

Beaver Area Academic CS

**Charter Annual Report**

07/01/2012 - 06/30/2013

# School Profile

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## Demographics

Gypsy Glen Rd  
Beaver, PA 15009  
(724)774-4022

Phase:	Phase 1
CEO Name:	Carrie Rowe
CEO E-mail address:	rowec@basd.k12.pa.us

# Governance and Staff

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## *Leadership Changes*

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

There have been no changes in the leadership of BAACS during the past year.

## *Board of Trustees Meeting Schedule*

<b>Location</b>	<b>Date and Time</b>
Office of CAO	7/20/2012 7:00 AM
Office of CAO	8/17/2012 7:00 AM
Office of CAO	9/21/2012 7:00 AM
Office of CAO	10/19/2012 7:00 AM
Office of CAO	11/16/2012 7:00 AM
Office of CAO	12/21/2012 7:00 AM
Office of CAO	1/18/2013 7:00 AM
Office of CAO	2/15/2013 7:00 AM
Office of CAO	3/15/2013 7:00 AM
Office of CAO	4/19/2013 7:00 AM
Office of CAO	5/17/2013 7:00 AM
Office of CAO	6/21/2013 7:00 AM

## *Professional Staff Member Roster*

<b>Michael Jarovich</b>	
PA Certified	Yes
Areas of Certification	Social Studies 7-12, Principal K-12
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	1440
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kelly McNeil</b>	
PA Certified	Yes

Areas of Certification	Social Studies 7-12, Drivers' Education, Family and Consumer Science
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	1440
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Betsey Sheasley</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6, Instructional Technology Specialist K-12
Grades Teaching or Serving	7-9
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Instructional Technology
Number of Hours Annually Worked in Assignment	1440
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jerrod Rebich</b>	
PA Certified	Yes
Areas of Certification	Special Education K-12, Middle Level Math 7-9
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1440
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Ruth Briceland</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6, Cooperative Education 7-12, Family and Consumer Science
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Cooperative Education
Number of Hours Annually Worked in Assignment	1440
Percentage of Time in Certified Position	100.0

Percentage of Time in Areas Not Certified	0.0
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<b>Jenny Strang</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6
Grades Teaching or Serving	Kindergarten
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Kindergarten
Number of Hours Annually Worked in Assignment	1440
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

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### *Quality of Teaching and Other Staff*

<b>Position Categories</b>	<b>All Employed per Category</b>	<b>Appropriately Certified</b>	<b>Promoted</b>	<b>Transferred</b>	<b>Terminated</b>	<b>Contracted for Following Year</b>
Chief Academic Officer/Director	1.00	1.00				1.00
Principal	1.00	1.00				1.00
Assistant Principal						
Classroom Teacher (including Master Teachers)	6.00	6.00				6.00
Specialty Teacher (including Master Teachers)						
Special Education Teacher (including Master Teachers)	1.00	1.00				1.00
Special Education Coordinator	1.00	1.00				1.00
Counselor	1.00	1.00				1.00
Psychologist	1.00	1.00				1.00
School Nurse	1.00	1.00				1.00
<b>Totals</b>	<b>13.00</b>	<b>13.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13.00</b>

Further explanation:

*This narrative is empty.*

# Fiscal Matters

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## *Major Fundraising Activities*

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

BAACS does not have any fund-raising activities planned for this or next year.

## *Fiscal Solvency Policies*

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

BAACS has implemented several new policies including:

Policy 610 - Purchases Subject to Bid

Policy 611 - Purchases Budgeted

Policy 612 - Purchases Not Budgeted

Policy 620 - GASB 54 Fund Balance Policy

Policy 622 - GASB 34 Statement

### **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)

*No files have been uploaded.*

## *Accounting System*

Changes to the accounting system the charter school uses:

BAACS has implemented several new policies including:

Policy 610 - Purchases Subject to Bid

Policy 611 - Purchases Budgeted

Policy 612 - Purchases Not Budgeted

Policy 620 - GASB 54 Fund Balance Policy

Policy 622 - GASB 34 Statement

## *Preliminary Statements of Revenues, Expenditures & Fund Balances*

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

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## *Financial Audits*

### **Basics**

Audit Firm: Cottrill Arbutina  
 Date of Last Audit: 06/30/2013  
 Fiscal Year Last Audited: 2011-12

### **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:

Cottrill Arbutina, a Certified Public Accounting Firm, audited the financial statements of the governmental activities and each major fund of BAACS, as of and for the end of June 30, 2012, which collectively comprises the Charter School's basic financial statements. The audit was conducted in accordance with auditing standards generally accepted in the United States. The firm concluded that the financial statements of BAACS presented fairly, in all material respects, the respective financial position of the governmental activities and each major fund and the respective changes in financial position for the year then ended in conformity with accounting principles.

