

Belmont Charter School

Charter Annual Report

07/01/2013 - 06/30/2014

School Profile

Demographics

1630 Locust Street, 3rd Floor
Philadelphia, PA 19103
(215)823-8208

Phase:	Phase 1
CEO Name:	Jennifer Faustman
CEO E-mail address:	jennifer.faustman@cea-philly.org

Governance and Staff

Leadership Changes

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

During the 2013-2014 school year there were no changes to Belmont Charter School's Board of Directors. Jennifer Faustman, CEO, and Claire Cohen, CAO, also remained in their positions of leadership.

Board of Trustees Meeting Schedule

Location	Date and Time
1630 Locust Street, Philadelphia, PA 19103	11/13/2013 12:00 PM
1630 Locust Street, Philadelphia, PA 19103	5/14/2014 12:00 PM
1630 Locust Street, Philadelphia, PA 19103	6/18/2014 11:30 AM
1630 Locust Street, Philadelphia, PA 19103	6/25/2014 12:00 PM

Professional Staff Member Roster

Robyn Albeck	
PA Certified	Yes
Areas of Certification	Early Childhood N-3; Reading Specialist K-12
Grades Teaching or Serving	PK-2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Phillip Beard	
PA Certified	Yes
Areas of Certification	Elementary K-6 Reading Specialist
Grades Teaching or Serving	4-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading Specialist
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0

Percentage of Time in Areas Not Certified	0.0
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Craig Berman	
PA Certified	Yes
Areas of Certification	Mid-Level Science 7-9; Biology 7-12
Grades Teaching or Serving	7-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Science
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Iris Butler	
PA Certified	Yes
Areas of Certification	English 7-12
Grades Teaching or Serving	8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Allison Carden	
PA Certified	Yes
Areas of Certification	Music K-12
Grades Teaching or Serving	PK-3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Music
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Stephanie Chang	
PA Certified	Yes
Areas of Certification	Elementary K-6; SPED N-12
Grades Teaching or Serving	4
All Areas of Assignment, Subject Areas Teaching, or Services Provided	4th Grade

Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Daniel Concannon	
PA Certified	Yes
Areas of Certification	Social Studies 7-12
Grades Teaching or Serving	7-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Marion Cutler	
PA Certified	Yes
Areas of Certification	Elementary K-6; SPED N-12
Grades Teaching or Serving	K-2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Mara Davis	
PA Certified	Yes
Areas of Certification	Mid-Level Math 7-9
Grades Teaching or Serving	3-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Lashaya Duval-Shepard	
PA Certified	Yes
Areas of Certification	Elementary K-6
Grades Teaching or Serving	6
All Areas of Assignment, Subject Areas Teaching, or	Literacy

Services Provided	
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Lauren Fenicle	
PA Certified	Yes
Areas of Certification	Elementary K-6
Grades Teaching or Serving	2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	2nd Grade-General
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Josh Ferrer	
PA Certified	Yes
Areas of Certification	Elementary K-6
Grades Teaching or Serving	6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Science
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Karen Fields	
PA Certified	Yes
Areas of Certification	Elementary K-6; SPED N-12
Grades Teaching or Serving	6-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Mary Louise Finch	
PA Certified	Yes
Areas of Certification	Level II Mid-Level Math 7-9; Level II Elementary K-6; Level II Early

	Childhood N-3
Grades Teaching or Serving	7
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Shelby Fives	
PA Certified	Yes
Areas of Certification	HOUSSE Elementary K-6
Grades Teaching or Serving	2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	2nd Grade-General
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Gregory Glasheen	
PA Certified	Yes
Areas of Certification	Level II Elementary K-6
Grades Teaching or Serving	5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies & Literacy
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Christine Gottshall	
PA Certified	Yes
Areas of Certification	Elementary K-6
Grades Teaching or Serving	5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	5th Grade - General
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Kimberly Hartney	
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PA Certified	Yes
Areas of Certification	Level II Elementary K-6
Grades Teaching or Serving	4
All Areas of Assignment, Subject Areas Teaching, or Services Provided	4th Grade - General
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Edwyna Jones	
PA Certified	Yes
Areas of Certification	HOUSSE Elementary K-6
Grades Teaching or Serving	4
All Areas of Assignment, Subject Areas Teaching, or Services Provided	4th Grade - General
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Amy Kennedy	
PA Certified	Yes
Areas of Certification	Mid-Level Math 7-9; SPED N-12; Elementary K-6
Grades Teaching or Serving	6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Beth Levy	
PA Certified	Yes
Areas of Certification	Reading Specialist; Elementary K-6
Grades Teaching or Serving	1-4
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Rachel Lichtner	
PA Certified	Yes
Areas of Certification	Elementary K-6; SPED N-12; Mid-Level English 7-9
Grades Teaching or Serving	4
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Colleen Loubet	
PA Certified	Yes
Areas of Certification	Special Education
Grades Teaching or Serving	K-3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Cass Lowry	
PA Certified	Yes
Areas of Certification	Elementary K-6; Mid-Level English 7-9; Mid-Level Math 7-9; Mid-Level Science 7-9
Grades Teaching or Serving	3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	3rd Grade - General
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Lisa Lumpkin	
PA Certified	Yes
Areas of Certification	Level II Elementary K-6
Grades Teaching or Serving	3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	3rd Grade - General
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0

Percentage of Time in Areas Not Certified	0.0
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Jacquelyn McAleese	
PA Certified	Yes
Areas of Certification	Elementary K-6
Grades Teaching or Serving	1
All Areas of Assignment, Subject Areas Teaching, or Services Provided	1st Grade - General
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Edward McCabe	
PA Certified	Yes
Areas of Certification	Health and Physical Education
Grades Teaching or Serving	2-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Health and PE
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

James McCutcheon	
PA Certified	Yes
Areas of Certification	Level II Art K-12
Grades Teaching or Serving	1-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Art
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Christine Meisky	
PA Certified	Yes
Areas of Certification	Intern Elementary K-6
Grades Teaching or Serving	1
All Areas of Assignment, Subject Areas Teaching, or Services Provided	1st Grade - General
Number of Hours Annually Worked in Assignment	1350

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

Denise Metz	
PA Certified	Yes
Areas of Certification	Elementary K-6
Grades Teaching or Serving	1
All Areas of Assignment, Subject Areas Teaching, or Services Provided	1st Grade - General
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Denise Metz	
PA Certified	Yes
Areas of Certification	Elementary K-6
Grades Teaching or Serving	1
All Areas of Assignment, Subject Areas Teaching, or Services Provided	1st Grade - General
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Rasheeda Murphy	
PA Certified	Yes
Areas of Certification	Elementary K-6
Grades Teaching or Serving	5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	5th Grade - General
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Tom O'Connell	
PA Certified	Yes
Areas of Certification	Elementary K-6; SPED N-12
Grades Teaching or Serving	4
All Areas of Assignment, Subject Areas Teaching, or Services Provided	4th Grade - General

Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Brian Quinn	
PA Certified	Yes
Areas of Certification	Elementary K-6; SPED N-12
Grades Teaching or Serving	2-5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	General
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Megan Ramirez	
PA Certified	Yes
Areas of Certification	Elementary K-6; Early Childhood N-3
Grades Teaching or Serving	3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	3rd Grade - General
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Katherine Rutkowski	
PA Certified	Yes
Areas of Certification	Elementary K-6; SPED N-12
Grades Teaching or Serving	2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	2nd Grade-General
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Lindsay Rutter	
PA Certified	Yes
Areas of Certification	Elementary K-6
Grades Teaching or Serving	1

All Areas of Assignment, Subject Areas Teaching, or Services Provided	1st Grade - General
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Christine Stickney	
PA Certified	Yes
Areas of Certification	SPED N-12
Grades Teaching or Serving	5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Jacqueline Thompson	
PA Certified	Yes
Areas of Certification	Elementary K-6
Grades Teaching or Serving	3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	3rd Grade - General
Number of Hours Annually Worked in Assignment	1350
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Julie Ungerer-Welch	
PA Certified	Yes
Areas of Certification	Elementary K-6; SPED N-12
Grades Teaching or Serving	6-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Middle School Learning Support
Number of Hours Annually Worked in Assignment	1350
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	0.00	0.00	0.00	0.00	1.00
Principal	0.00	0.00	0.00	0.00	0.00	0.00
Assistant Principal	0.00	0.00	0.00	0.00	0.00	0.00
Classroom Teacher (including Master Teachers)	31.00	31.00	0.00	0.00	6.00	25.00
Specialty Teacher (including Master Teachers)	3.00	3.00	0.00	0.00	0.00	3.00
Special Education Teacher (including Master Teachers)	6.00	6.00	0.00	0.00	1.00	5.00
Special Education Coordinator	1.00	1.00	0.00	0.00	0.00	1.00
Counselor	0.00	0.00	0.00	0.00	0.00	0.00
Psychologist	0.00	0.00	0.00	0.00	0.00	0.00
School Nurse	0.00	0.00	0.00	0.00	0.00	0.00
Totals	42.00	41.00	0.00	0.00	7.00	35.00

Further explanation:

This narrative is empty.

Fiscal Matters

Major Fundraising Activities

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

Money was raised for the annual 5th Grade overnight camping trip to the Pocono Environmental Educational Center. In addition, Belmont Charter School raised over \$23,000 as recipients of the DICK's Sporting Goods Sports Matter matching grant. The money raised is going toward installing a new gym floor and funding a Girls volleyball team in the fall.

Fiscal Solvency Policies

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

No changes were made to the practices and procedures that monitor fiscal solvency during 2013-2014.

Fiscal Solvency Policy:

Belmont Charter School's budgets and financial records are reviewed yearly by the Board of Trustees. At the end of every fiscal year (July 1 - June 30) the Board reviews and passes the budget for the upcoming fiscal year. The Board President is consulted and gives approval if any major purchases or changes to the budget must occur and any substantial changes require a re-approval of the budget by the board. Financial records are transparent and are available for any board member to review.

