to advance appropriately toward attaining their annual goals.			
						CLASSROOM OBSERVATIONS			
8	0	2		0		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
8	0	2		0		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			
1	0	9		0		CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?			
10	0	0		0		CO 4. If the student is in a regular education setting, is he/she participating in the lesson taught by the general education teacher or a co-teacher?			
9	1	0		0		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?	The LEA will review with staff the requirements that students with disabilities are approximately (physically) integrated with non-disabled peer in any given classroom setting. The PDE Adviser will observe a random sample of students in class in order to verify the same.	02/12/2014 LEA	
4	0	6		0		CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?			
9	0	1		0		CO 7. Does this setting coincide with the student's IEP with regard to the extent to which the student is educated with non-disabled peers?			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
						P 55. My child does classroom work in a regular classroom with students without disabilities.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					6 1 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					6 0 0 0 0 1	P 56. My child participates or has the opportunity to participate in school activities other than classroom work, including extra-curricular activities, with students without disabilities. Always Sometimes Rarely Never Don't Know Does not Apply			
					7 0 0 0 0 0	P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled. Always Sometimes Rarely Never Don't Know Does not Apply			
					7 0 0 0 0 0	P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel. Always Sometimes Rarely Never Don't Know Does not Apply			
10	0	0				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
10	0	0				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
10	0	0				GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
10	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	4				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
10	0	0				GE 80. Is the student making progress within the general education curriculum?			
10	0	0				GE 80a. In your opinion, is this student benefiting from participation in your general education classroom?			
0	0	0				GE 80b. If yes, in what ways? Does better verbally than in writing & peer interactions have improved. The student is benefiting socially, academically & behaviorally. The student benefits socially & from the general lessons. Social interaction. Interaction with peers. Improved student's behavior, progress. Able to do what everyone does. Being with peers. Speaks to peers & adults now. With regular ed peers.			
0	0	10				GE 80c. If no, what does this student need that he/she is not receiving in your class?			
10	0	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
7	1	2				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	9				GE 85b. If no, what training or support would assist you? Differentiating instruction.			
10	0	0				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
10	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
9	0	1				SE 95a. In the most recent IEP meeting for this student, did you discuss whether he/she could be educated in a general education classroom for the entire school day?			
6	2	2				SE 95b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	4				SE 95c. If yes, what reasons were discussed for recommending removal? Small group instruction needed. Based on student needs. IEP team reviewed student's needs. Based on need. Student need. Counseling			
0	0	4				SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? IEP team decision. Review of student needs. Teacher reviewed student's needs. Based on need. Time was calculated by the percentage of time spent in regular ed class. Didn't want student to miss core subject.			
8	0	2				SE 95e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
9	0	1				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
9	0	1				SE 97. Have necessary supports been offered and/or provided to enable that participation?			
7	0	3				SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?			
9	0	1				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
7	0	3				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			
9	0	1				SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom?			
						Topical Area 3: Performance Indicators			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						5A. FSA-EFFECTIVE USE OF DISPUTE RESOLUTION Standard: The LEA uses dispute resolution processes for program improvement.			
		X				6. FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.			
		X				7. FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.			
Y						8A. FSA-SUSPENSION RATES Standard: The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			
Y						11. FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP) Standard: Students with disabilities are provided for in the least restrictive environment			
Y						16. FSA-PARTICIPATION IN PSSA AND PASA (SPP) Standard: The LEA's population of students who participate in state assessment is comparable with the state data.			
Y						16A. FSA-DISTRICT-WIDE ASSESSMENT			
						Topical Area 4: Evaluation and Reevaluation Process and Content			
						CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION			
						PERMISSION TO EVALUATE (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	1	2			13%	FR 153. PTE-Consent Form is present in the student file	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
6	1	3			14%	FR 154. Demographic data	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
6	1	3			14%	FR 155. Reason(s) for referral for evaluation	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
7	0	3				FR 156. Proposed types of tests and assessments			
6	0	4				FR 157. Contact person's name and contact information			
6	0	4				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	3	4			50%	FR 159. Parent has selected a consent option	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
						PERMISSION TO REEVALUATE (File Reviews)			
2	0	8				FR 194. PTRE-Consent Form is present in the student file			
2	0	8				FR 195. Demographic data			
2	0	8				FR 196. Reason for reevaluation			
2	0	8				FR 197. Types of assessment tools, tests and procedures to be used			
2	0	8				FR 198. Contact person's name and contact information			
2	0	8				FR 199. Parent has selected a consent option			
2	0	8				FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
						AGREEMENT TO WAIVE REEVALUATION (File Reviews)			
0	0	10				FR 201. Agreement to Waive Reevaluation is present in the student file			
0	0	10				FR 202. Waiver was completed within required timelines (3 years (2 years for any MR student or any student placed in an Approved Private School) from date of ER, prior RR, or Agreement to Waive RR)			
0	0	10				FR 203. Reason reevaluation is not necessary at this time is included			
0	0	10				FR 204. Contact person's name and contact information			
0	0	10				FR 205. Parent has selected a consent option			
0	0	10				FR 206. Parent signature			
						EVALUATION REPORT (INITIAL) (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	1	2			13%	FR 160. ER is present in the student file	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
6	1	3			14%	FR 161. Evaluation was completed within timelines	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
2	5	3			71%	FR 162. A copy of the ER was disseminated to parents at least 10 school days prior to meeting of the IEP team (unless this requirement is waived by parent in writing)	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
6	1	3			14%	FR 163. Demographic data	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	4	3			57%	FR 164. Date report was provided to parent	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
7	0	3				FR 165. Reason(s) for referral	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.		
6	1	3			14%	FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
7	0	3				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
7	0	3				FR 168. Teacher observations and observations by related service providers, when appropriate			
7	0	3				FR 169. Recommendations by teachers			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	1	3			14%	FR 170. The student's physical condition (including health, vision, hearing); social or cultural background; and adaptive behavior relevant to the student's suspected disability and potential need for special education	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
6	1	3			14%	FR 171. Assessments, including when appropriate, current classroom based assessments, aptitude and achievement tests; local and/or state assessments; behavioral assessments; vocational technical education assessment results; interests, preferences, aptitudes (for secondary transition); etc.	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
4	0	6				FR 172. If an assessment is not conducted under standard conditions, description of the extent to which it varied from standard conditions (including if the assessment was given in the student's native language or other mode of communication)			
4	1	5			20%	FR 173. Lack of appropriate instruction in reading	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	1	5			20%	FR 174. Lack of appropriate instruction in math	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
4	1	5			20%	FR 175. Limited English proficiency	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
6	1	3			14%	FR 176. Present levels of academic achievement	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
6	1	3			14%	FR 177. Present levels of functional performance	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	1	3			14%	FR 178. Behavioral information	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
7	0	3				FR 179. Conclusions			
5	2	3			29%	FR 180. Disability Category	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
5	2	3			29%	FR 181. Recommendations for consideration by the IEP team	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
4	3	3			43%	FR 182. Evaluation Team Participants documented	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	1	6			25%	FR 183. For students evaluated for SLD documentation of Agree/Disagree	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
3	1	6			25%	FR 184. Documentation that the student does not achieve adequately for age, etc.	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
3	1	6			25%	FR 185. Indication of process(es) used to determine eligibility	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
3	1	6			25%	FR 186. Instructional strategies used and student-centered data collected	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	1	6			25%	FR 187. Educationally relevant medical findings, if any	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
3	1	6			25%	FR 188. Effects of the student's environment, culture, or economic background	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
3	1	6			25%	FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
1	3	6			75%	FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	1	6			25%	FR 191. Observation in the student's learning environment	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
1	1	8			50%	FR 192. Other data if needed	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
3	1	6			25%	FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
						REEVALUATION REPORT (File Reviews)			
2	0	8				FR 207. RR is present in the student file			
2	0	8				FR 208. Reevaluation was completed within timelines (either 60 calendar days from the date of LEA receipt of signed PTRE-Consent Form, excluding summer break, or within 3 years (2 years for any MR student or any student placed in an Approved Private School) of date of ER, prior RR, or Agreement to Waive RR)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	2	8			100%	FR 209. A copy of the RR was disseminated to parents at least 10 school days prior to the meeting of the IEP team (unless this requirement was waived by a parent in writing)	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
2	0	8				FR 210. Demographic data			
1	1	8			50%	FR 211. Date IEP team reviewed existing evaluation data	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
2	0	8				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
2	0	8				FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
2	0	8				FR 214. Aptitude and achievement tests			
2	0	8				FR 215. Current classroom based assessments and local and/or state assessments			
2	0	8				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
2	0	8				FR 217. Teacher recommendations			
2	0	8				FR 218. Lack of appropriate instruction in reading			
2	0	8				FR 219. Lack of appropriate instruction in math			
2	0	8				FR 220. Limited English proficiency			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	0	8				FR 221. Conclusion regarding need for additional data is indicated			
1	0	9				FR 222. Reasons additional data are not needed are included			
1	0	9				FR 223. Determination whether the child has a disability and requires special education			
1	0	9				FR 224. Disability category(ies)			
1	0	9				FR 225. Summary of findings includes student's educational strengths and needs			
1	0	9				FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
1	0	9				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
1	0	9				FR 228. Interpretation of additional data			
1	0	9				FR 229. Documentation that the student does not achieve adequately for age, etc.			
1	0	9				FR 230. Indication of process(es) used to determine eligibility			
1	0	9				FR 231. Instructional strategies used and student-centered data collected			
0	0	10				FR 232. Educationally relevant medical findings, if any			
0	0	10				FR 233. Effects of the student's environment, culture, or economic background			
1	0	9				FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
0	0	10				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
1	0	9				FR 236. Observation in the student's learning environment			
1	0	9				FR 237. Other data if needed			
1	0	9				FR 238. Statement for all 6 items			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	1	8			50%	FR 239. Documentation of Evaluation Team Participants	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
0	1	9			100%	FR 240. Documentation that team members Agree/Disagree	The LEA (has started and) will continue to conduct, re-order evaluations/reevaluations when necessary in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's ER Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
7	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
7	0	0	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
7	0	0	0			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
1	0	6	0			P 27. If your child was not reevaluated when required (every 2 years for children with mental retardation, or any child placed in an Approved Private School, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation?			
1	3	2	1			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
1	0	5	1			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
0	1	5	1			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	7				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						Topical Area 5: IEP Process and Content			
						INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)			
10	0	0				FR 241. Invitation is present in the student file			
9	1	0			10%	FR 242. Invitation to Participate in the IEP Meeting was issued prior to the meeting (or documentation that parent signed waiver to move directly to IEP meeting)	The LEA (has started and) will continue to reconvene the IEP team to review and update this information in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's IEP Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
10	0	0				FR 243. Demographic data			
10	0	0				FR 244. Purpose(s) of the meeting			
0	0	10				FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)			
0	0	10				FR 246. Transition planning and services - if appropriate, evidence that a representative of any participating agency was invited to the IEP team meeting with the prior consent of the parent or student			
0	0	10				FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)			
10	0	0				FR 248. Invited IEP team members			
10	0	0				FR 249. Date/time/location of meeting			
10	0	0				FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
						PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)			
0	0	10				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 252. Demographic data			
0	0	10				FR 253. Form designates IEP team member(s) for whom attendance is not necessary			
0	0	10				FR 254. Form designates which members will submit written input prior to the meeting			
0	0	10				FR 255. Parent written consent is documented			