The firm's audit report was organized as follows:

1. Independent Auditor's Report
2. Management's Discussion & Analysis (MD&A)
3. Statement of Net Assets
4. Statement of Activities
5. Balance Sheet - Governmental Funds
6. Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets
7. Statement of Revenues, Expenditures, Changes in Fund Balance - Governmental Funds
8. Reconciliation of the Governmental Funds - Statement of Revenues, expenditures, Changes in Fund Balance to the Statement of Activities
9. Statement of Revenues, Expenditures, Changes in Fund Balance, Budget and Actual - General Fund

### **Financial Audit Report**

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

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### **Citations**

Financial audit citations and the corresponding Charter School responses

Description	Response
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## *Federal Programs Consolidated Review*

### **Basics**

Title I Status:

Date of Last Federal  
Programs Consolidated Review: 01/01/1900

School Year Reviewed:

### **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

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### **Citations**

Federal Programs Consolidated Review citations and the corresponding Charter School responses

<b>Description</b>	<b>Response</b>
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# Special Education

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## *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**

<b>Support Service</b>	<b>Location</b>	<b>Teacher FTE</b>
Paraprofessional	Beaver Area Academic Charter School	2
Special Education Teacher	Beaver Area Academic Charter School	1

## **Special Education Contracted Services**

<b>Title</b>	<b>Amt. of Time per Week</b>	<b>Operator</b>	<b>Number of Students</b>
Director of Special Education	5 Days	Outside Contractor	10 or fewer
Nurse	5 Days	Outside Contractor	10 or fewer
Occupational Therapy	1.5 Hours	Outside Contractor	10 or fewer

Physical Therapy	4 Hours	Outside Contractor	10 or fewer
Psychologist	1 Days	Outside Contractor	10 or fewer
School Resource Officer	1 Days	Outside Contractor	80
Speech and Language	6 Hours	Outside Contractor	10 or fewer

### *Special Education Cyclical Monitoring*

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

06/17/2008  
Not Provided

### **Special Education Cyclical Monitoring Report**

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

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# Facilities

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

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

At June 30, 2012, BAACS had \$18,751 invested in furniture and equipment (all facilities are leased). The investments in Capital Assets, Net of Related Debt decreased \$2,500 during the fiscal year ending June 30, 2012. Depreciation expense was \$2,500 for the fiscal year ending June 30, 2012. There were no additions in the fiscal year ending June 30, 2012.

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

*\$0.00*

## *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:

At present, BAACS does not have concrete plans for the future development of a facility. Expansion of some or all programs would necessitate additional facilities.

## *Memorandums of Understanding*

Organization	Purpose
Beaver Police Department	Part-time School Resource Officer whose goals are to: <ol style="list-style-type: none"> <li data-bbox="505 1230 1372 1293">1. Build positive relationships between students, law enforcement and other members of the school community.</li> <li data-bbox="505 1331 1372 1423">2. Promote positive attitudes regarding the police role in society and to inform students of their rights and responsibilities as lawful citizens.</li> <li data-bbox="505 1461 1372 1554">3. Establish a positive working relationship in a cooperative effort to prevent juvenile delinquency and assist in student development.</li> <li data-bbox="505 1591 1372 1663">4. Maintain a safe and secure environment on campus, which will be conducive to learning.</li> </ol>

# Corrective Action Verification/Charter School 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: Beaver Area Academic CS

Chief Executive Officer: Dr. Brian J. White

Special Education Director/Coordinator: Teri Fleeson

BSE Special Education Adviser: Nancy Stanley

Date of Report: June 17, 2008      **Reminder: The timelines for corrective action of all non-compliance items may not**

First Visit Date: June 16, 2008      **exceed ONE YEAR from the Report of Findings Date.**

Y	N	NA	% #	Citation	Required Corrective Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.				
				<b>Topical Area: Policies and Procedures</b>				
Y				<b>1a. FSA-ASSISTIVE TECHNOLOGY</b>  <b>Standard:</b> The Local Education Agency (LEA) observed the requirement that the provision of assistive technology is reflected in the student's IEP.				
Y				<b>1b. FSA-ASSISTIVE TECHNOLOGY- HEARING AIDS</b>  <b>Standard:</b> 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				<b>8. FSA-SUSPENSIONS/EXPULSIONS</b>  <b>Standard:</b> The LEA adheres to procedural requirements in suspending students with disabilities.				