The CEO, Board President, and Accounts Payable work to ensure all contracts and invoices are correct and paid in a timely manner. New contracts are negotiated between the vendor and appropriate members of the school management team. Once a preliminary contract is reached, it is reviewed by the CEO. If agreeable, it is signed by the appropriate executive and executed. Daily and monthly invoices are received and initially reviewed by Accounts payable. Accounts payable pairs the invoices with approved purchase orders and solicits approval from the appropriate member of management before submitting for payment. Checks are cut every two weeks. The CEO reviews all checks and invoices prior to signing and is responsible for signing all checks. Additionally, the Board President and Treasurer have check-signing permissions in case of emergencies.

Belmont Charter School utilizes the services of Repice & Taylor, an external accounting firm, to manage its finances and reporting for Title I. An accountant from Repice and Taylor works with Accounts Payable once a week to ensure that all reports are filed and financial requirements are met.

An independent audit is performed yearly by SD Associates.

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:

No changes were made to the accounting system used by Belmont Charter School.

Belmont Charter School maintains its books on a fund accounting basis in accordance with GAAP. It maintains a chart of accounts based on the Pennsylvania State Chart of Accounts for PA Public Schools, and all PDE reports are filed in this format. Quickbooks Accounting Software is used to classify, capture, and report all income and expenditures.

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: SD Associates
 Date of Last Audit: 06/30/2013
 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 audit for FY14 is scheduled to be completed in August, 2014 so attached is Belmont Charter School's most recent audit report from 2012-2013.

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
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Federal Programs Consolidated Review

Basics

Title I Status: Yes
 Date of Last Federal Programs Consolidated Review: 05/08/2012
 School Year Reviewed: 2011-2012

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
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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
Special Education Teacher	Belmont Charter School	1
Special Education Teacher	Belmont Charter School	1
Special Education Teacher	Belmont Charter School	1
Special Education Teacher	Belmont Charter School	1
Special Education Teacher	Belmont Charter School	1
Special Education Teacher	Belmont Charter School	0.75

Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
EBS - Occupational Therapy	40 Hours	Outside Contractor	10 or fewer

Sunbelt Staffing - Occupational Therapy	40 Hours	Outside Contractor	10 or fewer
Therapy Solutions - Speech and Language Therapy	40 Hours	Outside Contractor	10 or fewer

Special Education Cyclical Monitoring

Date of Last Special Education Cyclical Monitoring:

12/01/2010

Link to Report (Optional):

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:

There were no fixed assets acquired by Belmont Charter School during the 2013-2014 year.

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:

Belmont Charter School has no major facility development projects scheduled for 2014-2015. Small renovation projects will likely be conducted and new boilers will be installed in the school.

Memorandums of Understanding

Organization	Purpose
Allied Waste	Contracted to pick up and dispose of trash and recycling at Belmont Charter School.
Department of Human Services	Contracted to implement family support services at Belmont Charter School.
EBS	EBS was contracted to supply occupational therapy services to special education students.
Education Plus, Inc.	Education Plus was contracted to operate a school-based wellness center and provide school nurse and health services to Belmont Charter School.
Mantua Community Vector Control Inc.	Contracted to control and maintain any pest issues at Belmont Charter School.
Ned's Metropolitan Cleaning Service	Contracted to clean Belmont Charter School building.
Philadelphia Police Department - 16th District	MOU between 16th District and Belmont Charter School as part of PDE Safe Schools. Ensures the safety of our students and staff.
PHMC	Contracted to operate an afterschool OST program at Belmont Charter School.
Primos	Contracted as FSMC to prepare and supply food to Belmont Charter School students in compliance with NSLP guidelines.
Project Go	Truancy prevention program contracted to work with our administration and students.
Sunbelt Staffing	Contracted to supply occupational therapy services to Belmont

	Charter School special education students.
Therapy Solutions	Contracted to supply speech therapy services to special education students at Belmont Charter School.

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 Michael Karp on 7/30/2014

President, Board of Trustees

Affirmed by Jennifer Faustman on 7/31/2014

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 Michael Karp on 7/31/2014

President, Board of Trustees

Affirmed by Jennifer Faustman on 7/31/2014

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 Michael Karp on 7/31/2014

President, Board of Trustees

Affirmed by Jennifer Faustman on 7/31/2014

Chief Executive Officer

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2014

Name of School : Belmont Charter School

Address of School : 4030 Brown Street Philadelphia, PA 19104

CEO Signature _____

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	3,909.36
	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	5,492,544.22
	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	80,530.00
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	35,000.00
	7330	Health Services (Medical, Dental, Nurse, Act 25)	8,419.27
	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	13,322.92
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	260,080.00
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	386,141.00
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	78,501.00
	8520	Vocational Education	
	8530	Child Nutrition Program	352,940.68
	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	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
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			6,711,388.45

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2014

Name of School : Belmont Charter School

Address of School : 4030 Brown Street Philadelphia, PA 19104

CEO Signature

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

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	3,389,108.53
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	848,032.14
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	
1600	ADULT EDUCATION PROGRAMS	
1700	HIGHER EDUCATION PROGRAMS	
1800	PRE-KINDERGARTEN	
2000	SUPPORT SERVICES	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	
2110	Supervision of Pupil Personnel Services	
2120	Guidance Services	
2130	Attendance Services	
2140	Psychological Services	
2150	Speech Pathology and Audiology Services	
2160	Social Work Services	
2170	Student Accounting Services	
2190	Other Pupil Personnel Services	
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	
2210	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	
	2270	Instructional Staff Professional Development Services	
	2280	Nonpublic Support Services	
2300		SUPPORT SERVICES - ADMINISTRATION	
	2310	Board Services	
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	
	2360	Office of the Superintendent (Executive Director) Services	
	2370	Community Relations Services	
	2380	Office of the Principal Services	274,627.21
	2390	Other Administration Services	1,021,979.19
2400		SUPPORT SERVICES - PUPIL HEALTH	100,000.00
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	52,400.00
	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	622,974.46
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	
	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	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	

	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	366,804.19
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	161.30
	3250	School Sponsored Athletics	
3300		COMMUNITY SERVICES	
	3310	Community Recreation	
	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	1,494.26
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
TOTAL EXPENDITURES		6,677,581.28

**TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND
BALANCE AS OF JUNE 30, 2014**

33,807.17



Executive Summary BSE Compliance Monitoring Review of the Belmont CS

PART I SUMMARY OF FINDINGS

A. Review Process

Prior to the Bureau's monitoring the week of December 1, 2010, the Belmont CS was formally notified of the dates the onsite review would be conducted. Notice and invitation to comment was also provided to the Local Task Force on Right-to-Education. The charter school was informed of its responsibility to compile various reports, written policies, and procedures to document compliance with requirements.

While onsite, the monitoring team employed a variety of techniques to gain an in depth understanding of the charter school's program operations. This included:

- Interviews of charter school administrative and instructional personnel
- Review of policies, notices, plans, outcome and performance data, special education forms and formats, and data reports used and compiled by the charter school (Facilitated Self-Assessment)
- Comprehensive case studies (including classroom observations, interviews of parents, students, and general and special education teachers, and student file reviews).

B. General Findings

In reaching compliance determinations, the Bureau of Special Education (BSE) monitoring teams apply criteria contained in federal and state special education regulations. Specifically, these are:

- Individuals with Disabilities Education Improvement Act of 2004
- 22 Pa. Code Chapter 711
- 34 CFR Part 300

This report focuses on compliance with regulatory requirements and also contains descriptive information (such as interview and survey results) intended to provide feedback to assist in program planning.

C. Overall Findings

1. FACILITATED SELF ASSESSMENT (FSA)

The team reviewed the FSA submitted by the charter school and conducted onsite verification activities of the information submitted in the FSA. The onsite verification activities included review of policies, notices, procedures, and file reviews.

FSA	In Compliance	Out of Compliance
Assistive Technology and Services; Hearing Aids	2	0
Positive Behavior Support Policy	1	0
Child Find (Annual Public Notice and General Dissemination Materials)	1	0
Confidentiality	1	0
Dispute Resolution (Due process hearing decision implementation)	0	0
Exclusions: Suspensions and Expulsions (Procedural Requirements)	1	0
Independent Education Evaluation	1	0
Least Restrictive Environment (LRE)	0	1
Provision of Extended School Year Services	1	0
Provision of Related Service Including Psychological Counseling	1	0
Parent Training	1	0
Public School Enrollment	1	0
Surrogate Parents (Students Requiring)	1	0
Personnel Training	1	0
Intensive Interagency Approach	1	0
Summary of Academic Achievement and Functional Performance/Procedural Safeguard Requirements for Graduation	0	0
Disproportionate Representation that is the Result of Inappropriate Identification	1	0

IMPROVEMENT PLAN REQUIRED	Yes	No
Effective use of Dispute Resolution	0	1
Graduation Rates (SPP)	0	0
Dropout Rates (SPP)	0	0
Suspensions (Rates)	0	1
Least Restrictive Environment (LRE) (SPP)	0	1
Participation in PSSA and PASA (SPP)	0	1
Participation in Charter-Wide Assessment	0	1
Public School Enrollment	0	1
Disproportionate Representation due to Identification, Educational Environment, Suspension or Expulsion	0	1

2. FILE REVIEW (Student case studies)

The education records of randomly selected students participating in special education programs were studied to determine whether the charter school complied with essential requirements.

The status of compliance of the Belmont CS is as follows:

Sections of the FILE REVIEW	In Compliance	Out of Compliance	NA
Essential Student Documents Are Present and Were Prepared Within Timelines	83	3	74
Evaluation/Reevaluation: Process and Content	212	42	526
Individualized Education Program: Process and Content	387	26	387
Procedural Safeguards: Process and Content	110	3	7
TOTALS	792	74	994

3. TEACHER AND PARENT INTERVIEWS

Interviews were conducted with parents and teachers of students selected by the BSE for the sample group. The goal is to determine if the charter school involves parents and professionals in required processes (e.g., evaluation, IEP development), whether programs and services are being provided, and whether the charter school provides training to enhance knowledge. Parent and teacher satisfaction with the special education program is also generally assessed.