						FR 256. The team members excused:			
					0	a. General Education Teacher			
					0	b. Special Education Teacher			
					0	c. Local Education Agency Representative			
						IEP CONTENT (File Reviews)			
10	0	0				FR 257. IEP is present in the student file			
7	3	0			30%	FR 258. IEP was completed within timelines	The LEA (has started and) will continue to reconvene the IEP team to review and update this information in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's IEP Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
10	0	0				FR 259. Demographic data			
10	0	0				FR 260. IEP implementation date			
9	0	1				FR 261. Anticipated duration of services and programs			
3	0	7				FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			
						DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	2	0			20%	FR 263. Parents	The LEA (has started and) will continue to reconvene the IEP team to review and update this information in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's IEP Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
1	2	7			67%	FR 264. Student	The LEA (has started and) will continue to reconvene the IEP team to review and update this information in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's IEP Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
8	2	0			20%	FR 265. General Education Teacher	The LEA (has started and) will continue to reconvene the IEP team to review and update this information in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's IEP Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
8	2	0			20%	FR 266. Special Education Teacher	The LEA (has started and) will continue to reconvene the IEP team to review and update this information in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's IEP Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	2	0			20%	FR 267. Local Education Agency Representative	The LEA (has started and) will continue to reconvene the IEP team to review and update this information in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's IEP Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
0	2	8			100%	FR 268. Career/Technical Education (CTE) Representative			
0	2	8			100%	FR 269. CTE Representative was in attendance if student was attending CTE			
0	0	10				FR 270. Community Agency Representative			
0	0	10				FR 271. Teacher of the Gifted			
0	1	9			100%	FR 272. Written input provided by IEP team member(s) excused from participating in the IEP meeting if the invitation stated they were to provide written input	The LEA (has started and) will continue to reconvene the IEP team to review and update this information in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's IEP Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
9	1	0			10%	FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year	The LEA (has started and) will continue to reconvene the IEP team to review and update this information in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's IEP Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
						SPECIAL CONSIDERATIONS (File Reviews)			
0	0	10				FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 275. If the student is deaf or hard of hearing, a communication plan			
1	0	9				FR 276. If the student has communication needs, needs must be addressed in the IEP			
0	0	10				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			
0	0	10				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
0	0	10				FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques			
0	0	10				FR 280. If the student has other special considerations, these are addressed in the IEP			
						PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)			
10	0	0				FR 281. Student's present levels of academic achievement			
10	0	0				FR 282. Student's present levels of functional performance			
6	0	4				FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)			
9	1	0			10%	FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)	The LEA (has started and) will continue to reconvene the IEP team to review and update this information in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's IEP Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
10	0	0				FR 285. How the student's disability affects involvement and progress in the general education curriculum			
10	0	0				FR 286. Strengths			
10	0	0				FR 287. Academic, developmental, and functional needs related to student's disability			
						TRANSITION SERVICES (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 288. If the student's IEP required participation in CTE program, was the CIP code completed			
0	0	10				FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment			
0	0	10				FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living			
0	0	10				FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually			
0	0	10				FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service			
0	0	10				FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)			
0	0	10				FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)			
0	0	10				FR 292c. Annual goals are related to the student's transition services			
						PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)			
6	0	4				FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA or PASA)			
6	0	4				FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			
0	0	10				FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA			
0	0	10				FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
0	0	10				FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)			
7	0	3				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			
7	0	3				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 300. If the IEP indicates the student will participate in an alternate local assessment, explanation of why the student cannot participate in the regular assessment			
1	0	9				FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate			
						ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)			
9	0	1				FR 302. Measurable Annual Goals			
8	0	2				FR 303. Description of how student progress toward meeting goals will be measured			
8	0	2				FR 304. Description of when periodic reports on progress will be provided to parents			
7	1	2			13%	FR 305. Documentation of progress reporting on Annual Goals	The LEA (has started and) will continue to reconvene the IEP team to review and update this information in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's IEP Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
6	0	4				FR 306. Short Term Objectives			
						SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)			
10	0	0				FR 307. Program Modifications and Specially-Designed Instruction			
7	2	1			22%	FR 308. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations, did the IEP team address those recommendations in development of this IEP	The LEA (has started and) will continue to reconvene the IEP team to review and update this information in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's IEP Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 309. If Program Modifications and Specially Designed Instruction are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
0	0	10				FR 310. If a student attends a Career or Vocational Technical School, evidence that the specially designed instruction addresses the student's needs in Career and Vocational Technical School			
3	0	7				FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
4	0	6				FR 312. If the student's most recent Evaluation Report contained recommendations for the provision of related services, including psychological counseling, did the IEP team address those recommendations in development of this IEP			
5	0	5				FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services			
4	1	5			20%	FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP	The LEA (has started and) will continue to reconvene the IEP team to review and update this information in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's IEP Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
0	0	10				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			
7	1	2			13%	FR 316. A conclusion regarding student eligibility for ESY	The LEA (has started and) will continue to reconvene the IEP team to review and update this information in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's IEP Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	1	4			17%	FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination	The LEA (has started and) will continue to reconvene the IEP team to review and update this information in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's IEP Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
3	0	7				FR 318. Where ESY services were deemed appropriate, annual goals and when appropriate, short term objectives that are to be addressed in the child's ESY program			
3	0	7				FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services			
						EDUCATIONAL PLACEMENT (File Reviews)			
10	0	0				FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class			
10	0	0				FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum			
10	0	0				FR 322. Type of support, by amount (itinerant, supplemental, full-time)			
10	0	0				FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.			
10	0	0				FR 324. Location of student's program (name of LEA where the IEP will be implemented)			
10	0	0				FR 325. Location of student's program (name of School Building where the IEP will be implemented)			
9	0	1				FR 326. If child will not be attending his/her neighborhood school, reason why not			
						PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 327. Completed Section A or Section B	The LEA (has started and) will continue to reconvene the IEP team to review and update this information in order to address this item to the standard of the regulation. The LEA will also use the PaTTAN annotated formats as well as its consultant's IEP Template as a guide for answering this question. The PDE Adviser will select a random sample of student records in order to verify corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
						IEP DEVELOPMENT			
						INTERVIEW RESULTS (Parent & General Education Teacher)			
7	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
7	0	0	0			P 29. Did you participate in developing the current IEP for your child?			
7	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			
1	0	6	0			P 31. If you were unable to participate in person, did the school offer other arrangements for you to participate by phone or through other methods?			
7	0	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
4	2	1	0			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	5	0			P 32b. If no, what training or support would assist you? Booklit, class. Understanding my child's disability. How to ease transition from one grade to the next.			
7	0	0	0			P 33. Were the services you requested for your child considered by the IEP team in the development of your child's current IEP?			
6	1	0	0			P 35. Was the current IEP developed at the IEP meeting?			
5	0	2	0			P 36. If there was a draft IEP developed prior to the IEP meeting were you provided a copy of the draft either before or at the meeting?			
6	1	0	0			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	0	3	0			P 38. If required IEP team members (special education teacher, general education teacher, or LEA) did not attend the meeting, did you agree in writing to them not being there?			
0	0	7	0			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		7	0			P 65. If you did not participate in your child's IEP meeting, what kept you from participating?			
5	2	3				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
2	1	7				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
2	0	8				GE 76. Were those recommendations considered by the IEP team?			
10	0	0				GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?			
10	0	0				GE 87. Do you provide progress monitoring data as part of the IEP development process?			
						IEP CONTENT			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
6	0	1	0			P 40. Did the IEP team consider the recommendations that were made in your child's most recent evaluation, including all recommendations that were made by the evaluation team for special education, related services, and supports for school personnel?			
6	1	0	0			P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons.			
10	0	0				GE 81. Are this student's goals based on the PA Academic Standards or, if appropriate, alternate standards?			
9	0	1				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
8	1	1				GE 83. Is the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 98. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 103. Are the student's annual goals based on the PA Academic Standards or, if appropriate, alternate standards?			
5	0	5				SE 104. If appropriate, are the student's annual goals based on functional performance?			
8	1	1				SE 106. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
4	1	5				SE 107. If the student's most recent Evaluation Report contained recommendations for provision of related services, including psychological counseling, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
6	1	3				SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the student, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
8	0	2				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA, PASA, and other district-wide/charter school-wide assessments?			
9	0	1				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
10	0	0				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	0				SE 117b. If yes, in what ways?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>Interventions enable student to function in class. The student is now a class leader. Interventions enable student to function in the general ed class. Socially Student is able to self-monitor, integrate vocabulary into regular ed class material. Confidence to answer questions in class. Peer relationships, modeling. Benefits by being with peers. Improved social interaction with others. Academic competitive, social skills, now relates to peers. Being with peers.</p>			
0	0	10				SE 117c. If no, what does this student need that he/she is not receiving?			
10	0	0				SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
						IEP IMPLEMENTATION			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
7	0	0	0			P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP?			
7	0	0	0			P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
					4 1 0 2 0 0	<p>P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals.</p> <p>Always Sometimes Rarely Never Don't Know Does not Apply</p>			
					4 0 0 2 0 1	<p>P 58. My child's progress is reported to me by the school in a manner that I understand.</p> <p>Always Sometimes Rarely Never Don't Know Does not Apply</p>			
7	0	0	0			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	4				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
6	0	4				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
4	0	6				GE 79a. In the most recent IEP meeting for this student, did you discuss whether the student could be educated in a general education classroom for the entire school day?			
3	0	7				GE 79b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	7				GE 79c. If yes, what reasons were discussed for recommending removal? Needs extra support. The student's needs. Counseling & writing.			
0	0	7				GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? IEP team decided. In IEP conference. Push in for OT.			
5	0	5				GE 79e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
6	0	4				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
10	0	0				GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?			
10	0	0				SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP?			
10	0	0				SE 110. Was this student's current IEP implemented no later than 10 school days after its completion or no later than the IEP implementation date?			
7	0	3				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
4	0	6				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
8	0	2				SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?			
10	0	0				SE 120. Is this student receiving the supports and services agreed upon in his/her current IEP, including related services?			
						PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent & Special Education Teacher)			
1	1	5	0			P 42. If your child's current IEP includes psychological counseling as a related service, and he/she receives these services, including transportation, are they provided at no cost to you?			
2	2	3	0			P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting?			
2	4	1	0			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
3	2	2	0			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
2	2	3	0			P 46. If you did not agree with the decision on ESY eligibility, were you given a written notice (NOREP/PWN) explaining that you could ask for a due process hearing?			