Y	N	NA	% #	Citation	Required Corrective Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.				
Y				<b>3. FSA-CHILD FIND</b>  <b>Standard:</b> LEA demonstrates compliance with annual public notice requirements.				
Y				<b>4. FSA-CONFIDENTIALITY</b>  <b>Standard:</b> The LEA is in compliance with confidentiality requirements.				
Y				<b>10. FSA-INDEPENDENT EDUCATIONAL EVALUATION</b>  <b>Standard:</b> The LEA documents a procedure for responding to requests made by parents for an independent educational evaluation at public expense.				
Y				<b>18. FSA-SURROGATE PARENTS</b>  <b>Standard:</b> The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.				
Y				<b>20. FSA-INTENSIVE INTERAGENCY</b>  <b>Standard:</b> The LEA identifies, reports, and provides for the provision of FAPE (free appropriate public education) for all students with disabilities including those students needing intensive interagency approaches.				
				<b>Topical Area: Training</b>				
Y				<b>14. FSA-TRAINING</b>  <b>Standard:</b> Parent opportunities for training and information sharing address the special knowledge, skills and abilities needed to serve the unique needs of children with disabilities.				

Y	N	NA	% #	Citation	Required Corrective Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.				
Y				<b>19. FSA-TRAINING</b>  <b>Standard:</b> 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.				
				<b>Topical Area: Evaluation and Reevaluation of Students</b>				
				<b>File Review</b> <b>Report of Results by Frequency Count of Responses</b>	<b>LEA will include the mandated information as required on student documents. PDE will conduct an on-site visit and record review to verify implementation of corrective action.</b>			
*	*	*	*	65. Permission to Evaluate				
*	*	*	*	65a. Permission to Reevaluate/Agreement to Waive Reevaluation				
*	*	*	*	66. Initial Evaluation Report				
*	*	*	*	66a. Reevaluation Report ( <i>valid for three years; students identified with a disability of mental retardation valid for two years</i> )				
*	*	*	*	<b>PERMISSION TO EVALUATE</b> <b>The following information exists:</b>				
*	*	*	*	70. Demographic data				
*	*	*	*	71. Reason(s) for referral for evaluation				

Y	N	NA	% #	Citation	Required Corrective Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				<b>Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.</b>				
*	*	*	*	72. Proposed assessment tools, tests, and procedures to be used				
*	*	*	*	73. Date(s) of proposed evaluation				
*	*	*	*	74. Contact person				
*	*	*	*	75. Phone number of contact person				
*	*	*	*	76. Parent signature				
				<b>PERMISSION TO REEVALUATE/AGREEMENT TO WAIVE REEVALUATION</b>				
*	*	*	*	70aa. Demographic data				
*	*	*	*	71aa. LEA recommended reevaluation is unnecessary at this time				
*	*	*	*	71bb. Reason for Reevaluation is indicated				
*	*	*	*	72aa. Proposed assessment tools, tests and procedures to be used				
*	*	*	*	73aa. Date(s) of proposed reevaluation				
*	*	*	*	74aa. Contact person				
*	*	*	*	75aa. Phone number of contact person				

Y	N	NA	% #	Citation	Required Corrective Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				<b>Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.</b>				
*	*	*	*	76aa. Parent signature or documentation of reasonable efforts to obtain consent				
				<b>INITIAL EVALUATION REPORT (ER) The following information exists:</b>				
*	*	*	*	77. Demographic data				
*	*	*	*	78. Reason(s) for referral				
*	*	*	*	79. Present levels of academic achievement				
*	*	*	*	79a. Related developmental needs of the child.				
*	*	*	*	80. Evaluation data results of direct intervention. Physical, social, or cultural background information relevant to the child's disability and need for special education.				
*	*	*	*	81. Current classroom-based assessments and observations, local and/or state assessments and observations by teachers and related service providers.				
*	*	*	*	82. Evaluations and information provided by the parents of the child ( <i>or documentation that the charter school attempted to obtain parent input</i> ).				
*	*	*	*	83. If an assessment is not conducted under standard conditions, description of the extent to which it varied from standard conditions.				
*	*	*	*	84. Summary of findings/interpretation of aptitude and achievement assessment results.				
*	*	*	*	85. Involvement and progress in the general education curriculum.				