	# Yes Responses	# No Responses	# of Other Responses
Program Implementation: General Ed Teacher Interviews	211	9	85
Program Implementation: Special Ed Teacher Interviews	262	15	183
Program Implementation: Parent Interviews	174	25	98
TOTALS	647	49	366

4. STUDENT INTERVIEWS

Results of the student interviews are reflected on the Charter School Corrective Action Verification/Compliance and Improvement Planning document.

5. CLASSROOM OBSERVATIONS

Observations are conducted in classrooms of students selected by the BSE for the sample group.

	# Yes Responses	# No Responses	# of Other Responses
Classroom Observations	51	0	19

6. EDUCATIONAL BENEFIT REVIEW

	In Compliance	Out of Compliance
Educational Benefit Review		X

PART II CORRECTIVE ACTION PROCESS

PART I of this report presented an overall summary of findings. In the Appendix to the report, we have provided the detailed findings for each of the criteria of the compliance monitoring document, i.e. FSA, File Reviews, Interviews and Classroom Observations. The detailed report of findings includes:

- Criteria Number
- Statements of all requirements
- Whether each requirement was met, not met, not applicable or other
- Statements of corrective action required for those criteria not met. ***Criteria not met that require corrective action by the charter school are gray-shaded.***

Charter schools are advised that in accordance with requirements of the Individuals with Disabilities Education Act, all noncompliance must be corrected as soon as possible but in no case later than one year from the date of the monitoring report. The BSE is required to verify timely correction of noncompliance, and must report annually to the federal government and the public on this requirement.

Upon receipt of this report, the charter school should review the corrective action and improvement planning required. The report is formatted so that findings from all components of the monitoring are consolidated by topical area. The report lists the finding, and whether corrective action is required. For certain types of findings, corrective action will be prescribed, and will not vary from charter school to charter school. For example, if the finding is that the charter school lacks a specific required policy, it is reasonable to have the BSE prescribe a standardized remedy and timeline for correcting this deficiency. However, the majority of corrective action activities will be individually designed by the charter school based on their own unique circumstances and goals. Consistent with IDEA's general supervision requirements for states, BSE must approve all proposed corrective action.

With respect to the File Review, because students were selected at random, findings are generalized to the entire population of students with disabilities. During the corrective action review, the BSE Advisor will select students at random and will review updated data, i.e. records that were developed subsequent to the monitoring. Consequently, the charter school should approach corrective action on a systemic basis. As indicated above, the charter school is also required to correct student specific noncompliance identified during monitoring under the ICAP process. If there has been a finding of noncompliance in the Educational Benefit Review component, the individual students are identified to the charter school and, because of the significance of the provision of a free appropriate public education (FAPE) to these students; the charter school must take immediate corrective action.

The BSE Adviser will schedule an onsite visit with the charter school within 60 days following issuance of the monitoring report. The BSE Adviser, charter school, and PaTTAN staff will develop a Charter School Corrective Action Verification/Compliance and Improvement Plan. PaTTAN and IU staff is available to assist the charter school.

Upon conclusion of the corrective action process, the charter school will be notified of its successful completion of the monitoring process.

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

Division of Federal Program
Consolidated Program Review

2011-2012 School Year

Belmont CS

	<u>Name</u>	<u>Phone Number</u>	Check if Interviewed
Superintendent:	Jennifer Faustman	215-790-1294	<input checked="" type="checkbox"/>
Business Manager:	Tony Repice	267-767-3468	<input checked="" type="checkbox"/>
Title I Coordinator:	Katie Simpson	215-790-1294	<input type="checkbox"/>
Title II Part A Coordinator:	Katie Simpson	215-790-1294	<input type="checkbox"/>
Title III Coordinator:	n/a	n/a	<input type="checkbox"/>
Fiscal Requirements Coordinator:	Tony Repice	267-767-3468	<input checked="" type="checkbox"/>
Ed-Flex Waiver Review Coordinator:	n/a	n/a	<input type="checkbox"/>
Title VI-B REAP Coordinator:			<input type="checkbox"/>

Program(s) Reviewed:

- Title I Fiscal Requirements Title VI-B REAP
 Title II Part A Ed-Flex Waiver Review
 Title III

Program Reviewer/s: Dr. Gaylord J. Conquest

Visit Date: 5/8/2012

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		
1a. All core content area teachers employed by the LEA are highly qualified. (Core content teachers in All Schools, not just Title I)	<input type="checkbox"/>	<input checked="" 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		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>5/28/2012 4:40:08 PM State Monitor Gaylord Conquest There are two teachers who are not Highly Qualified.</td> </tr> </tbody> </table>	Monitor Comments	5/28/2012 4:40:08 PM State Monitor Gaylord Conquest There are two teachers who are not Highly Qualified.
Monitor Comments								
5/28/2012 4:40:08 PM State Monitor Gaylord Conquest There are two teachers who are not Highly Qualified.								
1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of teachers not highly qualified. Plan, progress & projected date of completion. <input type="checkbox"/> LEA Plan				

<p>2. All instructional paraprofessionals supported by Title I are highly qualified.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> List of paraprofessionals & their qualifications. <input type="checkbox"/> Verify number of paraprofessionals who have met highly qualified requirements. <input type="checkbox"/> AA Degree and/or local assessment 		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #cccccc; text-align: center;">District Comments</th> </tr> <tr> <td style="padding: 5px;"> 4/27/2012 10:11:08 AM District Administrator Belmont CS Admin no paraprofessionals are supported by title I </td> </tr> <tr> <th style="background-color: #cccccc; text-align: center;">Monitor Comments</th> </tr> <tr> <td style="padding: 5px;"> 5/28/2012 4:43:35 PM State Monitor Gaylord Conquest There are no paraprofessionals utilized in the Title I Program. </td> </tr> </table>	District Comments	4/27/2012 10:11:08 AM District Administrator Belmont CS Admin no paraprofessionals are supported by title I	Monitor Comments	5/28/2012 4:43:35 PM State Monitor Gaylord Conquest There are no paraprofessionals utilized in the Title I Program.
District Comments										
4/27/2012 10:11:08 AM District Administrator Belmont CS Admin no paraprofessionals are supported by title I										
Monitor Comments										
5/28/2012 4:43:35 PM State Monitor Gaylord Conquest There are no paraprofessionals utilized in the Title I Program.										
<p>3. Parents (in Title I schools ONLY) 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.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of parent/guardian notification						
<p>4. Parents (in Title I schools ONLY) 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.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of dated letter of notification to parent/guardian						

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		
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 checked="" 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"/>			<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td> 4/27/2012 10:15:50 AM District Administrator Belmont CS Admin we are a single school and our own district so we align with our own policies </td> </tr> </tbody> </table>	District Comments	4/27/2012 10:15:50 AM District Administrator Belmont CS Admin we are a single school and our own district so we align with our own policies
District Comments								
4/27/2012 10:15:50 AM District Administrator Belmont CS Admin we are a single school and our own district so we align with our own policies								
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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Translated documents such as fliers, letters, web site postings, etc.		<table border="1"> <tr> <td style="text-align: center;">District Comments</td> </tr> <tr> <td>4/27/2012 10:16:22 AM District Administrator Belmont CS Admin we do not have any ESL or non-English speaking parents</td> </tr> </table>	District Comments	4/27/2012 10:16:22 AM District Administrator Belmont CS Admin we do not have any ESL or non-English speaking parents
District Comments								
4/27/2012 10:16:22 AM District Administrator Belmont CS Admin we do not have any ESL or non-English speaking parents								
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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent meeting agendas <input checked="" type="checkbox"/> documentation shared or distributed				

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 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 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools, and translated documents.		<table border="1"> <tr> <td data-bbox="1591 708 1988 760" style="text-align: center;">District Comments</td> </tr> <tr> <td data-bbox="1591 763 1988 971"> 4/27/2012 10:16:57 AM District Administrator Belmont CS Admin parents go to the main office for resources </td> </tr> </table>	District Comments	4/27/2012 10:16:57 AM District Administrator Belmont CS Admin parents go to the main office for resources
District Comments								
4/27/2012 10:16:57 AM District Administrator Belmont CS Admin parents go to the main office for resources								

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		
1. The LEA notified parents if the LEA is identified for improvement or corrective action.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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.). <input type="checkbox"/> Newsletter <input type="checkbox"/> Mailed Letter <input type="checkbox"/> Website <input type="checkbox"/> Other	<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>4/27/2012 10:15:12 AM District Administrator Belmont CS Admin our school is not identified for improvement or corrective action</td> </tr> </tbody> </table>	District Comments	4/27/2012 10:15:12 AM District Administrator Belmont CS Admin our school is not identified for improvement or corrective action
District Comments								
4/27/2012 10:15:12 AM District Administrator Belmont CS Admin our school is not identified for improvement or corrective action								
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 checked="" 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.)		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>4/27/2012 10:15:17 AM District Administrator Belmont CS Admin our school is not identified for improvement or corrective action</td> </tr> </tbody> </table>	District Comments	4/27/2012 10:15:17 AM District Administrator Belmont CS Admin our school is not identified for improvement or corrective action
District Comments								
4/27/2012 10:15:17 AM District Administrator Belmont CS Admin our school is not identified for improvement or corrective action								

<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 checked="" type="checkbox"/>	<p><input type="checkbox"/> Reservation of Funds page of eGrants application.</p> <p><input type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds.</p>	<p>If the LEA also has schools in improvement 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>	<table border="1"> <thead> <tr> <th data-bbox="1606 38 1986 94" style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1606 94 1986 341"> <p>4/27/2012 10:15:20 AM District Administrator Belmont CS Admin our school is not identified for improvement or corrective action</p> </td> </tr> </tbody> </table>	District Comments	<p>4/27/2012 10:15:20 AM District Administrator Belmont CS Admin our school is not identified for improvement or corrective action</p>
District Comments								
<p>4/27/2012 10:15:20 AM District Administrator Belmont CS Admin our school is not identified for improvement or corrective action</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		
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. <input type="checkbox"/> Newsletter <input type="checkbox"/> Mail <input type="checkbox"/> Website <input type="checkbox"/> Other <input type="checkbox"/> In Different Languages	<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td>4/27/2012 10:11:34 AM District Administrator Belmont CS Admin the schools is not in improvement or corrective action</td> </tr> </tbody> </table>	District Comments	4/27/2012 10:11:34 AM District Administrator Belmont CS Admin the schools is not in improvement or corrective action
District Comments								
4/27/2012 10:11:34 AM District Administrator Belmont CS Admin the schools is not in improvement or corrective action								