1	2	4	0			P 47. If your child was determined to be eligible for ESY services, did the IEP team decide upon the goals and services needed for the ESY program?			
9	0	1				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	7				SE 122. If this student was determined to be ESY eligible, did the IEP team determine what goals and services were needed and include them in the IEP?			
0	0	10				SE 122a. At the most recent IEP meeting, did the IEP team discuss the development of a plan to transition this student back into the school district (or charter school if student is enrolled in a charter school) with supplementary aids and services?			
0	0	10				SE 122b. Are staff from the home district (or charter school if student is enrolled in a charter school) involved with the planning and implementation of this student program?			
0	0	10				SE 122c. Does this student go on field trips, attend school functions or participate in extracurricular activities with his/her same age/grade peers who are non-disabled?			
0	0	10				SE 122d. Does this student need supplementary aids and services to participate in non-academic and/or extra-curricular activities?			
0	0	10				SE 122e. If yes, are needed supplementary aids and services being provided to this student?			
0	0	10				SE 122f. Are there routine opportunities for this student to interact with non-disabled peers that are planned and/or facilitated by school personnel?			
						SECONDARY TRANSITION (Parent & Special Education Teacher)			
0	0	7	0			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
7	0	0	0			P 50a. In the most recent IEP meeting for your child, did you discuss whether your child could be educated in a general education classroom for the entire school day?			
6	1	0	0			P 50b. In the most recent IEP meeting, did the IEP team recommend removal of your child from the general education classroom for any part of the school day?			
0	0	1	0			P 50c. If yes, what reasons were discussed for recommending removal? At the IEP meeting. The student had lack of focus. The student needed help with math & reading. The student's needs. Help in math & reading. Get through the day. Stay focused.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	1	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided? By my child's needs. Don't know. Based on the student's needs. Special ed teacher. One hour. The special ed teacher decided.			
6	1	0	0			P 50e. In the most recent IEP meeting, did the IEP team discuss whether your child could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
6	1	0	0			P 50f. In your opinion, is your child benefiting from participation in the general education classroom?			
0	0	1	0			P 50g. If yes, in what ways? Other kids help the student & it has boosted confidence. Socially The student's grades have improved a lot. The student is not separated. Peer relationship. The student is comfortable in class. Socially, peer interaction.			
0	0	6	0			P 50h. If no, what does your child need that he/she is not receiving in the class? One on one support, speech & language therapy.			
					0 0 0 0 0 7	P 59. I am satisfied with the transition services developed for my child. Always Sometimes Rarely Never Don't Know Does not Apply			
					4 1 0 0 0 2	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment. Always Sometimes Rarely Never Don't Know Does not Apply			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	0	8				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
3	0	7				SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting?			
						Topical Area 6: NOREP/PWN			
						(File Reviews)			
8	2	0			20%	FR 328. NOREP/PWN is present in the student file	The LEA will immediately check the records of any student transferred to ensure that they have current PTE, PTRE, IEP, Letter of Invitation, and NOREP/PWN. If the above documents cannot be located within 30 days after admission the LEA will initiate any new process necessary to ensure that FAPE is not delayed. This may include initiating a new evaluation. The PDE adviser will review a random sample of new student admission/transfer records as verification of corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
8	0	2				FR 329. Demographic data			
8	0	2				FR 330. Type of action taken			
8	0	2				FR 331. A description of the action proposed or refused by the LEA			
8	0	2				FR 332. An explanation of why the LEA proposed or refused to take the action			
7	1	2			13%	FR 333. A description of the other options the IEP team considered and the reason why those options were rejected	The LEA will immediately check the records of any student transferred to ensure that they have current PTE, PTRE, IEP, Letter of Invitation, and NOREP/PWN. If the above documents cannot be located within 30 days after admission the LEA will initiate any new process necessary to ensure that FAPE is not delayed. This may include initiating a new evaluation. The PDE adviser will review a random sample of new student admission/transfer records as verification of corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	2				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
6	0	4				FR 335. Description of other factor(s) relevant to LEA's proposal or refusal			
7	1	2			13%	FR 336. Educational placement recommended (including amount and type)	The LEA will immediately check the records of any student transferred to ensure that they have current PTE, PTRE, IEP, Letter of Invitation, and NOREP/PWN. If the above documents cannot be located within 30 days after admission the LEA will initiate any new process necessary to ensure that FAPE is not delayed. This may include initiating a new evaluation. The PDE adviser will review a random sample of new student admission/transfer records as verification of corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
7	1	2			13%	FR 337. Signature of school district superintendent or charter school CEO or designee	The LEA will immediately check the records of any student transferred to ensure that they have current PTE, PTRE, IEP, Letter of Invitation, and NOREP/PWN. If the above documents cannot be located within 30 days after admission the LEA will initiate any new process necessary to ensure that FAPE is not delayed. This may include initiating a new evaluation. The PDE adviser will review a random sample of new student admission/transfer records as verification of corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
7	1	2			13%	FR 338. Parent signature or documentation of reasonable efforts to obtain consent (e.g. mailed to parents, certified mail, visit to the parent's home, etc.)	The LEA will immediately check the records of any student transferred to ensure that they have current PTE, PTRE, IEP, Letter of Invitation, and NOREP/PWN. If the above documents cannot be located within 30 days after admission the LEA will initiate any new process necessary to ensure that FAPE is not delayed. This may include initiating a new evaluation. The PDE adviser will review a random sample of new student admission/transfer records as verification of corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	1	2			13%	FR 339. Parent has selected a consent option	The LEA will immediately check the records of any student transferred to ensure that they have current PTE, PTRE, IEP, Letter of Invitation, and NOREP/PWN. If the above documents cannot be located within 30 days after admission the LEA will initiate any new process necessary to ensure that FAPE is not delayed. This may include initiating a new evaluation. The PDE adviser will review a random sample of new student admission/transfer records as verification of corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
7	1	2			13%	FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP	The LEA will immediately check the records of any student transferred to ensure that they have current PTE, PTRE, IEP, Letter of Invitation, and NOREP/PWN. If the above documents cannot be located within 30 days after admission the LEA will initiate any new process necessary to ensure that FAPE is not delayed. This may include initiating a new evaluation. The PDE adviser will review a random sample of new student admission/transfer records as verification of corrective action.	02/12/2014 LEA PaTTAN Phila SD - CS Office LEA's Consultant	
						INTERVIEW RESULTS (Parent)			
3	0	4	0			P 34. If services that you requested for your child were rejected by the school, did you receive a written notice (NOREP/PWN) explaining why the request was rejected?			
					5 0 1 1 0 0	P 61. If I don't understand my child's educational rights, and I inquire about them, someone from the school takes the time to explain them to me. Always Sometimes Rarely Never Don't Know Does not Apply			
						Topical Area 7: Additional Interview Responses			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
						P 54. I am a partner with school personnel when we plan my child's education program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					7 0 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
		0	1		3 1 2 2 2 3 1 1 2 5	P 66. Tell me anything you really like about your child's special education program. a. modifications d. staff's knowledge, training e. instructional materials g. staff open to suggestions, good communication h. follow the IEP i. support services j. student ratios k. staff's understanding and attitude l. more inclusion n. other The student feels like a regular ed child, not as separate & is full of self-confidence. One on one attention shows the student how to do it in understanding ways. The student enjoys school. Parent participation. Extended test time.			
		4	0		2 1 2	P 67. Tell me anything you would like to change about the program. b. progress reports m. services provided outside neighborhood school n. other More services provided during the summer. Progress reports prior to report cards.			
		1	0		3 1 2	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. a. Very strongly agree b. Strongly agree c. Agree			
						P 69. Additional comments about your child's program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>The special ed team is competent & timely in their responses about concerns, even if it is after school hours. It's a good program & my child is really really benefiting from it.</p> <p>My child has improved a lot at Ad Prima & is getting a lot of help. I like that they pull my child out for one on one intervention.</p> <p>Did not know student could have requested IEP from school. School ER clinician referred student to get an evaluation. Progress reports were not included in report card received last week.</p> <p>Need more P.D. in all areas.</p>			
10	0	0				SE 101. Do you hold the required certification to implement this student's program?			
7	0	3				SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10				SE 101b. If no, what training or support would assist you?			
						Topical Area 8: Student Interview Results			
			0			S 126. What kind of support are you currently receiving?			
0	0	0	0			S 127. Is this support enough to help you be successful in your school program?			
					0 0 0 0 0	S 128. How satisfied are you with your high school educational program? Very Somewhat A Little Not at All Don't Know			
						S 129. What do you like best about the program?			
						S 130. What do you like least about the program?			
					0 0 0 0 0	S 131. How satisfied are you with your special education supports/services? Very Somewhat A Little Not at All Don't Know			
						S 132. What do you like best about the special education supports/services?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						S 133. What do you like least about the special education supports/services?			
					0 0 0 0 0	S 134. How much time do you spend with students who do not have disabilities? Too Much Enough A Little Not Enough Don't Know			
0	0	0	0			S 135. Do you participate in any extra-curricular activities?			
						S 136. If yes, which ones			
						S 137. If no, why not			
0	0		0			S 138. Were you invited to participate in the last IEP meeting? Other			
0	0		0			S 139. Did you participate in the last IEP meeting? Other			
0	0		0			S 140. Do you have a post secondary transition program? Other			
0	0		0			S 141. Do you have an employment transition program? Other			
0	0		0			S 142. Do you have a community living transition program? Other			
0	0		0			S 143. Did you assist in the development of the transition program? Other			
0	0		0			S 144. Is that transition plan being followed? Other			
0	0		0			S 145. Did you discuss what you would do after graduation or finishing high school? Other			
			0			S 146. Which of the following agencies participate in your IEP development?			
0	0		0			S 147. If any agency participated in your IEP did they assist you or provide services?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Other			
						S 148. Comments			
0	0	0	0			S 149. Do you participate in any activities in the community?			
						S 150. If yes, which ones?			
						S 151. If no, why not?			
						S 152. Are there any other agencies that could help you within the community?			
						Topical Area 9: Other Non-compliance Issues			
						Topical Area 10: Other Improvement Plan Issues			
						FSA 15A Parent Survey Results	The LEA must develop an improvement plan to administer and score a parent survey. PDE survey recommended.	06/30/2013 LEA LEA's Consultant	06/30/2013
						FSA 19A Teacher Survey Results	The LEA must develop an improvement plan to administer and score a teacher survey. PDE survey recommended.	06/30/2013 LEA LEA's Consultant	06/30/2013
						Special Education Support for growing population of student's with disabilities.	As the schools population of student's with disabilities increase, the LEA must increase the support provided to the special education department. The LEA must ensure that (1) additional FTE staff (are hired) or (2) contracted services via consultant, agency etc, are also increased in order that FAPE can be assured to guarantee that direct student services are provided and that the administrative duties (coordination) can also be performed. The LEA will provide the PDE adviser with a special ed student to teacher ratio (other reports (caseload) on the following reporting dates (6/10/2013, 10/30, 2013, 2/30/2014, 6/30/2014, and 12/31/2014)as verification of this corrective action.	12/31/2014 LEA LEA's Consultant (PDE Adviser will direct additional reporting or follow up based upon a review of the reports received.)	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						FSA 15A Parent Survey - PLAN	<p>Regularly attend Parent-Teacher Partnership Meetings to provide parents with opportunities to ask questions related to special education</p> <p>Create a Needs survey for parents to find what other topics other than the ones mentioned in the PDE Monitoring Survey that they would want provided through training</p> <p>Have parents take the survey and examine results to identify parent needs</p> <p>Provide training on results from the survey</p> <p>Provide parents opportunities for training and information sharing to address the special knowledge, skills and abilities needed to serve the unique needs of children with disabilities</p> <p>Provide a measure of how the plan is working</p> <p>Mid-year 2013-14</p> <p>End-of-year 2013-14</p> <p>Provide online opportunities- Links via school website</p> <p>Provide training based on information detailed in the Special Education Procedures Manual</p> <p>Maintain copies of agendas and sign in sheets for PDE Adviser as verification of corrective action.</p>	<p>12/31/2014</p> <p>LEA LEA Consultant PATTAN Phila IU</p>	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						FSA 19A Teacher Survey - PLAN	<p>Create a needs survey for teachers to find what other topics they would like provided through professional development</p> <p>Have teachers take the survey and identify professional development needs and activities (Aug. 2013)</p> <p>Provide professional development on:</p> <p>Topics identified from the Needs Survey</p> <p>Topics identified from PDE Monitoring Teacher Survey</p> <p>How to support students with IEPs</p> <p>Positive behavior supports- school wide classroom Assistive technology knowledge and training</p> <p>Provide group and individual professional development based on Teacher Evaluations, Professional Improvement Plans and results from the survey</p> <p>Provide online opportunities- Links via school website</p> <p>Provide training based on information detailed in the Special Education Procedures Manual</p> <p>Provide a measure of how the plan is working</p> <p>Mid-year 2013-14 End-of-year 2013-14</p> <p>Maintain copies of agendas and sign in sheets for PDE Adviser as verification of corrective action.</p>	<p>12/31/2014</p> <p>LEA LEA Consultant PATTAN Phila IU</p>	