Y	N	NA	% #	Citation	Required Corrective Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				<b>Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.</b>				
*	*	*	*	86. Relevant functional and development evaluation (ecological evaluation if appropriate)				
*	*	*	*	87. Vocational Technical Education Assessment Results (when appropriate)				
*	*	*	*	88. Interests, Preferences, Aptitudes (when appropriate)				
*	*	*	*	89. Functional Behavioral Assessment Results (if appropriate)				
*	*	*	*	90. Statement regarding students suspected of having a specific learning disability.				
*	*	*	*	91. Conclusions - disability determination and need for specially designed instruction ( <i>including recommendations regarding special education and related services needed to enable the student to meet the goals and participate as appropriate in the general curriculum.</i> )				
*	*	*	*	91a. Evaluation Team Participants documented				
*	*	*	*	91b. For students evaluated for LD documentation of Agree/Disagree				
*	*	*	*	91c. Documentation that report was provided to parent.				
				<b>REEVALUATION REPORT (RR)</b>				
*	*	*	*	77aa. Demographic Data				
*	*	*	*	92. Date IEP team reviewed existing evaluation data				

Y	N	NA	% #	Citation	Required Corrective Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				<b>Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.</b>				
*	*	*	*	92aa. Summary of Findings/Interpretation of Additional Data				
*	*	*	*	93. Determination of Need for Additional Data				
*	*	*	*	93aa. Conclusion regarding disability determination and continued eligibility for specially designed instruction.				
*	*	*	*	94aa. Evaluation Team Participants documented				
*	*	*	*	95aa. For students evaluated for LD documentation of Agree/Disagree				
*	*	*	*	96aa. Documentation that report was provided to the parent				
				<b>Topical Area: IEP</b>				
				<b>File Review Report of Results by Frequency Count of Responses</b>	<b>LEA will include the mandated information as required on student documents. PDE will conduct an on-site visit and record review to verify implementation of corrective action.</b>			
*	*	*	*	67. Invitation to Participate in IEP Team Meeting or Meeting				
*	*	*	*	68. Individualized Education Program ( <i>valid for one year</i> ) ( <i>No more than 30 calendar days from final ER date to complete IEP or no more than 1 year from the date of the last IEP</i> )				
				<b>INDIVIDUALIZED EDUCATION PROGRAM (IEP) The following information exists:</b>				

Y	N	NA	% #	Citation	Required Corrective Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				<b>Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.</b>				
*	*	*	*	97. Demographic data <b>Signature</b>				
*	*	*	*	98. Parent(s) <i>(or documented efforts to have them attend)</i>				
*	*	*	*	99. Regular Education Teacher <i>(or documented parent and LEA agreement to participate in another manner or excused)</i>				
*	*	*	*	100. Special Education Teacher <i>(or documented parent and LEA agreement to participate in another manner or excused)</i>				
*	*	*	*	101. Local Education Agency Representative <i>(or documented parent and LEA agreement to participate in another manner or excused)</i>				
*	*	*	*	102. Community Agency Representative <i>(if appropriate for transition planning) (or documented parent and LEA agreement to participate in another manner or excused)</i>				
*	*	*	*	103. Career/Technical Education Representative <i>(if appropriate) (or documented parent and LEA agreement to participate in another manner or excused)</i>				
*	*	*	*	104. Student <i>(The IEP team must invite the student if transition services are being planned or if the parents choose to have the student participate.)</i>				
*	*	*	*	105. Procedural Safeguards Notice was given during the school year.				
				<b>Part I Special Considerations</b>				
*	*	*	*	106. Special considerations the IEP team must consider before developing the IEP. Any factors checked must be addressed in the IEP.				
				<b>Part II Present Levels of Academic Achievement and Functional Performance</b>				

Y	N	NA	% #	Citation	Required Corrective Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				<b>Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.</b>				
*	*	*	*	107. Student's present levels of academic achievement and functional performance.				
*	*	*	*	108. How the student's disability affects involvement and progress in the general education curriculum.				
				<b>Part III Annual Goals and Objectives</b>				
*	*	*	*	109. Annual Goals are Measurable				
*	*	*	*	110a. Short Term Objectives <i>(Required for children with disabilities who take the alternate assessment aligned to alternate achievement standards - PASA.)</i>				
*	*	*	*	111. Method of Evaluation of Progress on Annual Goals				
*	*	*	*	111a. Indicate when periodic reports on progress will be provided to parents				
*	*	*	*	112. Documentation of Progress Reporting on Annual Goals				
				<b>Part IV Special Education/Related Services/Supplementary Aids and Services/Program Modifications</b>				
*	*	*	*	113. Program Modifications and Specially-Designed Instruction				
*	*	*	*	113a. 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?				
*	*	*	*	113b. If Program Modifications and Specially Designed Instruction are included on the IEP, the location, frequency, projected beginning date and duration of services are included.				