<p>2. The LEA posted on their website beginning with SY 2007 and all subsequent years identified: a. Number of students eligible and transferred due to Choice. b. Number of students who were eligible and participated in SES. c. List of available schools for transfer. d. List of available SES providers.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Webpage <input type="checkbox"/> Student attendance for building offering choice. <input type="checkbox"/> Low Income or FRL numbers for school in SI 2 or CA.		<p style="text-align: center;">District Comments</p> <p>4/27/2012 10:11:42 AM District Administrator Belmont CS Admin the schools is not in improvement or corrective action</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"/>	<input type="checkbox"/> Copy of school improvement plan <input type="checkbox"/> Copy of Statement of Quality Assurance submitted to PDE with appropriate signatures. <input type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)		<p style="text-align: center;">District Comments</p> <p>4/27/2012 10:11:45 AM District Administrator Belmont CS Admin the schools is not in improvement or corrective action</p>
<p>4. Each school identified for improvement must spend at least 10% of its Title I building allocation on professional development activities. ONLY School Improvement. not required for Corrective Action.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds. <input type="checkbox"/> Sign-in sheets for professional development activities. <input type="checkbox"/> Meeting minutes or agendas regarding scientifically based methods and strategies. <input type="checkbox"/> Title I Budget		<p style="text-align: center;">District Comments</p> <p>4/27/2012 10:11:48 AM District Administrator Belmont CS Admin the schools is not in improvement or corrective action</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"/>	<input type="checkbox"/> Meeting agendas <input type="checkbox"/> Parent notifications <input type="checkbox"/> Meeting minutes		<p style="text-align: center;">District Comments</p> <p>4/27/2012 10:11:53 AM District Administrator Belmont CS Admin the schools is not in improvement or corrective action</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		
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. <input type="checkbox"/> Newsletter <input type="checkbox"/> Mail <input type="checkbox"/> Website <input type="checkbox"/> Other <input type="checkbox"/> As Part of a General Notification <input type="checkbox"/> In Different Languages	<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td>4/27/2012 10:12:05 AM District Administrator Belmont CS Admin the schools is not in improvement or corrective action</td> </tr> </tbody> </table>	District Comments	4/27/2012 10:12:05 AM District Administrator Belmont CS Admin the schools is not in improvement or corrective action
District Comments								
4/27/2012 10:12:05 AM District Administrator Belmont CS Admin the schools is not in improvement or corrective action								

<p>2. The LEA posted on their website prior to the beginning of the school year:</p> <p>a. Number of students eligible for transfer.</p> <p>b. Number of students who transferred.</p> <p>c. List of available schools for Choice transfers.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> LEA Webpage</p> <p><input type="checkbox"/> Student attendance for building offering choice.</p> <p><input type="checkbox"/> List of schools not in improvement available to accept Choice transferred students.</p>		<p>District Comments</p> <p>4/27/2012 10:12:23 AM District Administrator Belmont CS Admin we are a single school and our own district</p>
<p>3. The LEA implemented a priority system for satisfying school choice requests only when cost is above the 20% maximum of Title I.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Explanation or copy of policies regarding the prioritization that took place when granting school choice transfers.</p>	<p>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.</p>	<p>District Comments</p> <p>4/27/2012 10:12:27 AM District Administrator Belmont CS Admin we are a single school and our own district</p>
<p>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.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Reservation of Funds page of eGrants application.</p> <p><input type="checkbox"/> Other financial documents to document state and local funds used to support school choice costs.</p>	<p>• LEAs must set aside a minimum of 5%, but do not have to exceed 20%.</p>	<p>District Comments</p> <p>4/27/2012 10:12:32 AM District Administrator Belmont CS Admin we are a single school and our own district</p>
<p>5. 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"/>	<p><input type="checkbox"/> Appropriate records used to record school choice information.</p> <p><input type="checkbox"/> Choice data is entered in eGrants</p>	<p>Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.</p>	<p>District Comments</p> <p>4/27/2012 10:12:36 AM District Administrator Belmont CS Admin we are a single school and our own district</p>

<p>6. The LEA maintains records regarding transfer requests (approved and denied), numbers of students transferring and the buildings accepting transferred students.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Appropriate records used to record school choice information.</p> <p><input type="checkbox"/> Choice data is entered in eGrants</p>		<table border="1"> <thead> <tr> <th data-bbox="1625 42 1984 94" style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1625 94 1984 300"> <p>4/27/2012 10:12:40 AM District Administrator Belmont CS Admin we are a single school and our own district</p> </td> </tr> </tbody> </table>	District Comments	<p>4/27/2012 10:12:40 AM District Administrator Belmont CS Admin we are a single school and our own district</p>
District Comments								
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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
<p>1. The LEA 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.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <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. 	<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) <ul style="list-style-type: none"> <input type="checkbox"/> Newsletter <input type="checkbox"/> Mail <input type="checkbox"/> Website <input type="checkbox"/> Other <input type="checkbox"/> Part of General Notification <input type="checkbox"/> In Different Languages 	

<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. <input type="checkbox"/> Parents Asked	
<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>7. If the LEA requested rollover of unused funds set aside for SES 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.</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	Reviewers should ask parents if they were aware of the opportunity to request SES. <input type="checkbox"/> Parents Asked	

8. The LEA maintains records regarding the numbers of students participating in SES.	<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.		
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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
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 checked="" type="checkbox"/> Whole-school orientation-agenda/list of participants. <input checked="" type="checkbox"/> Planning Team roster and calendar of meetings. <input checked="" type="checkbox"/> Plan approval. <input checked="" 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 checked="" type="checkbox"/> Schoolwide agenda/minutes. <input checked="" type="checkbox"/> School wide plan that includes goals. <input type="checkbox"/> Completion of approved Generation 5 "Getting Results" School Improvement plan. (All required components are embedded in this plan.) <input type="checkbox"/> Assessments <input type="checkbox"/> Comprehensive Needs Assessment and a system of documentation. <input checked="" 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"/>			<table border="1"> <tr> <th style="text-align: center;">Monitor Comments</th> </tr> <tr> <td> 5/28/2012 4:57:43 PM State Monitor Gaylord Conquest The LEA is a single school, so this does not apply. </td> </tr> </table>	Monitor Comments	5/28/2012 4:57:43 PM State Monitor Gaylord Conquest The LEA is a single school, so this does not apply.
Monitor Comments								
5/28/2012 4:57:43 PM State Monitor Gaylord Conquest The LEA is a single school, so this does not apply.								
2f. Parent Involvement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					

2g. Transitioning preschool children	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			<table border="1"> <tr> <th data-bbox="1604 42 1986 94">District Comments</th> </tr> <tr> <td data-bbox="1604 94 1986 305"> 4/27/2012 11:09:29 AM District Administrator Belmont CS Admin 1-8th grade so this is not applicable </td> </tr> <tr> <th data-bbox="1604 305 1986 354">Monitor Comments</th> </tr> <tr> <td data-bbox="1604 354 1986 597"> 5/28/2012 4:58:22 PM State Monitor Gaylord Conquest Since the entry grade is Grade One, this item does not apply. </td> </tr> </table>	District Comments	4/27/2012 11:09:29 AM District Administrator Belmont CS Admin 1-8th grade so this is not applicable	Monitor Comments	5/28/2012 4:58:22 PM State Monitor Gaylord Conquest Since the entry grade is Grade One, this item does not apply.
District Comments										
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Monitor Comments										
5/28/2012 4:58:22 PM State Monitor Gaylord Conquest Since the entry grade is Grade One, this item does not apply.										
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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Financial reports. <input checked="" type="checkbox"/> SWP						

VIII. Targeted Assistance

Component VIII: Targeted Assistance								
The LEA targeted assistance programs meet all requirements.								
Sec. 1115								
<input checked="" type="checkbox"/> 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		
<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. 		<table border="1"> <thead> <tr> <th style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td>4/27/2012 10:13:05 AM District Administrator Belmont CS Admin we are a school wide title I school</td> </tr> </tbody> </table>	District Comments	4/27/2012 10:13:05 AM District Administrator Belmont CS Admin we are a school wide title I school
District Comments								
4/27/2012 10:13:05 AM District Administrator Belmont CS Admin we are a school wide title I school								
<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. 		<table border="1"> <thead> <tr> <th style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td>4/27/2012 10:13:11 AM District Administrator Belmont CS Admin we are a school wide title I school</td> </tr> </tbody> </table>	District Comments	4/27/2012 10:13:11 AM District Administrator Belmont CS Admin we are a school wide title I school
District Comments								
4/27/2012 10:13:11 AM District Administrator Belmont CS Admin we are a school wide title I school								

<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. 		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #cccccc; padding: 2px;">District Comments</th> </tr> <tr> <td style="padding: 2px;"> 4/27/2012 10:13:13 AM District Administrator Belmont CS Admin we are a school wide title I school </td> </tr> </table>	District Comments	4/27/2012 10:13:13 AM District Administrator Belmont CS Admin we are a school wide title I school
District Comments								
4/27/2012 10:13:13 AM District Administrator Belmont CS Admin we are a school wide title I school								
<p>4. Selection for eligible students.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <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 		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #cccccc; padding: 2px;">District Comments</th> </tr> <tr> <td style="padding: 2px;"> 4/27/2012 10:13:16 AM District Administrator Belmont CS Admin we are a school wide title I school </td> </tr> </table>	District Comments	4/27/2012 10:13:16 AM District Administrator Belmont CS Admin we are a school wide title I school
District Comments								
4/27/2012 10:13:16 AM District Administrator Belmont CS Admin we are a school wide title I school								

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
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		District Comments 4/27/2012 11:05:58 AM District Administrator Belmont CS Admin we are our own district
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		District Comments 4/27/2012 11:06:02 AM District Administrator Belmont CS Admin we are our own district
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		District Comments 4/27/2012 11:06:06 AM District Administrator Belmont CS Admin we are our own district