AD PRIMA CHARTER SCHOOL
ANNUAL FINANCIAL REPORT
Year Ended June 30, 2013



Certified Public Accountants and Business Consultants

INTRODUCTORY SECTION

TABLE OF CONTENTS

	<u>Page No.</u>
INTRODUCTORY SECTION	
Table of Contents	1
FINANCIAL SECTION	
Independent Auditors' Report	3
Management's Discussion and Analysis (Unaudited).....	5
Basic Financial Statements	
<i>Government-Wide Financial Statements</i>	
Statement of Net Position	13
Statement of Activities	14
<i>Fund Financial Statements</i>	
<i>Governmental Fund</i>	
Balance Sheet	15
Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities	16
Statement of Revenues, Expenditures and Changes in Fund Balance	17
Reconciliation of the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities	18
<i>Proprietary Fund</i>	
Statement of Net Position	19
Statement of Revenues, Expenses and Changes in Net Position	20
Statement of Cash Flows	21

TABLE OF CONTENTS

	<u>Page No.</u>
Notes to the Basic Financial Statements	22
Required Supplementary Information	
Budgetary Comparison Schedule	33
Notes to the Required Supplementary Information	34
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	35
SCHEDULE OF FINDINGS AND RESPONSES	37

FINANCIAL SECTION

Independent Auditors' Report

To the Board of Trustees
Ad Prima Charter School
Bala Cynwyd, Pennsylvania

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of Ad Prima Charter School as of and for the year ended June 30, 2013, and for the year then ended, and the related notes to the financial statements, which collectively comprise Ad Prima Charter School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Board of Trustees
Ad Prima Charter School
Bala Cynwyd, Pennsylvania

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of Ad Prima Charter School as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

Emphasis of Matter

As discussed in Note I to the financial statements, for the year ended June 30, 2013, Ad Prima Charter School adopted new accounting guidance, implementing Governmental Accounting Standards Board Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and Governmental Accounting Standards Board Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 12, budgetary comparison information on pages 33 and 34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2014, on our consideration of Ad Prima Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ad Prima Charter School's internal control over financial reporting and compliance.



Oaks, Pennsylvania
March 24, 2014

AD PRIMA CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
Year Ended June 30, 2013

The discussion and analysis of Ad Prima Charter School's (the "School") financial performance provides an overview of the School's financial activities for the fiscal year ended June 30, 2013. The intent of this discussion and analysis is to look at the School's financial performance as a whole. Readers should also review the notes to the financial statements and financial statements.

Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement Number 34, *Basic Financial Statements--and Management's Discussion and Analysis--for State and Local Governments*.

FINANCIAL HIGHLIGHTS

This is the ninth year of operation for the School.

OVERVIEW OF FINANCIAL STATEMENTS

The accompanying financial statements have been prepared in accordance with GASB Statement Number 34, presenting both government-wide and fund level financial statements using both the accrual and modified accrual basis of accounting, respectively.

Government-Wide Financial Statements

The first two statements are government-wide financial statements--the Statement of Net Position and the Statement of Activities. These provide both long-term and short-term information about the School's overall financial status.

The government-wide statements report information about the School as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the government's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two government-wide statements report the School's net position and how they have changed. Net position, the difference between the School's assets, deferred outflows of resources, liabilities, and deferred inflows of resources is one way to measure the School's financial health or position.

Over time, increases or decreases in the School's net position are an indication of whether its financial health is improving or deteriorating, respectively.

To assess the overall health of the School, you need to consider additional non-financial factors, such as changes in the School's student population.

The government-wide financial statements of the School have one category:

Governmental Activities - All of the School's basic services are included here, such as instruction, administration and student support services. Receipts from school districts, state and federal subsidies and grants finance most of these activities.

AD PRIMA CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
Year Ended June 30, 2013

Fund Level Financial Statements

The remaining statements are fund financial statements that focus on individual parts of the School's operations in more detail than the government-wide statements. The Governmental Fund statements tell how the School's general services were financed in the short-term as well as what remains for future spending. All of the funds of Ad Prima Charter School can be divided into two categories: Governmental Funds and Proprietary Funds.

Governmental Fund - Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, Governmental Funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of Governmental Funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for Governmental Funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the Governmental Funds balance sheet and the Governmental Funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between Governmental Funds and governmental activities.

Proprietary Funds - Ad Prima Charter School maintains one Proprietary Fund. The Enterprise Fund is used to report the same functions presented as business-type activities in the government-wide financial statements. The District uses the Enterprise Fund for student food services.

The information reported on the fund statements for the Proprietary Funds provides the same type of information as the government-wide financial statements, only in more detail.

Notes to the Basic Financial Statements

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

AD PRIMA CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
Year Ended June 30, 2013

FINANCIAL ANALYSIS OF THE SCHOOL - GOVERNMENT-WIDE STATEMENTS

The School's total net position was \$1,901,176 at June 30, 2013. This is a decrease of \$55,230 from 2012. The following table presents condensed financial information for the net position of Ad Prima Charter School as of June 30, 2013 and 2012.

Statements of Net Position
June 30, 2013 and 2012

	Governmental Activities		Business-Type Activities		Totals	
	2013	2012	2013	2012	2013	2012
ASSETS						
Current assets	\$ 1,369,446	\$ 1,365,307	\$ -	\$ -	\$ 1,369,446	\$ 1,365,307
Capital assets	<u>1,403,536</u>	<u>1,447,047</u>	<u>-</u>	<u>-</u>	<u>1,403,536</u>	<u>1,447,047</u>
TOTAL ASSETS	<u>\$ 2,772,982</u>	<u>\$ 2,812,354</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,772,982</u>	<u>\$ 2,812,354</u>
LIABILITIES AND NET POSITION						
LIABILITIES						
Current and other liabilities	\$ 612,442	\$ 568,199	\$ 733	\$ -	\$ 613,175	\$ 568,199
Long-term liabilities	<u>258,631</u>	<u>287,749</u>	<u>-</u>	<u>-</u>	<u>258,631</u>	<u>287,749</u>
TOTAL LIABILITIES	<u>871,073</u>	<u>855,948</u>	<u>733</u>	<u>-</u>	<u>871,806</u>	<u>855,948</u>
NET POSITION						
Net investment in capital assets	1,145,070	1,160,947	-	-	1,145,070	1,160,947
Unrestricted	<u>756,839</u>	<u>795,459</u>	<u>(733)</u>	<u>-</u>	<u>756,106</u>	<u>795,459</u>
TOTAL NET POSITION	<u>1,901,909</u>	<u>1,956,406</u>	<u>(733)</u>	<u>-</u>	<u>1,901,176</u>	<u>1,956,406</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 2,772,982</u>	<u>\$ 2,812,354</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,772,982</u>	<u>\$ 2,812,354</u>

The results of this year's operations as a whole are reported in the Statement of Activities. All expenses are reported in the first column. Specific charges, grants, revenues and subsidies that directly relate to specific expense categories are represented to determine the final amount of the School's activities that are supported by other general revenues. The largest revenues are receipts from school districts based on the average daily membership of the student population.

AD PRIMA CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
Year Ended June 30, 2013

The following table presents condensed financial information for the Statement of Activities in a different format so that you can see our total revenues for the year.

Changes in Net Position
Years Ended June 30, 2013 and 2012

	Governmental Activities		Business-Type Activities		Totals	
	2013	2012	2013	2012	2013	2012
REVENUES						
Program revenues						
Operating grants and contributions	\$ 4,058,190	\$ 3,739,510	\$ -	\$ -	\$ 4,058,190	\$ 3,739,510
Charges for services	-	-	5,697	-	5,697	-
Investment earnings	-	6,951	-	-	-	6,951
Miscellaneous revenue	1,179	7,790	-	-	1,179	7,790
TOTAL REVENUES	4,059,369	3,754,251	5,697	-	4,065,066	3,754,251
EXPENSES						
Basic instruction	2,174,329	1,693,627	-	-	2,174,329	1,693,627
Instructional staff services	336,081	366,922	-	-	336,081	366,922
Administration services	903,879	693,987	-	-	903,879	693,987
Pupil health services	81,471	87,822	-	-	81,471	87,822
Business services	183,166	295,218	-	-	183,166	295,218
Operation and maintenance of plant services	343,749	315,525	-	-	343,749	315,525
Student transportation services	900	-	-	-	900	-
Central services	14,950	-	-	-	14,950	-
Unallocated depreciation	61,470	45,066	-	-	61,470	45,066
Interest on long-term debt	13,871	15,273	-	-	13,871	15,273
Food service	-	-	6,430	-	6,430	-
TOTAL EXPENSES	4,113,866	3,513,440	6,430	-	4,120,296	3,513,440
CHANGE IN NET POSITION	\$ (54,497)	\$ 240,811	\$ (733)	\$ -	\$ (55,230)	\$ 240,811

AD PRIMA CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
Year Ended June 30, 2013

EXPENSES

The following table presents condensed financial information on the expenses of the School by function. The table illustrates both the gross and net costs of services. Unrestricted grants, subsidies and contributions are deducted to reflect the amount needed to be funded by other revenue sources.