Y	N	NA	% #	Citation	Required Corrective Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				<b>Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.</b>				
*	*	*	*	114. Related Services ( <i>if on IEP, includes location, frequency, projected beginning date, and duration of services</i> ) ( <i>N/A only if related services not required by IEP.</i> )				
*	*	*	*	114a. 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?				
*	*	*	*	115. Supports for school personnel provided for the child				
*	*	*	*	115a. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the child, did the IEP team address those recommendations in development of this IEP?				
*	*	*	*	115b. If Supports for the child provided for school personnel are included on the IEP, the location, frequency, projected beginning date and duration of services are included.				
*	*	*	*	116. The IEP contains a statement of the specific ESY services or programs to be provided to the student or documentation that the IEP team considered and discussed ESY.				
*	*	*	*	116a. Where ESY services were deemed appropriate, the type, amount, location, frequency, projected beginning date and duration of services are included on the IEP.				
				<b>Part V Participation in State and Local Assessment</b>				
*	*	*	*	117. Did the IEP team document the team's decision regarding participation in district or state-wide assessment with or without accommodations? <i>(Applicable to statewide assessment of students in grades 3 through 8 and 11 only)</i>				

Y	N	NA	% #	Citation	Required Corrective Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				<b>Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.</b>				
*	*	*	*	117a. Did the IEP team document the team's decision regarding participation in local assessment with or without accommodations? ( <i>Applicable to those grades in which a local assessment was administered</i> ) ( <i>If a district administers a local assessment in any grade, the district is required to offer a local alternate assessment</i> )				
*	*	*	*	118. If the IEP team indicated the student participated in an alternate assessment (PASA for statewide assessments) did they provide an explanation of why?				
				<b>Part VI Least Restrictive Environment</b>				
*	*	*	*	119. Educational placement				
*	*	*	*	120. Explanation of the extent, if any, the student will not participate with children without disabilities in the regular class, or in the general education curriculum.				
				<b>Part VII Transition Planning</b>				
				<b>File Review Report of Results by Frequency Count of Responses</b>	<b>LEA will include the mandated information as required on student documents. PDE will conduct an on-site visit and record review to verify implementation of corrective action.</b>			
*	*	*	*	121. Evidence of age-appropriate transition assessment(s)				
*	*	*	*	122. Measurable post secondary goals (outcomes) for education or training and employment, and, as needed, independent living.				
*	*	*	*	122a. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Agency Responsible for Activity/Service identified				

Y	N	NA	% #	Citation	Required Corrective Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				<b>Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.</b>				
*	*	*	*	123. Transition activity/services (including courses of study) that focus on improving academic and functional achievement of the child to facilitate their movement from school to post school				
*	*	*	*	124. Measurable annual goals that will reasonably enable the child to meet the desired post-school goals.				
*	*	*	*	125. For transition services that are likely to be provided or paid for by other agencies, evidence that representatives of the agency(ies) were invited to attend the IEP meeting				
*	*	*	*	125a. Summary of student performance was completed. <i>(Required for students who are graduating or aging out)</i>				
				<b>Topical Area: Educational Placement</b>				
Y				<b>11. FSA-LOCATION OF INTERVENTION - CONTINUUM OF SERVICES</b>  <b>Standard-Continuum</b>  The LEA's continuum of special education services support the availability of LRE under 34 CFR Part 300.  <b>Standard-Distribution of School-Aged Students</b>  Students with disabilities are provided for in the least restrictive environment.				
Y				<b>11a. Provision of Extended School Year (ESY) Services</b>				
Y				<b>11b. Provision of Related Service Including Psychological Counseling</b>				

Y	N	NA	% #	Citation	Required Corrective Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.				
				<b>File Review</b> <b>Report of Results by Frequency Count of Responses</b>	<b>LEA will include the mandated information as required on student documents. PDE will conduct an on-site visit and record review to verify implementation of corrective action.</b>			
*	*	*	*	69. Notice of Recommended Educational Placement (Presented to parents at IEP meeting, mailed to parents, or documentation of date mailed must be available.)				
*	*	*	*	69a. All required components of the NOREP are completed and reflective of the student's current educational placement.				
				<b>Parent Interview</b> <b>Report of Results by Frequency Count of Responses</b>				
*	*		*	39. My child is receiving the supports and services agreed upon at the IEP meeting?  *				
				<b>Teacher Interview</b> <b>Report of Results by Frequency Count of Responses</b>				
*	*	*	*	64. Is the student receiving the supports and services agreed upon in the IEP?				
				<b>Other Non-Compliance Issues</b>				
<b>IMPROVEMENT PLANS - IF NO IS INDICATED AN IMPROVMENT PLAN IS REQUIRED</b>					<b>Required Action/Evidence of Change</b>			
				<b>Topical Area: Performance Outcomes</b>				