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	District Comments 4/27/2012 11:06:09 AM District Administrator Belmont CS Admin we are our own district
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	District Comments 4/27/2012 11:06:13 AM District Administrator Belmont CS Admin we are our own district
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	District Comments 4/27/2012 11:06:17 AM District Administrator Belmont CS Admin we are our own district
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	District Comments 4/27/2012 11:06:20 AM District Administrator Belmont CS Admin we are our own district
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	District Comments 4/27/2012 11:06:23 AM District Administrator Belmont CS Admin we are our own district
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	District Comments 4/27/2012 11:06:27 AM District Administrator Belmont CS Admin we are our own district

X. Comparability

Component X: Comparability								
The LEA complies with the comparability provisions of Title I.								
Sec. 1120A(c)								
<input checked="" type="checkbox"/> 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		
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 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 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.		<table border="1" style="width: 100%;"> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> <tr> <td>4/27/2012 10:13:36 AM District Administrator Belmont CS Admin we are a single school so this is not applicable</td> </tr> </table>	District Comments	4/27/2012 10:13:36 AM District Administrator Belmont CS Admin we are a single school so this is not applicable
District Comments								
4/27/2012 10:13:36 AM District Administrator Belmont CS Admin we are a single school so this is not applicable								

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Comments

During my visit, the federal monitor had the opportunity to speak with school personnel and parents. It appeared that there was a good working relationship between the two groups. Although two of their professional staff were not Highly Qualified, the LEA has a plan in place to ensure that they become highly qualified within a specific time period. Parent Survey-Although the LEA is compliant, you may want to consider expanding the survey and ask parent for workshop topics; ask parents more affective areas having to do with their children such as safety in school, had a good year, etc. All forms and documentation relating to Title I were found to be in compliance.

Title II A Program Review

Highly Qualified

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Highly Qualified Plan <input checked="" type="checkbox"/> List of teacher qualifications <input checked="" type="checkbox"/> Principal Attestation (PDE Form 425) <input checked="" type="checkbox"/> HQT IPDPs prepared for each teacher who is not highly qualified		<table border="1"> <thead> <tr> <th data-bbox="1612 315 2011 370">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1612 370 2011 704"> 5/28/2012 5:14:33 PM State Monitor Gaylord Conquest There are two teachers that are not Highly Qualified. </td> </tr> </tbody> </table>	Monitor Comments	5/28/2012 5:14:33 PM State Monitor Gaylord Conquest There are two teachers that are not Highly Qualified.
Monitor Comments								
5/28/2012 5:14:33 PM State Monitor Gaylord Conquest There are two teachers that are not 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Individual professional development plan for each nonHQ teacher <input type="checkbox"/> LEA-supported and/or sponsored PD exists to assist teachers				

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p>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></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> LEA/SEA plan</p> <p><input type="checkbox"/> Evidence exists that plan is being implemented <i>(this could vary from LEA to LEA)</i></p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1623 131 2003 180" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1623 180 2003 423"> <p>4/27/2012 10:26:11 AM District Administrator Belmont CS Admin we are our own school district to this is not applicable</p> </td> </tr> <tr> <th data-bbox="1623 423 2003 472" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1623 472 2003 686"> <p>5/28/2012 5:16:58 PM State Monitor Gaylord Conquest The LEA is not in School Improvement.</p> </td> </tr> </tbody> </table>	District Comments	<p>4/27/2012 10:26:11 AM District Administrator Belmont CS Admin we are our own school district to this is not applicable</p>	Monitor Comments	<p>5/28/2012 5:16:58 PM State Monitor Gaylord Conquest The LEA is not in School Improvement.</p>
District Comments										
<p>4/27/2012 10:26:11 AM District Administrator Belmont CS Admin we are our own school district to this is not applicable</p>										
Monitor Comments										
<p>5/28/2012 5:16:58 PM State Monitor Gaylord Conquest The LEA is not in School Improvement.</p>										

Professional Development

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Meeting Notices		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>4/27/2012 10:29:13 AM District Administrator Belmont CS Admin discussed with parents at parent involvement policy meeting</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>5/28/2012 5:18:56 PM State Monitor Gaylord Conquest Professional development was discussed at a meeting on March 20, 2012.</td> </tr> </tbody> </table>	District Comments	4/27/2012 10:29:13 AM District Administrator Belmont CS Admin discussed with parents at parent involvement policy meeting	Monitor Comments	5/28/2012 5:18:56 PM State Monitor Gaylord Conquest Professional development was discussed at a meeting on March 20, 2012.
District Comments										
4/27/2012 10:29:13 AM District Administrator Belmont CS Admin discussed with parents at parent involvement policy meeting										
Monitor Comments										
5/28/2012 5:18:56 PM State Monitor Gaylord Conquest Professional development was discussed at a meeting on March 20, 2012.										
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.						
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 type="checkbox"/> List of In-Service activities <input checked="" type="checkbox"/> Attendance rosters						

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
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 type="checkbox"/> PD needs assessment <input type="checkbox"/> Teacher surveys <input checked="" type="checkbox"/> ACT 48 PD plan		

Class Size Reduction

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	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 type="checkbox"/> Highly Qualified Teachers <input type="checkbox"/> SI Schools		<p style="text-align: center;">District Comments</p> <p>4/27/2012 10:30:42 AM District Administrator Belmont CS Admin we are our own district</p> <p style="text-align: center;">Monitor Comments</p> <p>5/28/2012 5:20:43 PM State Monitor Gaylord Conquest No monies are utilized for class size reduction.</p>
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 type="checkbox"/> Highly Qualified Teacher Credentials from PDE		<p style="text-align: center;">District Comments</p> <p>4/27/2012 10:31:00 AM District Administrator Belmont CS Admin we are a school wide Title I school</p> <p style="text-align: center;">Monitor Comments</p> <p>5/28/2012 5:21:07 PM State Monitor Gaylord Conquest No monies are utilized for class size reduction.</p> <p style="text-align: center;">Monitor Comments</p> <p>5/28/2012 5:21:32 PM State Monitor Gaylord Conquest No monies are utilized for class size reduction.</p>

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
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		<p style="text-align: center;">District Comments</p> <p>4/27/2012 10:31:17 AM District Administrator Belmont CS Admin we are a public school and our own school district</p> <p style="text-align: center;">Monitor Comments</p> <p>5/28/2012 5:24:47 PM State Monitor Gaylord Conquest The LEA does not deal with nonpublic children, so this item is not applicable.</p>
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		<p style="text-align: center;">District Comments</p> <p>5/3/2012 3:35:54 PM District Administrator Belmont CS Admin we are a public school and our own school district</p> <p style="text-align: center;">Monitor Comments</p> <p>5/28/2012 5:23:36 PM State Monitor Gaylord Conquest The federal monitor changed the response from N/A to Met because the LEA does have an Equity Plan.</p>

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Comments

The LEA has a strong commitment to Professional Development. All forms and documentation relating to Title II were found to be in compliance.

Title III Program Review

This LEA participates in a Title III Consortium and Title III data will be supplied by the IU or the LEA has declined to accept Title III funds.

- I. PA English Language Proficiency Standards (PA ELPS) for English Language Learners
- II. Assessment
- III. Accountability
- IV. Evaluation
- V. Required Subgrantee Activities for LEP
- VI. Authorized Subgrantee Activities for LEP
- VII. Authorized Subgrantee Activities for Immigrant Children and Youth
- VIII. Parental Notification
- IX. Implementation of the Title III Application - Local Plans
- X. Post Exit Student Monitoring
- XI. Comments

I. PA English Language Proficiency Standards (PA ELPS) for English Language Learners

Section 3113(b)(2) and Section 1111(b)(1)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA curriculum in Reading/Language Arts, Science, Math, and Social Studies includes the PA ELPS and is aligned to state academic content standards.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Content curriculum alignment <input type="checkbox"/> Lesson plans		
2. The LEA has disseminated PA ELPS and provided professional development to all teachers on the PA ELPS.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Professional development proof	Agendas, sign-in sheets, training schedule, Act 48 credit hour <input type="checkbox"/> Agendas <input type="checkbox"/> Sign-in Sheets <input type="checkbox"/> Training Schedule <input type="checkbox"/> Act 48 Credit Hour	

II. Assessment

Section 3113(b)(3)(C)(D)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. All LEP students have been annually assessed for English language proficiency (ELP) using the required state annual ELP assessment (ACCESS for ELLs)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Completion of on-line ELP assessment ordering system via MetriTech (required), UPS receipt verifying return of state annual ELP assessment, LEA performance score reports, and inclusion of performance results in students permanent record folder	<input type="checkbox"/> LEA database records of LEP students and assessment scores <input type="checkbox"/> eMetric system reports	
2. The LEA uses the state screening and placement tool (WAPT) for entry into an ESL program and for the determination of the assessment tier for the state annual ELP assessment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> WAPT screening and placement assessment results are included in the student's permanent record folder		
3. The LEA assesses students within 30 days of the beginning of the school year or within 14 days of initial school entry.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Student records indicating date of enrollment and date of assessment using the state screening and placement tool (WAPT).	<input type="checkbox"/> LEA database records	
4. The LEA has in place a procedure to ensure that all teachers who administer the ACCESS for ELLs have taken and passed the online WIDA ACCESS test administrator training course	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> WIDA test administrator training proof maintained by LEA ESL program administrator or assessment coordinator	<input type="checkbox"/> Proof of completion of on-line teacher training for test administration with proof of 80% or better teacher score	
5. LEP students are assessed using the PSSA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> PSSA results for the LEP subgroup (grades 3-8 and 11)	<input type="checkbox"/> LEA database records <input type="checkbox"/> eMetric system reports	

III. Accountability

Section 3122

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA/Consortia verifies LEP students meet annual measurable achievement objectives (AMAOs).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of AMAO Status Report and letter received from the SEA		
2. The LEA/Consortia develops an improvement plan if it has not met AMAOs for 2 or 4 consecutive years. <i>(This has not yet been implemented by PDE.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of the improvement plan within Getting Results		
3. If the LEA is part of a consortium, the LEA has a signed copy of the Memorandum of Understanding specifying the responsibilities of both the fiscal agent and the individual LEAs related to services, parental notification and AMAO Improvement Planning.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of the Memorandum of Understanding between the LEA and fiscal agent.		