Expense Analysis - Governmental Activities
Years Ended June 30, 2013 and 2012

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
EXPENSES				
Basic instruction	\$ 2,174,329	\$ 1,693,627	\$ (7,691)	\$ 109,990
Instructional student support	336,081	366,922	(1,205)	23,829
Administration services	903,879	693,987	25,071	45,070
Pupil health services	81,471	87,822	(292)	5,704
Business services	183,166	295,218	(657)	19,173
Operation and maintenance of plant services	343,749	315,525	4,496	82,643
Student transportation services	900	-	(3)	-
Central services	14,950	-	(54)	-
Unallocated depreciation	61,470	45,066	(61,470)	(45,066)
Interest on long-term debt	13,871	15,273	(13,871)	(15,273)
	<u>\$ 4,113,866</u>	<u>\$ 3,513,440</u>	<u>\$ (55,676)</u>	<u>\$ 226,070</u>
TOTAL EXPENSES				

THE SCHOOL FUNDS

Governmental Fund

At June 30, 2013, the School's General Fund reported an unassigned fund balance of \$745,198 and a nonspendable fund balance of \$11,806.

Proprietary Fund

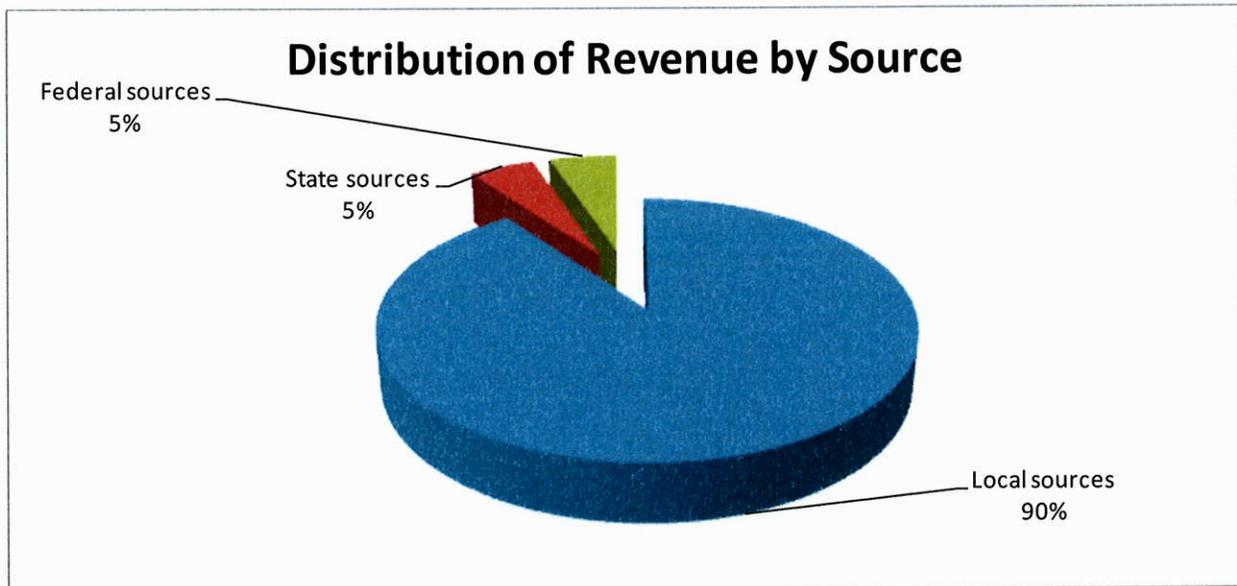
At June 30, 2013, the School's Food Service Fund reported total negative net position of \$733.

AD PRIMA CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
Year Ended June 30, 2013

REVENUE

The School's General Fund reported revenues totaling \$4,059,369 in fiscal year 2013. The following table reflects current year revenues:

	<u>Amount Received</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 2012-2013</u>	<u>Percent of Increase (Decrease)</u>
Local sources	\$ 3,660,257	90.17%	\$ 334,599	10.06%
State sources	195,693	4.82%	110,878	130.73%
Federal sources	<u>203,419</u>	<u>5.01%</u>	<u>(140,359)</u>	<u>-40.83%</u>
	<u>\$ 4,059,369</u>	<u>100.00%</u>	<u>\$ 305,118</u>	<u>8.13%</u>

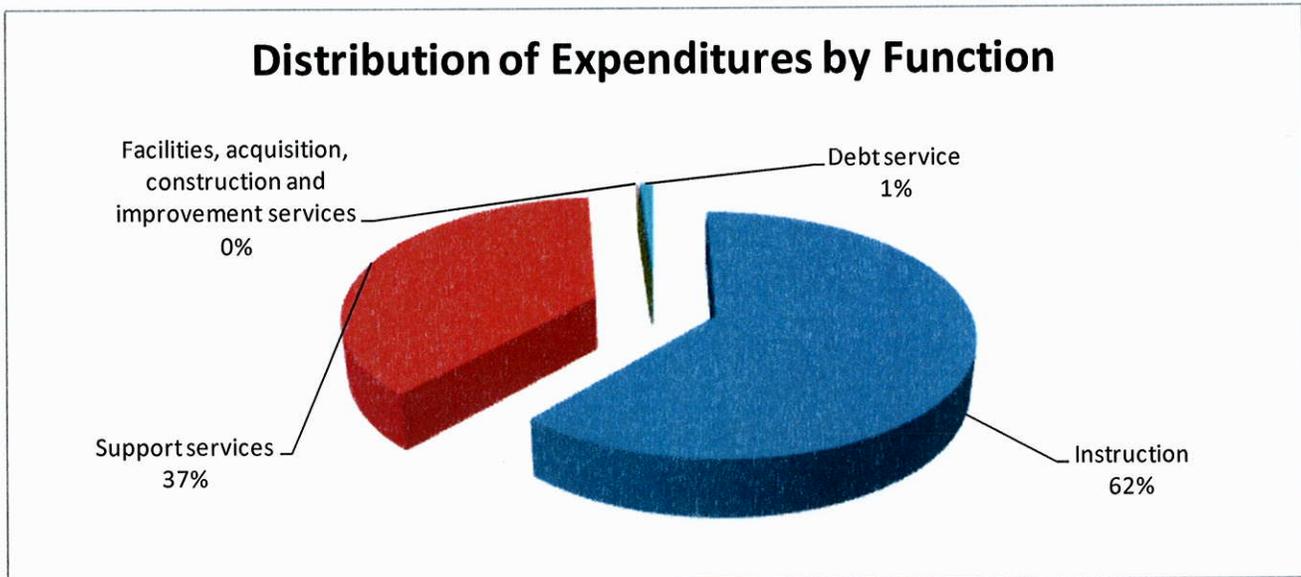


AD PRIMA CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
Year Ended June 30, 2013

EXPENDITURES

The School's General Fund had expenditures totaling \$4,099,473. These expenditures were segregated into various programs depending on the functions of the activity. These programs and the costs associated with each are as follows:

	<u>Actual 2012-2013</u>	<u>Percent of Total</u>	<u>Percent of Increase (Decrease)</u>
Instruction	\$ 2,523,946	61.57%	19.90%
Support services	1,531,422	37.36%	7.14%
Facilities, acquisition, construction and improvement services	2,600	0.06%	100.00%
Debt service	<u>41,505</u>	<u>1.01%</u>	0.00%
	<u>\$ 4,099,473</u>	<u>100.00%</u>	14.64%



GENERAL FUND BUDGET

During the fiscal year, the Board of Directors authorizes revisions to the original budget to accommodate differences from the original budget to the actual expenditures of the School. Those adjustments are again confirmed at the time the annual audit is accepted. This is done after the end of the fiscal year in accordance with state law. A schedule showing the School's original and final budget amounts compared with amounts actually paid and received is provided in the financial statements.

AD PRIMA CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
Year Ended June 30, 2013

The School applies for federal and state grants and these grants cannot always be anticipated in the budgeting process. Budgeted revenues are adjusted to reflect actual revenues received for all approved grants.

Budgeted expenditures are also adjusted to reflect the actual expenditures made for all approved grants. Transfers between specific categories of expenditures/financing uses occur during the year.

The Budgetary Reserve includes amounts that will be funded for operating contingencies such as unpredictable changes in the cost of goods and services and the occurrence of events which are vaguely perceptible during the time of the budget process but which nonetheless may require expenditures by the School during the year of operation.

CAPITAL ASSETS

At June 30, 2013, the School had \$1,403,536 invested in capital assets; total equipment and building improvements were \$1,652,845 with accumulated depreciation of \$249,309.

AD PRIMA CHARTER SCHOOL'S FUTURE

The School should continue to experience an increase in student enrollment over the next five years.

FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, parents, students, investors and creditors with a general overview of the School's finances and to show the Board's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, please contact Craig Butler, Ad Prima Charter School, 124 Bryn Mawr Avenue, Bala Cynwyd, PA 19004.

AD PRIMA CHARTER SCHOOL**STATEMENT OF NET POSITION***June 30, 2013*

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 539,770	\$ -	\$ 539,770
Investments	757,663	-	757,663
Due from other governments	60,207	-	60,207
Prepaid expenses	11,806	-	11,806
Capital assets			
Buildings and building improvements	1,405,366	-	1,405,366
Furniture and equipment	247,479	-	247,479
Accumulated depreciation	(249,309)	-	(249,309)
TOTAL ASSETS	<u>2,772,982</u>	<u>-</u>	<u>2,772,982</u>
LIABILITIES			
Accounts payable	60,595	733	61,328
Payroll deductions and withholdings	261,889	-	261,889
Accrued salaries and benefits	289,958	-	289,958
Portion due or payable within one year			
Note payable	29,275	-	29,275
Portion due or payable after one year			
Note payable	229,191	-	229,191
Compensated absences payable	165	-	165
TOTAL LIABILITIES	<u>871,073</u>	<u>733</u>	<u>871,806</u>
NET POSITION			
Net investment in capital assets	1,145,070	-	1,145,070
Unrestricted	756,839	(733)	756,106
TOTAL NET POSITION	<u>\$ 1,901,909</u>	<u>\$ (733)</u>	<u>\$ 1,901,176</u>

See accompanying notes to the basic financial statements.