Y	N	NA	% #	Citation	Required Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.				
Y				<b>6. FSA-GRADUATION RATES</b>  <b>Standard:</b> The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.				
Y				<b>7. FSA-DROP-OUT RATES</b>  <b>Standard:</b> The number of students with disabilities in this LEA who drop out is comparable to the state drop out rates.				
Y				<b>11.1 FSA-LEAST RESTRICTIVE ENVIRONMENT</b>  <b>Standard:</b> The LEA demonstrates progress toward the State Performance Plan in the provision of FAPE in the least restrictive environment. 34 CFR 300.600				
Y				<b>15. FSA-PSSA &amp; PASA (Pennsylvania System of School Assessment; Pennsylvania Alternate System of Assessment) AND DISTRICT WIDE ASSESSMENT</b>  <b>Standard:</b> The LEA's population of students who participate in an alternate assessment is comparable with the state data.				
Y				<b>16. FSA-PUBLIC SCHOOL ENROLLMENT</b>  <b>Standard:</b> The LEA's percentage of children with disabilities served in special education is comparable to state data.				
				<b>Topical Area: Training</b>				
				<b>Parent Interview Report of Results by Frequency Count of Responses</b>	<b>LEA will review and consider the data responses in their development of the LEA improvement plan.</b>			



Y	N	NA	% #	Citation	Required Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				<b>Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.</b>				
			*	e. Strongly disagree				
			*	f. Very strongly disagree				
				43. Additional comments about child's program:  *				
*				<b>Teacher Interview Report of Results by Frequency Count of Responses</b>	<b>LEA will review and consider the data responses in their development of the LEA improvement plan.</b>			
*	*	*		45. Do you adapt and modify the general education curriculum based on the student's IEP?				
*	*	*		49. Are necessary supplemental aids and services as required in the student's IEP provided to support this student in regular education?				
*	*	*		55. Is the specially-designed instruction in the IEP appropriate to meet this students educational needs?				
*	*	*		55a. 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 child's current IEP and accept or reject the ER recommendations for appropriate educational reasons?				
*	*	*		55b. 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 child's current IEP and accept or reject the ER recommendations for appropriate educational reasons?				







Y	N	NA	% #	Citation	Required Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.				
				<b>Teacher Interview Report of Results by Frequency Count of Responses</b>	<b>LEA will review and consider the data responses in their development of the LEA improvement plan.</b>			
*	*	*		44. Are you familiar with the content of the student's IEP including accommodations and annual goals? <i>NA only if the student's IEP shows no involvement in regular education.</i>				
*	*	*		46. Are you and the special education personnel working together toward meeting measurable annual goals? <i>NA only if the student's IEP shows no involvement in regular education.</i>				
*	*	*		47. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team regarding this student?				
*	*	*		48. If supports for school personnel were included in the student's IEP, has the charter school provided those necessary supports (aids, resource materials, training, equipment)?				
*	*	*		51. Is this student participating in the regular class and the general education curriculum with children without disabilities to the maximum extent possible?				
*	*	*		52. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?				
*	*	*		53. Are you and the related service personnel and regular education staff working together toward meeting measurable annual goals?				
*	*	*		54. Do you hold the required certification to implement this students program?				
*	*	*		58. Was it an IEP team decision as to whether the student would participate in the PSSA, PASA, and other charter school-wide assessments?				
				<b>Topical Area: IEP Implementation</b>				

Y	N	NA	% #	Citation	Required Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.				
				<b>Parent Interview Report of Results by Frequency Count of Responses</b>	<b>LEA will review and consider the data responses in their development of the LEA improvement plan.</b>			
				34. When all students in the school receive a report card, I also received a progress report on my child's IEP goals.  Always    Most    Rarely    Never    Don't    Does Not Time                                      Know    Apply *				
				<b>Topical Area: Secondary Transition</b>				
				<b>Parent Interview Report of Results by Frequency Count of Responses</b>	<b>LEA will review and consider the data responses in their development of the LEA improvement plan.</b>			
*	*	*		30. My child is age 16 or older and he/she was invited to participate in transition planning.				
				35. I am satisfied with the transition services developed for my child.  Always    Most    Rarely    Never    Don't    Does Not Time                                      Know    Apply *				
				36. My child is learning skills that will lead to a high school diploma or further education or a job.  Always    Most    Rarely    Never    Don't    Does Not Time                                      Know    Apply *				
				<b>Teacher Interview Report of Results by Frequency Count of Responses</b>	<b>LEA will review and consider the data responses in their development of the LEA improvement plan.</b>			
*	*	*		60. Were the student's desired post school outcomes considered when the IEP team developed the instructional annual goals? (age 16 or older)				