IV. Evaluation

Section 3121

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA completes the LEP SYSTEM on or before the State provided due date.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of the Accuracy Certification Statement (ACS) for the LEP SYSTEM	Refer to the PDE website for State due dates	
2. The LEA completes the PIMS on or before the State provided due date.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of the ACS for PIMS	Refer to the PDE website for State due dates	
3. The LEA performs regular Program evaluations based on multiple criteria that measure student progress in attaining English proficiency and attainment of academic and achievement standards. LEA implements improvements based on this evaluation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of LEP System Report <input type="checkbox"/> Written program evaluation		

V. Required Subgrantee Activities for LEP

Section 3115(c)(1)(2)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. The LEA/Consortia is responsible for increasing the English proficiency of ELLs.</p> <p>The LEA/Consortia bases its instructional programs on scientifically based research.</p> <p>The LEA/Consortia demonstrates the effectiveness of the programs to increasing a) English Language Proficiency b) Student academic achievement in the core academic subjects</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Student records and grades <input type="checkbox"/> Evidence that the language instructional programs are based on scientifically based research <input type="checkbox"/> ACCESS for ELLs Score Report data <input type="checkbox"/> PSSA Score Report data <input type="checkbox"/> District AMAO Status Reports		
<p>2. The LEA/Consortia is responsible to provide high quality professional development to the classroom teachers, principals, administrators, and other personnel designed to:</p> <p>a. Improve instruction and assessment of ELLs b. Enhance the ability of teachers to use curricula, assessment measures, and instructional strategies. c. Based on SBR demonstrating the effectiveness of the PD in increasing the children's English language Proficiency d. Sufficient intensity and duration to have positive and lasting impact on teacher classroom performance</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Evidence of professional development plan (Act 48) for ALL teachers <input type="checkbox"/> Completion of eGrant System subgrantee professional development activities	<input type="checkbox"/> Agenda <input type="checkbox"/> Training schedule <input type="checkbox"/> Teacher Act 48 lists	

VI. Authorized Subgrantee Activities for LEP

Section 3115(d)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. Authorized Activities:</p> <p>a. Upgrading program objectives and effective instruction strategies. Improving the instruction materials, education software, and assessment procedures</p> <p>b. Providing tutorials and academic or vocational education for ELLs; and intensified instruction</p> <p>c. Developing and implementing elementary or secondary school instructional educational programs that are coordinated with other relevant programs and services. Improving the ELP and academic achievement of ELLs</p> <p>d. Providing community participation programs, family literacy services, and parent outreach and training activities to ELLs and their families.</p> <p>e. Improving the instruction of ELLs by providing acquisition or development of ed technology or instructional materials; access to and participation in electronic networks for materials, training, and communication; and incorporation of the resources</p> <p>f. Other activities</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Title III application <input type="checkbox"/> A record of students being served <input type="checkbox"/> The type of programs being implemented		

VII. Authorized Subgrantee Activities for Immigrant Children and Youth

Monitored ONLY FOR LEAs that receive Immigrant funding

Section 3115(e)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. Authorized Activities:</p> <p>"(A) family literacy, parent outreach, and training activities designed to assist parents to become active participants in the education of their children;</p> <p>"(B) support for personnel, including teacher aides who have been specifically trained, or are being trained, to provide services to immigrant children and youth;</p> <p>"(C) provision of tutorials, mentoring, and academic or career counseling for immigrant children and youth;</p> <p>"(D) identification and acquisition of curricular materials, educational software, and technologies to be used in the program carried out with funds;</p> <p>"(E) basic instruction services that are directly attributable to the presence in the school district involved of immigrant children and youth, including the payment of costs of providing additional classroom supplies, costs of transportation, or such other costs as are directly attributable to such additional basic instruction services;</p> <p>"(F) other instruction services that are designed to assist immigrant children and youth to achieve in elementary schools and secondary schools in the United States, such as programs of introduction to the educational system and civics education; and</p> <p>"(G) activities, coordinated with community-based organizations, institutions of higher education, private sector entities, or other entities with expertise in working with immigrants, to assist parents of immigrant children and youth by offering comprehensive community services.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Title III application <input type="checkbox"/> A record of students being served <input type="checkbox"/> The type of programs being implemented		

VIII. Parental Notification

Section 3302

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA/Consortia provides notifications to parents in an understandable uniform format, and, to the extent practical, in a language that the parent can understand. Notification includes basis for placement, level of proficiency, method of instruction, how the program will meet the student's needs, and exit criteria.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent letters for placement in Title III programs	<input type="checkbox"/> Use of Transact for translations	
2. The LEA/Consortia has parent notification provisions for identification and placement for Title III supplemental programs within 30 days of the beginning of school or 2 weeks after school begins.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent letters for placement in Title III programs		
3. The LEA/Consortia sends parent notification for failure to meet AMAOs, of such failure not later than 30 days after such failure occurs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent letter for AMAO status	<input type="checkbox"/> Use of Transact for translations	
4. Parental participation and outreach provisions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent participation policies are distributed to parents on a regular basis <input type="checkbox"/> Evidence of outreach with parents of ELL students about how they can be involved in their child's education	<input type="checkbox"/> Written in the application	

IX. Implementation of the Title III Application - Local Plans

Section 3116

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. Submission of annual Title III application, implementation of application, and evaluation of success of Title III Implementation Plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of signed rider and application		
<p>2. The LEA/Consortia complies with NCLB requirements regarding participation of LEP students and teachers in private schools under Title III.</p> <p>The LEA/Consortia provides:</p> <p>a. Policies and procedures for provision of services to eligible children attending private schools</p> <p>b. Third party contract(s)</p> <p>c. Copies of local application and budgets that document appropriate set asides (LEA)</p> <p>d. Evidence that consultation occurred between LEA and private school officials</p> <p>e. Evidence that private school children and teachers are receiving equitable services</p> <p>f. Evidence that the LEA is evaluating the Title III program serving private school students</p> <p>g. Evidence the LEA regularly supervises the provision of Title III services to private school children</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Written policies and procedures, letters, emails or meeting agendas of LEA consultation with non-publics schools. Written agreement of equitable services to be provided. Evaluation plan for private school, program success, Supervisory consultation.		
3. The LEA/Consortia has a policy and/or LEA assessment (oral/written communication skills) for teacher English fluency.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Teacher fluency assessment results		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
4. LEAs/Consortia that have teachers providing instruction in a language other than English must have a procedure for ensuring the teachers are fluent in the language of instruction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Procedure used to determine fluency, must include appropriate Instructional level 1 or 2 certifications as well the ESL specialist endorsement. If grading student English performance, teachers must meet the highly qualified definition.		
5. The LEA/Consortia supplements, not supplants, the core program with Title III funds. Programs/Activities must be in addition to or supporting core programs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Verification of difference between core program budget and expenditures, and Title III budget and expenditures	Evidence of budget/expenditures for ESL in state and local funds Time & effort logs	

X. Post Exit Student Monitoring

Section 3121 (a)(4)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEAs have evidence of monitoring former ELLs exited from an ESL language instruction educational program for the 1st and 2nd years after exit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Student Progress Reports <input type="checkbox"/> Teacher Reports <input type="checkbox"/> PDE Sample post-monitoring tool (available spring 2009)		

Component XI: Fiscal Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
A. Audits 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. OMB Circular A-87	1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA response to findings. <input type="checkbox"/> PDE follow-up reviews of findings. <input checked="" type="checkbox"/> Independent auditors report shows that the LEA has corrected all action required.	PDE Monitor review single audit from previous year (federal programs only) and reviews district comments (management letter).			
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 type="checkbox"/> Title I Budget section on eGrants.		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>4/27/2012 10:34:29 AM District Administrator Belmont CS Admin there is no carryover so this is not applicable</td> </tr> </tbody> </table>	District Comments	4/27/2012 10:34:29 AM District Administrator Belmont CS Admin there is no carryover so this is not applicable
	District Comments								
4/27/2012 10:34:29 AM District Administrator Belmont CS Admin there is no carryover so this is not applicable									
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.		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>4/27/2012 10:34:45 AM District Administrator Belmont CS Admin there is no waiver need so this is not applicable</td> </tr> </tbody> </table>	District Comments	4/27/2012 10:34:45 AM District Administrator Belmont CS Admin there is no waiver need so this is not applicable	
District Comments									
4/27/2012 10:34:45 AM District Administrator Belmont CS Admin there is no waiver need so this is not applicable									
C. Rank Order									