AD PRIMA CHARTER SCHOOL

STATEMENT OF ACTIVITIES

Year Ended June 30, 2013

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
Instruction				
Basic instruction	\$ 2,174,329	\$ -	\$ 2,166,638	\$ -
Instructional staff services	54,899	-	54,852	-
Other instructional programs	150	-	-	-
Support services				
Instructional staff services	281,032	-	280,024	-
Administration services	903,879	-	928,950	-
Pupil health services	81,471	-	81,179	-
Business services	183,166	-	182,509	-
Operation and maintenance of plant services	343,749	-	348,245	-
Student transportation services	900	-	897	-
Central services	14,950	-	14,896	-
Unallocated depreciation expense	61,470	-	-	-
Interest on long-term debt	13,871	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	4,113,866	-	4,058,190	-
BUSINESS-TYPE ACTIVITIES				
Food service	6,430	5,697	-	-
TOTAL SCHOOL ACTIVITIES	\$ 4,120,296	\$ 5,697	\$ 4,058,190	\$ -

GENERAL REVENUES
Miscellaneous

CHANGE IN NET POSITION

NET POSITION AT BEGINNING OF YEAR

NET POSITION AT END OF YEAR

See accompanying notes to the basic financial statements.

<u>Net (Expense) Revenue and Changes in Net Position</u>		
<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	<u>Totals</u>
\$ (7,691)	\$ -	\$ (7,691)
(47)	-	(47)
(150)	-	(150)
(1,008)	-	(1,008)
25,071	-	25,071
(292)	-	(292)
(657)	-	(657)
4,496	-	4,496
(3)	-	(3)
(54)	-	(54)
(61,470)	-	(61,470)
<u>(13,871)</u>	<u>-</u>	<u>(13,871)</u>
<u>(55,676)</u>	<u>-</u>	<u>(55,676)</u>
<u>-</u>	<u>(733)</u>	<u>(733)</u>
(55,676)	(733)	(56,409)
<u>1,179</u>	<u>-</u>	<u>1,179</u>
(54,497)	(733)	(55,230)
<u>1,956,406</u>	<u>-</u>	<u>1,956,406</u>
<u>\$ 1,901,909</u>	<u>\$ (733)</u>	<u>\$ 1,901,176</u>

AD PRIMA CHARTER SCHOOL**BALANCE SHEET****GOVERNMENTAL FUND***June 30, 2013*

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 539,770
Investments	757,663
Due from other governments	60,207
Prepaid items	<u>11,806</u>
TOTAL ASSETS	\$ <u>1,369,446</u>
 LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ 60,595
Payroll deductions and withholdings	261,889
Accrued salaries and benefits	<u>289,958</u>
TOTAL LIABILITIES	<u>612,442</u>
 FUND BALANCE	
Nonspendable, prepaid expenses	11,806
Unassigned	<u>745,198</u>
TOTAL FUND BALANCE	<u>757,004</u>
 TOTAL LIABILITIES AND FUND BALANCE	\$ <u>1,369,446</u>

See accompanying notes to the basic financial statements.

AD PRIMA CHARTER SCHOOL

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES**

June 30, 2013

TOTAL GOVERNMENTAL FUND BALANCE	\$ 757,004
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund. These assets consist of:	
Buildings and building improvements	1,405,366
Furniture and equipment	247,479
Accumulated depreciation	(249,309)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:	
Note payable	(258,466)
Compensated absences	<u>(165)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 1,901,909</u>

See accompanying notes to the basic financial statements.

AD PRIMA CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
Year Ended June 30, 2013

	<u>General Fund</u>
REVENUES	
Local sources	\$ 3,660,257
State sources	195,693
Federal sources	<u>203,419</u>
TOTAL REVENUES	<u>4,059,369</u>
EXPENDITURES	
Instruction	2,523,946
Support services	1,531,422
Facilities acquisition, construction and improvement services	2,600
Debt service	41,505
TOTAL EXPENDITURES	<u>4,099,473</u>
NET CHANGE IN FUND BALANCE	(40,104)
FUND BALANCE AT BEGINNING OF YEAR	<u>797,108</u>
FUND BALANCE AT END OF YEAR	<u><u>\$ 757,004</u></u>

See accompanying notes to the basic financial statements.

AD PRIMA CHARTER SCHOOL

RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES

Year Ended June 30, 2013

NET CHANGE IN FUND BALANCE - TOTAL GOVERNMENTAL FUND \$ (40,104)

Capital outlays are reported in the Governmental Fund as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation (\$61,470) exceeds capital outlays (\$17,959) in the current period. (43,511)

In the statement of activities, certain operating expenses--compensated absences (vacations and sick time)--are measured by the amounts earned during the year. In the Governmental Fund, however, expenditures for these items are measured by the amount of financial resources used. 1,484

Repayment of note principal is an expenditure in the Governmental Funds but the repayment reduces long-term liabilities in the statement of net position. 27,634

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ (54,497)

See accompanying notes to the basic financial statements.

AD PRIMA CHARTER SCHOOL
STATEMENT OF NET POSITION
PROPRIETARY FUND
June 30, 2013

	Enterprise Fund
	<u>Food Service Fund</u>
CURRENT LIABILITIES	
Accounts payable	\$ 733
NET POSITION	
Unrestricted	<u> (733)</u>
TOTAL LIABILITIES AND NET POSITION	<u><u> -</u></u>

See accompanying notes to the basic financial statements.

AD PRIMA CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUND
Year Ended June 30, 2013

	<u>Enterprise Fund Food Service Fund</u>
OPERATING REVENUES	
Charges for services	\$ 5,697
OPERATING EXPENSES	
Supplies	<u>6,430</u>
OPERATING LOSS	(733)
NET POSITION AT BEGINNING OF YEAR	<u>-</u>
NET POSITION AT END OF YEAR	<u>\$ (733)</u>

See accompanying notes to the basic financial statements.

AD PRIMA CHARTER SCHOOL

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

Year Ended June 30, 2013

	<u>Enterprise Fund Food Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 5,697
Payments to suppliers	<u>(5,697)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES AND NET INCREASE IN CASH AND CASH EQUIVALENTS	-
 CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	 <u>-</u>
 CASH AND CASH EQUIVALENTS AT END OF YEAR	 \$ <u>-</u>
 RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating loss	\$ (733)
Adjustments to reconcile operating loss to net cash provided by operating activities	
Increase in accounts payable	<u>733</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ <u>-</u>

See accompanying notes to the basic financial statement.

AD PRIMA CHARTER SCHOOL
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE A ORGANIZATION

Ad Prima Charter School (the "School") is organized as a not-for-profit organization and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The School operates a charter school in Philadelphia, Pennsylvania, under an approved charter received from the Philadelphia School District (the "District"), acting pursuant to authority conferred under the Public School Code of 1949, as amended by Act 22 of 1997, the Charter School Law, 24 P.S. Sections 17-1701-A et. seq. The School's initial operations began on July 1, 2004.

The mission of Ad Prima Charter School is to educate the entire child by providing programs for children that will enable them to become exemplary citizens distinguishable by their excellence in academic performance, social mores worthy of emulation, contagious positive attitude, noticeably high self-esteem, inclination to peaceful conflict resolution, effective communication skills and commitment to community, brotherhood and leadership by good example.

NOTE B SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Presentation and Accounting

Government-Wide Financial Statements - The statement of net position and the statement of activities display information about the School as a whole. These statements include the financial activities of the primary government. The statements distinguish between those activities of the School that are governmental and those that are considered business-type activities.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the Proprietary Fund financial statements but differs from the manner in which Governmental Funds financial statements are prepared. Governmental Fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the Governmental Fund. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

AD PRIMA CHARTER SCHOOL
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the School and for each function or program of the School's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the School, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the School.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements - Fund financial statements report detailed information about the School. The focus of Governmental and Proprietary Fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund is accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments are recorded only when payment is due. The financial statements for the Governmental Fund are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures and changes in fund balance, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

The Proprietary Fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the statement of net position. The statement of revenues, expenses and changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position. The statement of cash flows provides information about how the School finances and meets the cash flow needs of its proprietary activities.

AD PRIMA CHARTER SCHOOL
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

Proprietary Funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the Proprietary Funds' principal ongoing operations. The principal operating revenues of the School's Enterprise Fund are charges to customers for sales and services. Operating expenses for the Enterprise Fund include cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the School's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Accounting

The School uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain School functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The various funds of the School are grouped into the categories governmental and proprietary. All funds reported in the current fiscal year are major funds.

Governmental Funds

General Fund - The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available for any purpose provided it is expended or transferred according to the general laws of Pennsylvania.

Proprietary Funds

Enterprise Fund - The Enterprise Fund is used to account for operations (1) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Food Service Fund - The Food Service Fund is used to account for all financial transactions related to the food service operation.

AD PRIMA CHARTER SCHOOL
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

Budgetary Data

An annual budget is adopted for the General Fund using the modified accrual basis of accounting. The budgetary comparison schedule of the General Fund presents the budget filed with and accepted by the Pennsylvania Department of Education as its budgeted amounts. The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. Prior to June 30 of the preceding fiscal year, the School prepares a budget for the next succeeding fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board of Directors is then called for the purpose of adopting the proposed budget.
3. Prior to July 1, the budget is legally enacted through passage of a resolution by the Board of Education.
4. The budget must be filed with the Pennsylvania Department of Education by July 31.

The budget is controlled by the School's Business Administrator at the revenue and expenditure function/object level. Budgeted amounts are as amended by the Board of Education. The Board of Directors may make transfers of funds appropriated to any particular item of expenditure by legislative action in accordance with the Pennsylvania School Code. Individual amendments were not material in relation to the original appropriations. All budget appropriations lapse at year-end.

As part of the formal budgetary control, purchase orders, contracts and other commitments from the expenditure of monies are recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. On fund financial statements, encumbrances outstanding at year-end are reported as a reservation of fund balance for subsequent year expenditures for the Governmental Fund. A reserve for encumbrances is not reported on the government-wide financial statements.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

AD PRIMA CHARTER SCHOOL
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

Cash and Cash Equivalents

Investments with an original maturity of three months or less at the time they are purchased by the School are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

Investments

Investments are valued at fair value.

Capital Assets

The School's capital assets are reported in the government-wide financial statements at original cost. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the assets or materially extend an asset's life are not. Donated fixed assets are recorded at their fair market value on the date donated. The School maintains a capitalization threshold of \$1,500. The School does not have any infrastructure. Depreciation and amortization are provided using the straight-line method over the estimated useful lives of the assets (5 to 20 years).

Accounts Receivable

The School's receivables consist of grants and subsidies from federal, state and local government agencies. Accordingly, all such receivables are considered by management to be fully collectible, and no allowance for doubtful accounts has been recorded.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported on the government-wide financial statements. In general, Governmental Fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the fund. However, contractually required pension contributions and compensated absences that are paid from the Governmental Fund are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Bonds are recognized as a liability on the fund financial statements when due.

Compensated Absences

It is the School's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The benefits are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the Governmental Fund only if they have matured, for example, as a result of employee resignations or retirements.

Net Position

Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. The net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted on the government-wide statements when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Fund Balance and GASB Statement No. 54

Beginning with the year ended June 30, 2011, the School implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on the School's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- ***Nonspendable*** - Amounts that cannot be spent either because they are not in spendable form or because of legal or contractual constraints.
- ***Restricted*** - Amounts that can be spent only for specific purposes stipulated by external resource providers or through enabling legislation.
- ***Committed*** - Amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority and do not lapse at year-end.
- ***Assigned*** - Amounts that are intended to be used for specific purposes that are neither considered restricted or committed.
- ***Unassigned*** - Amounts not contained in other classifications.