Y	N	NA	% #	Citation	Required Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				<b>Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.</b>				
*	*	*		61. Where appropriate, with the consent of the parents, does the charter school invite a representative of any participating agency that is likely to be responsible for providing or paying for transition services?				
				<b>Special Education Student Interview</b>	<b>LEA will review and consider the data responses in their development of the LEA improvement plan.</b>			
				126. What kind of support are you currently receiving? * a. Learning Support * b. Speech/Language Support * c. Visual Support * d. Life Skills Support * e. Autistic Support * f. Hearing Impaired Support * g. Multi-handicapped Support * h. Emotional Support * i. Other: *				
*	*			127. Is this support enough to help you be successful in your school				
				128. How satisfied are you with your high school educational program?  Very                  Somewhat                  A little                  Not at all *                                  *                                  *                                  *				
				129. What do you like best about the program?  *				
				130. What do you like least about the program?  *				
				131. How satisfied are you with your special education support/service?  Very                  Somewhat                  A little                  Not at all *                                  *                                  *                                  *				

Y	N	NA	% #	Citation	Required Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				<b>Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.</b>				
				132. What do you like best about the special education support/services?  *				
				133. What do you like least about the special education support/services?  *				
				134. How much time do you spend with students who do not have  <b>Too Much          Enough          A little          Not at all</b> *                            *                            *                            *				
*	*			135. Do you participate in extra-curricular activities?				
				136. If yes, which ones:  *				
				137. If no, why not:  *				
*	*			138. Were you invited to participate in the last IEP meeting?  * <b>Other:</b> *				
*	*			139. Did you participate in the last IEP meeting?  * <b>Other:</b> *				
*	*			140. Do you have a post secondary transition program?  * <b>Other:</b> *				
*	*			141. Do you have an employment transition program?  * <b>Other:</b> *				
*	*			142. Do you have a community living transition program?  * <b>Other:</b> *				

Y	N	NA	% #	Citation	Required Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				<b>Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.</b>				
*	*			143. Did you assist in the development of the transition program?  * <b>Other:</b> *				
*	*			144. Is that transition program being followed?  * <b>Other:</b> *				
*	*			145. Did you discuss what you would do after graduation or finishing high school?  * <b>Other:</b> *				
				146. Which of the following agencies participate in your IEP development? * <b>a.</b> Office of Vocational Rehabilitation * <b>b.</b> County Mental Health/Retardation Service * <b>c.</b> Office of Children Youth Agency * <b>d.</b> Probation & Parole * <b>e.</b> None * <b>f.</b> Other Agencies (List) *				
*	*			147. If any agency participated in your IEP did they assist you or provide services?  * <b>Other:</b> *				
				148. Comments  *				
*	*			149. Do you participate in any activities in the community?				
				150. If yes, which ones?  *				
				151. If no, why not?  *				

Y	N	NA	% #	Citation	Required Action/Evidence of Change	Timelines and Resources	Extension Date	Closed Date
				Due to the small sample size (less than 10) this report will not reflect raw data counts to avoid violating Confidentiality requirements under 34 CFR 300.642.				
				152. Are there any other agencies that could help you within the community?  *				
				<b>Other Improvement Plan Issues</b>				

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

Name of School BEAVER AREA ACADEMIC CHARTER SCHOOL

Address BAACS 855 Second Street Beaver PA 15009

CEO Signature 

**REVENUES**

<b>6000</b>		<b>REVENUE FROM LOCAL SOURCES</b>	<b>799470.27</b>
<b>6500</b>		<b>EARNINGS ON INVESTMENTS</b>	
	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	
<b>6600</b>		<b>FOOD SERVICE REVENUE</b>	
	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	
<b>6700</b>		<b>REVENUES FROM STUDENT ACTIVITIES</b>	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	
<b>6800</b>		<b>REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH</b>	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	20274
	6830	Revenues from Intermediary Sources - Federal Funds	
	6890	Other Revenues from Intermediary Sources	
<b>6900</b>		<b>OTHER REVENUE FROM LOCAL SOURCES</b>	
	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	779196.27