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>	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				
	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.		<table border="1"> <tr> <th data-bbox="1635 334 2003 391">District Comments</th> </tr> <tr> <td data-bbox="1635 391 2003 610"> 4/27/2012 10:35:25 AM District Administrator Belmont CS Admin we are a single school so this is not applicable </td> </tr> </table>	District Comments	4/27/2012 10:35:25 AM District Administrator Belmont CS Admin we are a single school so this is not applicable
	District Comments								
	4/27/2012 10:35:25 AM District Administrator Belmont CS Admin we are a single school so this is not applicable								
	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.		<table border="1"> <tr> <th data-bbox="1635 610 2003 667">District Comments</th> </tr> <tr> <td data-bbox="1635 667 2003 886"> 4/27/2012 10:35:31 AM District Administrator Belmont CS Admin we are a single school so this is not applicable </td> </tr> </table>	District Comments	4/27/2012 10:35:31 AM District Administrator Belmont CS Admin we are a single school so this is not applicable
District Comments									
4/27/2012 10:35:31 AM District Administrator Belmont CS Admin we are a single school so this is not applicable									
4. The allocation to each eligible school and the per pupil allocation match.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Per pupil expenditures at building level matches consolidated application		<table border="1"> <tr> <th data-bbox="1635 886 2003 943">Monitor Comments</th> </tr> <tr> <td data-bbox="1635 943 2003 1195"> 5/28/2012 5:30:24 PM State Monitor Gaylord Conquest The LEA is a single school, so this item is not applicable. </td> </tr> </table>	Monitor Comments	5/28/2012 5:30:24 PM State Monitor Gaylord Conquest The LEA is a single school, so this item is not applicable.	
Monitor Comments									
5/28/2012 5:30:24 PM State Monitor Gaylord Conquest The LEA is a single school, so this item is not applicable.									
5. Allocations given to Title I schools match approved amounts on consolidated application.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Local budget sheets. <input type="checkbox"/> System tracking expenditure reports.		<table border="1"> <tr> <th data-bbox="1635 1195 2003 1252">District Comments</th> </tr> <tr> <td data-bbox="1635 1252 2003 1461"> 4/27/2012 10:36:00 AM District Administrator Belmont CS Admin we are a single school so this is not applicable </td> </tr> </table>	District Comments	4/27/2012 10:36:00 AM District Administrator Belmont CS Admin we are a single school so this is not applicable	
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
	6. The prekindergarten (PreK) children are excluded from the poverty count of any school.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> The LEA's count of children from low income families does not include children under the age of 5.		<table border="1"> <thead> <tr> <th data-bbox="1635 164 2003 215">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1635 215 2003 428"> 4/27/2012 10:36:11 AM District Administrator Belmont CS Admin there is no Pre-K so this is not applicable </td> </tr> </tbody> </table>	District Comments	4/27/2012 10:36:11 AM District Administrator Belmont CS Admin there is no Pre-K so this is not applicable
District Comments									
4/27/2012 10:36:11 AM District Administrator Belmont CS Admin there is no Pre-K so this is not applicable									

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	
<p>D. Supplement / Supplant</p> <p>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.</p> <p>Sec. 1114 Sec. 1115 Sec. 1116 Sec. 1120A</p>	<p>1. LEA approved budget and records of expenditures of Title I funds at the district level match.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Statement of Allocation & Expenditures	<p>Pertains to:</p> <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First <p>*Documentation may minimal or non-existent in cases regarding supplanting. If you think there may be a problem, refer to DFP Regional Coordinator.</p>		
	<p>2. Schoolwide program expenditures verify that funds have not supplanted non-federal resources.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Statement of Allocation & Expenditures. <input checked="" type="checkbox"/> Expenditures match SWP activities <input type="checkbox"/> State/local fund expenditures have not decreased			
	<p>3. Targeted assistance program expenditures meet the statutory requirements and are supplemental in nature & do not supplant non-federal resources.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Statement of Allocation & Expenditures are supplemental		<table border="1"> <thead> <tr> <th data-bbox="1635 1169 2003 1219">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1635 1219 2003 1461"> <p>4/27/2012 10:38:35 AM District Administrator Belmont CS Admin we are a school-wide school and do not have targeted assistance</p> </td> </tr> </tbody> </table>	District Comments
District Comments								
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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 type="checkbox"/> Equipment Inventory List	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td>4/27/2012 12:32:01 PM District Administrator Belmont CS Admin inventory taken by Jason Glass, Technology Director and Alex Tin, Network Administrator</td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td>5/28/2012 5:33:27 PM State Monitor Gaylord Conquest The LEA does have small and attractive equipment which would require the physical inventory.</td> </tr> </tbody> </table>	District Comments	4/27/2012 12:32:01 PM District Administrator Belmont CS Admin inventory taken by Jason Glass, Technology Director and Alex Tin, Network Administrator	Monitor Comments
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5/28/2012 5:33:27 PM State Monitor Gaylord Conquest The LEA does have small and attractive equipment which would require the physical inventory.										
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 	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td>4/27/2012 10:45:18 AM District Administrator Belmont CS Admin we are a charter school so this is not applicable</td> </tr> </tbody> </table>	District Comments	4/27/2012 10:45:18 AM District Administrator Belmont CS Admin we are a charter school so this is not applicable	
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
	2. LEA has reserved an amount equal to 20% of its Title I allocation for transportation/supplemental services or both. (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).		<table border="1"> <thead> <tr> <th data-bbox="1635 165 2003 214">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1635 214 2003 425"> 4/27/2012 10:45:43 AM District Administrator Belmont CS Admin our school is not in school improvement </td> </tr> </tbody> </table>	District Comments	4/27/2012 10:45:43 AM District Administrator Belmont CS Admin our school is not in school improvement
District Comments									
4/27/2012 10:45:43 AM District Administrator Belmont CS Admin our school is not in school improvement									
	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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Procedure for allocation 95% to schools. <input type="checkbox"/> 95% allocated to schools. <input checked="" 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.			

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
	4. LEAs with Title I 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.		<table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1638 165 2003 214">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1638 214 2003 425"> 4/27/2012 10:46:28 AM District Administrator Belmont CS Admin our school is not in school improvement </td> </tr> </tbody> </table>	District Comments	4/27/2012 10:46:28 AM District Administrator Belmont CS Admin our school is not in school improvement
District Comments									
4/27/2012 10:46:28 AM District Administrator Belmont CS Admin our 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"/> Dates on expenditure records (invoices, purchase orders, etc) begin on or after program approval date (Approval date can be found on Grant Approval Letter)	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 	<table border="1"> <thead> <tr> <th data-bbox="1635 514 2003 570">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1635 570 2003 812"> 4/27/2012 10:47:05 AM District Administrator Belmont CS Admin we are a school-wide Title I school and a single school </td> </tr> </tbody> </table>	District Comments	4/27/2012 10:47:05 AM District Administrator Belmont CS Admin we are a school-wide Title I school and a single school
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4/27/2012 10:47:05 AM District Administrator Belmont CS Admin we are a school-wide Title I school and a single school									

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Semi-annual time certifications	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	District Comments 4/27/2012 10:47:29 AM District Administrator Belmont CS Admin BCS is not in need of time documentation because all federal and operating budgets are coordinated. Permission given by Renee Palakovic DFP
	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 	District Comments 4/27/2012 10:47:46 AM District Administrator Belmont CS Admin BCS is not in need of time documentation because all federal and operating budgets are coordinated. Permission given by Renee Palakovic DFP
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 	

%>

Comments

All fiscal documentation has been found to be in compliance.

Ed-Flex Waiver Review

Ed-Flex is a program that delegates to PA the authority to grant waivers of certain federal requirements to improve education.

Section 4 of the Education Flexibility Partnership Act of 1999

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. The LEA has evidence of which Federal Program(s) and Federal Requirement(s) are to be waived, including the expected results of waiving each requirement.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 1 Waiver Application		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>4/27/2012 10:49:16 AM District Administrator Belmont CS Admin we did not request any waivers so this is not applicable</td> </tr> </tbody> </table>	District Comments	4/27/2012 10:49:16 AM District Administrator Belmont CS Admin we did not request any waivers so this is not applicable
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4/27/2012 10:49:16 AM District Administrator Belmont CS Admin we did not request any waivers so this is not applicable								
2. The LEA has evidence of how it will continue to provide assistance to the same populations served by program for which waivers were requested.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 2 Waiver Application		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>4/27/2012 10:49:19 AM District Administrator Belmont CS Admin we did not request any waivers so this is not applicable</td> </tr> </tbody> </table>	District Comments	4/27/2012 10:49:19 AM District Administrator Belmont CS Admin we did not request any waivers so this is not applicable
District Comments								
4/27/2012 10:49:19 AM District Administrator Belmont CS Admin we did not request any waivers so this is not applicable								
3. The LEA has evidence of how the waiver will improve the instructional program and academic performance of students and how non-public students will be affected.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 3 Waiver Application		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>4/27/2012 10:49:22 AM District Administrator Belmont CS Admin we did not request any waivers so this is not applicable</td> </tr> </tbody> </table>	District Comments	4/27/2012 10:49:22 AM District Administrator Belmont CS Admin we did not request any waivers so this is not applicable
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Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
4. The LEA has evidence of how it provided notice and information to the public regarding the waiver request.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 4 Waiver Application		<table border="1"> <thead> <tr> <th data-bbox="1602 165 2003 212">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1602 212 2003 461"> 4/27/2012 10:49:26 AM District Administrator Belmont CS Admin we did not request any waivers so this is not applicable </td> </tr> </tbody> </table>	District Comments	4/27/2012 10:49:26 AM District Administrator Belmont CS Admin we did not request any waivers so this is not applicable
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4/27/2012 10:49:26 AM District Administrator Belmont CS Admin we did not request any waivers so this is not applicable								
5. The LEA has evidence of the education improvement goals, including methods that will be used to assess student progress toward the goals, and how the LEA will be able to determine the impact of any school that benefits from an approved waiver.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 5 Waiver Application		<table border="1"> <thead> <tr> <th data-bbox="1602 474 2003 521">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1602 521 2003 769"> 4/27/2012 10:49:28 AM District Administrator Belmont CS Admin we did not request any waivers so this is not applicable </td> </tr> </tbody> </table>	District Comments	4/27/2012 10:49:28 AM District Administrator Belmont CS Admin we did not request any waivers so this is not applicable
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6. If an application was submitted for an extension of an approved waiver, the LEA has evidence of effectiveness of the waiver, how the waiver improved student performance and how the waiver extension was in the public interest.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 6 Waiver Application		<table border="1"> <thead> <tr> <th data-bbox="1602 782 2003 829">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1602 829 2003 1078"> 4/27/2012 10:49:31 AM District Administrator Belmont CS Admin we did not request any waivers so this is not applicable </td> </tr> </tbody> </table>	District Comments	4/27/2012 10:49:31 AM District Administrator Belmont CS Admin we did not request any waivers so this is not applicable
District Comments								
4/27/2012 10:49:31 AM District Administrator Belmont CS Admin we did not request any waivers so this is not applicable								
7. The LEA has evidence of services provided, schools served with waiver and school years approved with waiver.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Approval Letter from PDE		<table border="1"> <thead> <tr> <th data-bbox="1602 1091 2003 1138">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1602 1138 2003 1386"> 4/27/2012 10:49:34 AM District Administrator Belmont CS Admin we did not request any waivers so this is not applicable </td> </tr> </tbody> </table>	District Comments	4/27/2012 10:49:34 AM District Administrator Belmont CS Admin we did not request any waivers so this is not applicable
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Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
Belmont Charter School	5/8/2012	Claire Cohen	Chief Academic Officer
Belmont Charter School	5/8/2012	Denita Robinson	Parent
Belmont Charter School	5/8/2012	Elizabeth Dyson	Fifth Grade Teacher
Belmont Charter School	5/8/2012	Jackie Witzel	First Grade Teacher
Belmont Charter School	5/8/2012	Jennifer Faustman	Chief Operating Officer
Belmont Charter School	5/8/2012	Kaitlin Friedman	Second Grade Teacher
Belmont Charter School	5/8/2012	Lavera Rios	Parent
Belmont Charter School	5/8/2012	Loretta Hines	Parent
Belmont Charter School	5/8/2012	Nikia Gateward	Parent

Belmont Charter School
Financial Statements
And
Independent Auditor's Report
Year Ended June 30, 2013

Belmont Charter School
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Year Ended June 30, 2013

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**Belmont Charter School
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Year Ended June 30, 2013**

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Independent Auditor's Report

To the Board of Trustees
Belmont Charter School
Philadelphia, Pennsylvania

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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.