The details of the fund balances are included in the Governmental Fund balance sheet (page 15). Restricted funds are used first as appropriate, followed by committed resources and the assigned resources, to the extent that expenditure authority has been budgeted by the Board of Trustees. The School does reserve the right to first reduce unassigned fund balance to defer the use of the other classified funds. In the event that unassigned fund balance becomes zero, then assigned and committed fund balances are used in that order.

Funding

The School is funded primarily from the local school district in which a student resides by receiving an amount equal to the calculation of selected expenditures per average daily membership for each child attending the School. Additional funding is received under local, state and federal grants and subsidies. Funding is recognized as revenue as it is earned.

AD PRIMA CHARTER SCHOOL
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE C DEPOSITS AND INVESTMENTS

Deposits

Custodial Credit Risk - Custodial credit risk is the risk that, in the event of a bank failure, the School's deposits may not be returned to it. At year-end, the total carrying amount of the School's checking, savings and money market deposits was \$539,770, and the corresponding bank balance was \$616,863. Of the bank balance, \$250,000 was covered by federal depository insurance, and \$366,863 was collateralized through pools of securities held by the respective depository institutions.

Investments

Statutes authorize the School to invest in U.S. Treasury bills, U.S. Government agency bonds, time or share accounts or institutions insured by the Federal Deposit Insurance Corporation or Federal Savings and Loan Insurance Corporation, or in certificates of deposit when they are secured by proper bond and/or collateral, repurchase agreements, State Treasurer's investment pools, or mutual funds.

As of June 30, 2013, the School had the following investments at fair value:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities Less Than One Year</u>
Mutual Funds	\$ <u>757,663</u>	\$ <u>757,663</u>

Interest Rate Risk - The School has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - The School has no investment policy that would limit its investment choices to certain credit ratings. As of June 30, 2013, the School has no investments with a rating.

Concentration of Credit Risk - The School places no limit on the amount the School may invest in any one issuer. Of the School's investments, 100% is invested in mutual funds.

AD PRIMA CHARTER SCHOOL
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE D CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2013, is as follows:

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
GOVERNMENTAL ACTIVITIES				
Capital assets being depreciated				
Buildings and building improvements	\$ 1,405,366	\$ -	\$ -	\$ 1,405,366
Furniture and equipment	229,520	17,959	-	247,479
TOTAL CAPITAL ASSETS BEING DEPRECIATED	<u>1,634,886</u>	<u>17,959</u>	<u>-</u>	<u>1,652,845</u>
Accumulated depreciation				
Buildings and building improvements	(141,821)	(37,219)	-	(179,040)
Furniture and equipment	(46,018)	(24,251)	-	(70,269)
TOTAL ACCUMULATED DEPRECIATION	<u>(187,839)</u>	<u>(61,470)</u>	<u>-</u>	<u>(249,309)</u>
 GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, net	 <u>\$ 1,447,047</u>	 <u>\$ (43,511)</u>	 <u>\$ -</u>	 <u>\$ 1,403,536</u>

NOTE E PENSION PLAN

Schools in the Commonwealth of Pennsylvania participate in a state administered pension program. Under the program, contributions are made by each of three parties--the School, the state and the employee. All full-time employees of the School and part-time employees who meet certain minimum employment requirements participate in the program.

Plan Description

Name of Plan: Public School Employees' Retirement System (the "System").

Type of Plan: Governmental cost-sharing multiple-employer 401(a) defined benefit plan.

Benefits: Retirement and disability, legislatively mandated *ad hoc* cost-of-living adjustments, healthcare insurance premium assistance to qualifying annuitants.

Authority: The Public School Employees' Retirement Code (Act No. 96 of October 2, 1975, as amended) (24 Pa. C. S. 8101-8535).

AD PRIMA CHARTER SCHOOL
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

Annual Financial Report: The System issues a Comprehensive Annual Financial Report (CAFR) that includes financial statements and required supplementary information for the plan. A copy of the report may be obtained by writing to Beth Girman, Office of Financial Management, Public School Employees' Retirement System, 5 North 5th Street, Harrisburg, PA 17108-1905 or by emailing Beth at bgirman@pa.gov. This publication is also available on the PSERS website at www.psers.state.pa.us.

Funding Policy

Authority: The contribution policy is established in the Public School Employees' Retirement Code and requires contributions by active members, employers and the Commonwealth.

Contribution Rates

Member Contributions

- Active members who joined the System prior to July 22, 1983, contribute at 5.25% (Membership Class T-C) or at 6.50% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25% (Membership Class T-C) or at 7.50% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System after June 30, 2001 and before July 7, 2011, contribute at 7.50% (automatic Membership Class T-D). For all new hires and for members who elected Class T-D membership, the higher contribution rates began with service rendered on or after January 1, 2002.
- Members who joined the System after June 30, 2011, automatically contribute at the Membership Class T-E rate of 7.5% (base rate) of the member's qualifying compensation. All new hires after June 30, 2011, who elect Class T-F membership, contribute at 10.3% (base rate) of the member's qualifying compensation. Membership Class T-E and T-F are affected by a "shared risk" provision in Act 120 of 2010 that in future fiscal years could cause the Membership Class T-E contribution rate to fluctuate between 7.5% and 9.5% and Membership Class T-F contribution rate to fluctuate between 10.3% and 12.3%.

AD PRIMA CHARTER SCHOOL
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

Employer Contributions: Contributions required of employers are based upon an actuarial valuation. For the fiscal year ended June 30, 2013, the rate of employer's contribution was 12.36% of covered payroll. The 12.36% rate is composed of a pension contribution rate of 11.50% for pension benefits and .86% for healthcare insurance premium assistance.

The School's contribution to PSERS for the years ended June 30, 2013, 2012 and 2011, was \$273,208, \$148,001 and \$91,718, respectively, equal to the required contribution for each year.

NOTE F COMMITMENTS AND CONTINGENCIES

Operating Lease

The School has entered into operating lease agreements for classroom facilities and Business Office facilities. The lease expense for the year ended June 30, 2013, was \$105,970.

Future minimum lease payments are as follows:

<u>Year Ending June 30,</u>	<u>Amounts</u>
2014	\$ 22,614
2015	23,292
2016	23,991
2017	<u>24,711</u>
	<u>\$ 94,608</u>

Legal Commitment

The School has agreed to pay legal fees, up to a maximum amount of \$125,000, for an employee in relation to a federal investigation. Fees in the amount of \$62,808 were incurred during the fiscal year ended June 30, 2013, and \$39,094 was paid subsequent to June 30, 2013. An estimate of the future fees to be paid, other than the subsequent amounts paid noted above, cannot be reasonably estimated. The remaining commitment under the agreement is \$23,098. As of March 2011, the employee was suspended with pay.

The School has agreed to pay legal fees for the founder of the School in relation to a federal investigation. Legal fees in the amount of \$76,115 were paid during the fiscal year ended June 30, 2013. An estimate of the future fees to be paid cannot be reasonably estimated.

AD PRIMA CHARTER SCHOOL
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2013

NOTE G LONG-TERM PROMISSORY NOTE

The School entered into a long-term promissory note with Wells Fargo on December 21, 2010, in the amount of \$325,000 for the purchase of a building. The note has an interest rate of 5.00% and requires monthly payments of \$3,458.71 commencing on January 21, 2011, until the balance is paid in full.

An annual debt service requirement to maturity for the long-term promissory note is as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2014	\$ 29,275	\$ 12,230
2015	30,772	10,732
2016	<u>198,419</u>	<u>4,781</u>
	<u>\$ 258,466</u>	<u>\$ 27,743</u>

NOTE H CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2013, was as follows:

	<u>Maturity Date</u>	<u>Interest Rate</u>
GOVERNMENTAL ACTIVITIES		
Note payable	December 21, 2015	5.00%
Compensated absences		
TOTAL GOVERNMENTAL ACTIVITIES LONG-TERM LIABILITIES		

NOTE I CHANGE IN ACCOUNTING PRINCIPLE

For the year ended June 30, 2013, the School has adopted GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* (Note A), and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities* (Note A), which state that debt issuance costs should be recognized as an outflow of resources in the period incurred rather than recognized over the life of the debt incurred. There is no effect on the beginning net position for governmental activities as a result of the change in accounting principle.

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
\$ 286,100 <u>1,649</u>	\$ - <u>-</u>	\$ (27,634) <u>(1,484)</u>	\$ 258,466 <u>165</u>	\$ 29,275 <u>-</u>
<u>\$ 287,749</u>	<u>\$ -</u>	<u>\$ (29,118)</u>	<u>\$ 258,631</u>	<u>\$ 29,275</u>

REQUIRED SUPPLEMENTARY INFORMATION

AD PRIMA CHARTER SCHOOL
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget Positive (Negative)
REVENUES				
Local sources	\$ 3,678,755	\$ 3,678,755	\$ 3,660,257	\$ (18,498)
State sources	149,804	149,804	195,693	45,889
Federal sources	277,000	277,000	203,419	(73,581)
TOTAL REVENUES	<u>4,105,559</u>	<u>4,105,559</u>	<u>4,059,369</u>	<u>(46,190)</u>
EXPENDITURES				
Instruction	2,284,793	2,284,793	2,523,946	(239,153)
Support services	1,712,929	1,712,929	1,531,422	181,507
Facilities acquisition, construction and improvement services	-	-	2,600	(2,600)
Debt service	41,508	41,508	41,505	3
TOTAL EXPENDITURES	<u>4,039,230</u>	<u>4,039,230</u>	<u>4,099,473</u>	<u>(60,243)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>66,329</u>	<u>66,329</u>	<u>(40,104)</u>	<u>(106,433)</u>
OTHER FINANCING USES				
Transfers out	(20,000)	(20,000)	-	20,000
Budgetary reserve	(46,329)	(46,329)	-	46,329
TOTAL OTHER FINANCING USES	<u>(66,329)</u>	<u>(66,329)</u>	<u>-</u>	<u>66,329</u>
NET CHANGE IN FUND BALANCE	-	-	(40,104)	(40,104)
FUND BALANCE AT BEGINNING OF YEAR	<u>797,108</u>	<u>797,108</u>	<u>797,108</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 797,108</u>	<u>\$ 797,108</u>	<u>\$ 757,004</u>	<u>\$ (40,104)</u>

See accompanying note to the required supplementary information.

AD PRIMA CHARTER SCHOOL

NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION

Year Ended June 30, 2013

NOTE A EXCESS OF EXPENDITURES OVER APPROPRIATIONS

These excess expenditures were funded by various functions that were under budget in the General Fund and fund balances carried over from the prior year.