	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	
	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 Withholding	
	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	
<b>7000</b>		<b>REVENUE FROM STATE SOURCES</b>	<b>21453.03</b>
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	
	7330	Health Services (Medical, Dental, Nurse, Act 25)	1628.7
	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 BENEFITS	
	7810	State Share of Social Security and Medicare Taxes	
	7820	State Share of Retirement Contributions	19824.33
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	
	7990	Other Technology Grants	
8000		REVENUE FROM FEDERAL SOURCES	1021.52
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	
	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 PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	



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

Name of School                      **BEAVER AREA ACADEMIC CHARTER SCHOOL**

Address of School            **BAACS 855 SECOND ST BEAVER PA 15009**

CEO Signature                     *C. Rowe*                    

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

**EXPENDITURES**

<b>1000</b>	<b>INSTRUCTION</b>		<b>714899.32</b>
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY		657612.56
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY		29265.24
1300	VOCATIONAL EDUCATION		28021.52
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY		
1600	ADULT EDUCATION PROGRAMS		
1700	HIGHER EDUCATION PROGRAMS		
1800	PRE-KINDERGARTEN		
<b>2000</b>	<b>SUPPORT SERVICES</b>		<b>175489.29</b>
2100	SUPPORT SERVICES - PUPIL PERSONNEL		4244.35
	2110 Supervision of Pupil Personnel Services		
	2120 Guidance Services		
	2130 Attendance Services		
	2140 Psychological Services		2100
	2150 Speech Pathology and Audiology Services		
	2160 Social Work Services		
	2170 Student Accounting Services		2144.35
	2190 Other Pupil Personnel Services		
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF		88612.49
	2210 Supervision of Educational Media Services		46172.05
	2220 Technology Support Services		8241
	2230 Educational Television Services		
	2240 Computer-Assisted Instruction Support Services		34199.74
	2250 School Library Services		
	2260 Instruction and Curriculum Development Services		
	2270 Instructional Staff Professional Development Services		
	2280 Nonpublic Support Services		

2300		<b>SUPPORT SERVICES - ADMINISTRATION</b>	<b>38717.7</b>
	2310	Board Services	
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	
	2360	Office of the Superintendent (Executive Director) Services	22509.02
	2370	Community Relations Services	
	2380	Office of the Principal Services	
	2390	Other Administration Services	16208.68
2400		<b>SUPPORT SERVICES - PUPIL HEALTH</b>	<b>2000</b>
2500		<b>SUPPORT SERVICES - BUSINESS</b>	<b>17543.07</b>
	2510	Fiscal Services	17543.07
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	
2600		<b>OPERATION AND MAINTENANCE OF PLANT SERVICES</b>	<b>22000</b>
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	22000
	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		<b>STUDENT TRANSPORTATION SERVICES</b>	<b>2254</b>
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	2254
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	
	2790	Other Student Transportation Services	
			117.68
2800		<b>SUPPORT SERVICES - CENTRAL</b>	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	117.68
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	
2900		<b>OTHER SUPPORT SERVICES - CENTRAL</b>	
	2990	Pass-Thru Funds	
3000		<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	<b>40158.83</b>
3100		<b>FOOD SERVICES</b>	

3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	
	3250	School Sponsored Athletics	
3300		COMMUNITY SERVICES	40158.83
	3310	Community Recreation	40158.83
	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
3400		SCHOLARSHIPS AND AWARDS	
4000		FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES	
4100		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200		EXISTING SITE IMPROVEMENT SERVICES	
4300		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	
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	
5200		FUND TRANSFERS	
5300		TRANSFERS INVOLVING COMPONENT UNITS	
5400		INTRAFUND TRANSFERS OUT	
5800		SUSPENSE ACCOUNT	
5900		BUDGETARY RESERVE	
<b>TOTAL EXPENDITURES</b>			<b>930547.44</b>

TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND  
BALANCE AS OF JUNE 30, 2008

-108602.62

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Beaver Area Academic Charter School  
855 Second Street  
Beaver, PA 15009

We have audited the accompanying financial statements of the governmental activities and each major fund of the Beaver Area Academic Charter School, as of and for the year ended June 30, 2012, which collectively comprise the Charter School's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Beaver Area Academic Charter School's management. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Beaver Area Academic Charter School, as of June 30, 2012, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages i through viii 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**COTTRILL, ARBUTINA & ASSOCIATES, P.C.**

*Certified Public Accountants*

*Cottrill, Arbutina & Associates, P.C.*

Beaver, PA 15009

December 5, 2012