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

To the Board of Trustees
Ad Prima Charter School
Bala Cynwyd, Pennsylvania

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of Ad Prima Charter School as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Ad Prima Charter School's basic financial statements, and have issued our report thereon dated March 24, 2014.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and responses as item 13-01 to be a material weakness.

To the Board of Trustees
Ad Prima Charter School
Bala Cynwyd, Pennsylvania

Compliance and Other Matters

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

Purpose of this Report

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



Oaks, Pennsylvania
March 24, 2014

AD PRIMA CHARTER SCHOOL
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2013

FINANCIAL STATEMENT FINDINGS

13-1 Two Signatures on Checks above \$3,000

Condition: During the fiscal year ended June 30, 2013, there were instances noted where cash disbursements over \$3,000 did not have two signatures.

Criteria: For cash disbursements over \$3,000, two signatures are required on the check.

Effect: The lack of consistent application of business office procedures may result in inaccurate management information and increased fraud risks.

Recommendation: Management ensures compliance with the internal control policy by having two management employees sign checks above \$3,000. Compliance with this policy will provide the School with an improved step in the prevention of fraud.

Response: The School will review and revise the duties of the various business office personnel and other administrative personnel in order to achieve better office procedures.

Preliminary Statement of Revenues, Expenditures & Fund Balances
 Include ALL Funds
 as of June 30, 2013

Name of School Ad Prima Charter School
 Address of School 124 Bryn Mawr Avenue, Bala Cynwyd, PA 19004
 CEO Signature *Meghan Allshouse*

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
6510		Interest on Investments and Interest-Bearing Checking Accounts	
6520		Dividends on Investments	
6530		Gains or Losses on Sale of Investments	
6540		Earnings on Investments in Real Property	
6590		Other Earnings or Investments	
6600		FOOD SERVICE REVENUE	
6610		Daily Sales - Reimbursable Programs	
6620		Daily Sales - Non-Reimbursable Programs	
6630		Special Functions	
6640		Non-Cash Contributions	
6650		Price Reduction for Reduced Price and Free Meals (Debit)	
6690		Other Food Service Revenues	
6700		REVENUES FROM STUDENT ACTIVITIES	
6710		Admissions	
6720		Bookstore Sales	
6730		Student Organization Membership Dues and Fees	
6740		Fees	
6750		Student Activity - Special Events	
6790		Other Student Activity Income	
6800		REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH	
6810		Revenue from Local Governmental Units	
6820		Revenue from Intermediary Sources - Commonwealth Funds	
6830		Revenues from Intermediary Sources - Federal Funds	
6890		Other Revenues from Intermediary Sources	

6900			OTHER REVENUE FROM LOCAL SOURCES	
	6910		Rentals	
	6920		Contributions & Donations from Private Sources / Capital Contributions	
	6930		Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940		Tuition from Patrons	
	6941		Regular Day School Tuition	
	6942		Summer School Tuition	
	6943		Adult Education Tuition	
	6944		Receipts From Other LEAs in Pennsylvania - Education	3,660,257.00
	6945		Receipts from Out-of-State LEAs	
	6946		Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947		Receipts from Members of Intermediate Units for Education by	
	6948		Receipts from Members of Intermediate Units for Direct Contributions	
	6949		Other Tuition from Patrons	
	6950		Unassigned	
	6960		Services Provide Other Local Governmental Units / LEAs	
	6961		Transportation Services Provided Other Pennsylvania LEAs	
	6969		All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970		Services Provided Other Funds	
	6980		Revenue from Community Service Activities	
	6990		Refunds and Other Miscellaneous Revenue	
	6991		Refunds of a Prior Year Expenditure	
	6999		Other Revenues Not Specified Above	
7000			REVENUE FROM STATE SOURCES	
7100			BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150		Unassigned	
	7160		Tuition for Orphans and Children Placed in Private Homes	
	7180		Staff and Program Development	
7200			REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210		Homebound Instruction	
	7220		Vocational Education	
	7230		Alternative Education	
	7240		Driver Education - Student	
	7250		Migratory Children	
	7260		Workforce Investment Act (WIA)	
	7270		Specialized Education of Exceptional Pupils	
	7280		Adult Literacy	

7290	Additional Educational Program Revenues		
7300	REVENUES FOR NON-EDUCATIONAL PROGRAMS		
7310	Transportation (Regular and Additional)		
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy		40,368.00
7330	Health Services (Medical, Dental, Nurse, Act 25)		7,083.02
7340	Unassigned		
7350	Sewage Treatment Operations / Environmental Subsidies		
7360	Safe Schools		
7400	VOCATIONAL TRAINING OF THE UNEMPLOYED		
7500	STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS		
7502	Dual Enrollment Grants		
7503	Project 720/High School Reform		
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series		
7600	REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS		
7800	REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID State Share of Social Security and Medicare Taxes		
7820	State Share of Retirement Contributions		158,842.31
7900	REVENUE FOR TECHNOLOGY		
7910	Educational Technology		
7990	Other Technology Grants		
8000	REVENUE FROM FEDERAL SOURCES		
8100	UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT		
8110	Payments for Federally Impacted Areas - P.L. 81-874		
8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government		
8200	UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH		
8300	RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT		
8310	Payments for Federally Impacted Areas - P.L. 81-815		
8320	Energy Conservation Grants - TA and ECM		

8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	203,418.87
8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	
8520	Vocational Education	
8530	Child Nutrition Program	
8540	Nutrition Education and Training	
8560	Federal Block Grants	
8570	Unassigned	
8580	Child Care and Development Block Grants	
8590	Unassigned	
8600	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER	
8610	Homeless Assistance Act	
8620	Adult Basic Education	
8640	Headstart	
8650	Unassigned	
8660	Workforce Investment Act (WIA)	
8670	Unassigned	
8680	Unassigned	
8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
8700	AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 (ARRA) GRANTS	
8701	ARRA-IDEA, Part B	
8702	ARRA-IDEA, Section 619	
8703	ARRA-Title I, Parts A & D	
8704	ARRA-Title I, School Improvement	
8705	ARRA-Title II, Part B-Education Technology	
8706	ARRA-McKinney-Vento Homeless	
8707	ARRA-National School Lunch Program Equipment	
8708	ARRA-State Fiscal Stabilization Fund	
8709	ARRA-Education Jobs Fund (EduJobs)	
8721	ARRA-Head Start	

8731	ARRA-Build America Bonds	
8732	ARRA-Qualified School Construction Bonds (QSCB)	
8733	ARRA-Qualified Zone Academent Bonds (QZAB)	
8799	ARRA-Miscellaneous Revenue	
8800	MEDICAL ASSISTANCE REIMBURSEMENTS	
9000	OTHER FINANCING SOURCES	
9100	SALE OF BONDS	
9110	Bond Issue Proceeds (Gross)	
9120	Proceeds from Refunding of Bonds	
9200	PROCEEDS FROM EXTENDED TERM FINANCING	
9300	INTERFUND TRANSFERS	
9310	General Fund Transfers	
9320	Special Revenue Fund Transfers	
9330	Capital Projects Funds Transfers	
9340	Debt Service Fund Transfers	
9350	Enterprise Fund Transfers	
9360	Internal Service Fund Transfers	
9370	Trust and Agency Fund	
9380	Activity Fund Transfers	
9390	Permanent Fund Transfers	
9400	SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500	Unassigned	
9600	Unassigned	
9700	TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
9710	Transfers from Component Units	
9720	Transfers from Primary Governments	
9800	INTRAFUND TRANSFERS IN	
9810	General Fund Intrafund Transfers	
9820	Special Revenue Intrafund Transfers	
9840	Debt Service Intrafund Transfers	
9850	Enterprise Intrafund Transfers	
9860	Internal Service Intrafund Transfers	
9870	Trust and Agency Intrafund Transfers	

9880	Activity Interfund Transfers	
TOTAL REVENUES		\$4,069,969.20

Preliminary Statement of Revenues, Expenditures & Fund Balances
 Include ALL Funds
 as of June 30, 2013

Name of School Ad Prima Charter School
 Address of School 124 Bryn Mawr Avenue, Bala Cynwyd, PA 19004
 CEO Signature Meghan Allshouse

Note-Expenditures may be submitted EITHER as accrual or cash basis

EXPENDITURES

1000		INSTRUCTION		
	1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY		2,164,717.13
	1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY		54,898.94
	1300	VOCATIONAL EDUCATION		
	1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY		29,204.84
	1600	ADULT EDUCATION PROGRAMS		
	1700	HIGHER EDUCATION PROGRAMS		
	1800	PRE-KINDERGARTEN		
2000	2100	SUPPORT SERVICES		
	2110	SUPPORT SERVICES - PUPIL PERSONNEL		
	2120	Supervision of Pupil Personnel Services		
	2130	Guidance Services		
	2140	Attendance Services		
	2150	Psychological Services		
	2160	Speech Pathology and Audiology Services		
	2170	Social Work Services		
	2190	Student Accounting Services		
	2200	Other Pupil Personnel Services		
	2210	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
		Supervision of Educational Media Services		

	2220	Technology Support Services		
	2230	Educational Television Services		
	2240	Computer-Assisted Instruction Support Services		
	2250	School Library Services		
	2260	Instruction and Curriculum Development Services		281,032.30
	2270	Instructional Staff Professional Development Services		
	2280	Nonpublic Support Services		
	2300	SUPPORT SERVICES - ADMINISTRATION		
	2310	Board Services		1,160.24
	2320	Board Treasurer Services		
	2340	Staff Relations and Negotiations Services		
	2350	Legal Services		85,618.45
	2360	Office of the Superintendent (Executive Director) Services		156,969.93
	2370	Community Relations Services		
	2380	Office of the Principal Services		660,131.23
	2390	Other Administration Services		
	2400	SUPPORT SERVICES - PUPIL HEALTH		81,469.80
	2500	SUPPORT SERVICES - BUSINESS		
	2510	Fiscal Services		183,166.61
	2520	Purchasing Services		
	2530	Warehousing and Distributing Services		
	2540	Printing, Publishing and Duplicating Services		
	2590	Other Support Services - Business		
	2600	OPERATION AND MAINTENANCE OF PLANT SERVICES		
	2610	Supervision of Operation and Maintenance of Plant Services		
	2620	Operation of Buildings Services		341,147.99
	2630	Care and Upkeep of Grounds Services		
	2640	Care and Upkeep of Equipment Services		
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)		
	2660	Security Services		
	2690	Other Operation and Maintenance of Plant Services		
	2700	STUDENT TRANSPORTATION SERVICES		
	2710	Supervision of Student Transportation Services		
	2720	Vehicle Operation Services		900.00
	2730	Monitoring Services		
	2740	Vehicle Servicing and Maintenance Services		
	2750	Nonpublic Transportation		

4500	BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600	EXISTING BUILDING IMPROVEMENT SERVICES	
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	52,104.33
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
	TOTAL EXPENDITURES	\$4,110,071.79

FUND BALANCE - JULY 1, 2012 **797,108.00**

TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND BALANCE AS OF JUNE 30, 2013 **757,005.41**