Auditor's 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.

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 the major fund of Belmont 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed in the table of contents 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 sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Belmont Charter School's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2014, on our consideration of Belmont 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 Belmont Charter School's internal control over financial reporting and compliance

SD Associates P.C.

Certified Public Accountants
Elkins Park, Pennsylvania

March 17, 2014

Belmont Charter School

Management's Discussion and Analysis

June 30, 2013

The Board of Trustees of Belmont Charter School (the School) offers readers of the School's financial statements this narrative overview and analysis of the financial activities of the School for the fiscal year ended June 30, 2013. We encourage readers to consider the information presented here in conjunction with the School's financial statements.

Financial Highlights

- Total revenues increased approximately \$80,000 due to an increase in the federal and state sources of revenue, net of a decrease in local sources of revenue.
- At the close of the current fiscal year, the School reports an ending fund balance of \$299,602. This balance was the result of a \$452,258 deficit for the year ended June 30, 2013.
- The School's cash balance at June 30, 2013 was \$1,209,044, representing a decrease of \$191,158 from June 30, 2012.

Overview of the Financial Statements

The discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The School's basic financial statements as presented comprise four components: Management's Discussion and Analysis (this section), the basic financial statements, supplementary information, and single audit requirements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the School's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the School's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the components (assets and deferred outflows of resources, less liabilities and deferred inflows of resources) reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School is improving or deteriorating.

The *statement of activities* presents information showing how the School's net assets changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The government-wide financial statements report on the function of the School that is principally supported by subsidies from school districts whose constituents attend the School.

In the statement of net assets and the statement of activities, the School is divided into two kinds of activities:

Governmental activities - Most of the School's basic services are reported here.

Business-type activities - The School offers breakfast and lunch to the students.

**Belmont Charter School
Management's Discussion and Analysis
June 30, 2013**

Overview of the Financial Statements (Continued)

Fund Financial Statements

A *fund* is a group of related accounts that are used to maintain control over resources that have been segregated for specific activities or purposes. The School, like governmental type entities, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The School's two kinds of funds, governmental and proprietary, use different accounting approaches.

Most of the School's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. Such information is useful in assessing the School's financing requirements. In particular, *fund balance* may serve as a useful measure of a government's net resources available for spending for program purposes at the end of the fiscal year.

When the School charges students for services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. In fact, the School's enterprise fund (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds.

Notes to the Financial Statements

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

Supplementary Information

The governmental fund budgetary comparison schedule is presented for purposes of additional analysis. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*.

Government-Wide Financial Analysis

Management has adopted Governmental Accounting Standards Board (GASB) Statement 34 which requires a comparative analysis of current and prior periods.

	2013	2012
Assets		
Current assets	\$ 1,448,132	\$1,683,235
Capital assets, net	223,693	240,439

Belmont Charter School
Management's Discussion and Analysis
June 30, 2013

Government-Wide Financial Analysis (Continued)

	1,671,825	1,923,674
Liabilities	<u>1,148,530</u>	<u>931,375</u>
Net Position	<u>\$ 523,295</u>	<u>\$ 992,299</u>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the School, assets exceeded liabilities by \$523,295 as of June 30, 2013, a decrease of \$469,004 from June 30, 2012.

The School's revenues are predominately the Philadelphia School District's funds based on the student enrollment. For the year ended June 30, 2013, the School's expenditures of \$6,322,565 exceeded total revenues of \$5,853,561 by \$469,004, an increase of \$359,554 as compared to the preceding year.

	<u>2013</u>	<u>2012</u>
Revenues		
Program revenues		
Local educational agency assistance	\$ 4,593,107	\$4,698,398
State sources	322,982	214,473
Federal sources	427,206	435,013
Food Services	470,213	394,933
General revenues		
Other sources	40,053	33,979
Total revenues	<u>5,853,561</u>	<u>5,776,796</u>
Expenditures		
Instruction	3,873,424	3,602,413
Support services	1,928,104	1,816,430
Noninstructional services	477,571	426,000
Depreciation-unallocated	43,466	41,403
Total expenditures	<u>6,322,565</u>	<u>5,886,246</u>
Change in net position	(469,004)	(109,450)
Net position, beginning	<u>992,299</u>	<u>1,101,749</u>
Net position, ending	<u>\$ 523,295</u>	<u>\$ 992,299</u>

Belmont Charter School
Management's Discussion and Analysis
June 30, 2013

Governmental Fund

The focus of the School's *governmental fund* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the School's financing requirements. In particular, *fund balance* may serve as a useful measure of a government's net resources available for spending for program purposes at the end of the fiscal year.

The School's governmental fund (the General Fund) reported an ending fund balance of \$299,602.

Budget Variations

Actual expenditures increased \$301,755 over the budget, due mainly to an increase in instruction and support services.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2013, the School's investment in capital assets for its governmental activities totaled \$240,439 (net of accumulated depreciation). This investment in capital assets includes leasehold improvements, classroom and office furniture, and computer equipment.

Major capital assets purchases during the year included the following:

- Capital expenditures of \$21,959 for computers and various equipment
- Capital expenditures of \$5,261 for furniture

Additional information on the School's capital assets can be found in Note 4 of this report.

Long-Term Debt

The School has a balance due to Community Education Alliance of West Philadelphia (CEA), a related party. See Note 11 in the notes to the financial statements for a further description.

Economic Factors and Next Year's Budgets and Rates

The School's primary source of revenue, the per student subsidy provided by the Philadelphia School District, is projected to increase for the 2013-2014 school year to \$5,300,000, based on the current enrollment and per-student rates.

Future Events that will Financially Impact the School

Except as listed above, there are no known future events that will financially impact the School.

Belmont Charter School
Management's Discussion and Analysis
June 30, 2013

Contacting the School's Financial Management

The financial report is designed to provide interested parties a general overview of the School's finances. Questions regarding any of the information provided in this report should be addressed to the Chief Executive Officer, Belmont Charter School, 1630 Locust Street, Suite 300, Philadelphia, Pennsylvania 19103.

Belmont Charter School
Statement of Net Position
June 30, 2013

	<u>Governmental Activities</u>	<u>Business-Type Activites</u>	<u>Totals</u>
Assets			
Current assets			
Cash	\$ 1,209,044	\$ -	\$ 1,209,044
State subsidies receivable	121,404	-	121,404
Federal subsidies receivable	114,964	-	114,964
Due from related party	2,720	-	2,720
Total current assets	<u>1,448,132</u>	<u>-</u>	<u>1,448,132</u>
Property and equipment	484,372	2,500	486,872
Less: accumulated depreciation	<u>(262,346)</u>	<u>(833)</u>	<u>(263,179)</u>
	<u>222,026</u>	<u>1,667</u>	<u>223,693</u>
	<u>1,670,158</u>	<u>1,667</u>	<u>1,671,825</u>
Liabilities			
Current liabilities			
Accounts payable and accrued expenses	<u>878,158</u>	<u>-</u>	<u>878,158</u>
Total current liabilities	878,158	-	878,158
Due to related party	<u>270,372</u>	<u>-</u>	<u>270,372</u>
	<u>1,148,530</u>	<u>-</u>	<u>1,148,530</u>
Net Position			
Invested in capital assets, net of related debt	222,026	1,667	223,693
Unrestricted	<u>299,602</u>	<u>-</u>	<u>299,602</u>
	<u>\$ 521,628</u>	<u>\$ 1,667</u>	<u>\$ 523,295</u>

See accompanying notes to financial statements.

**Belmont Charter School
Statement of Activities
Year Ended June 30, 2013**

Functions	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Totals
Governmental Activities						
Instruction	\$ 3,873,424	\$ 3,066,615	\$ 632,388	\$ (174,421)	\$ -	\$ (174,421)
Support services	1,928,104	1,526,492	117,800	(283,812)	-	(283,812)
Noninstructional services	1,450	2,809	-	1,359	-	1,359
Depreciation and amortization - unallocated	43,466	-	-	(43,466)	-	(43,466)
Total governmental activities	5,846,444	4,595,916	750,188	(500,340)	-	(500,340)
Business-Type Activities						
Food service	476,121	-	470,213	-	(5,908)	(5,908)
	\$ 6,322,565	\$ 4,595,916	\$ 1,220,401	(500,340)	(5,908)	(506,248)
General Revenues						
Other revenues				37,244	-	37,244
Transfers				(5,408)	5,408	-
Change in net position				(468,504)	(500)	(469,004)
Net Position - Beginning of Year				990,132	2,167	992,299
Net Position - End of Year				\$ 521,628	\$ 1,667	\$ 523,295

See accompanying notes to financial statements.

Belmont Charter School
Balance Sheet-Governmental Funds
June 30, 2013

	<u>Total Governmental Funds</u>
Assets	
Cash	\$ 1,209,044
State subsidies receivable	121,404
Federal subsidies receivable	114,964
Due from related party	<u>2,720</u>
	<u>1,448,132</u>
	<u>\$ 1,448,132</u>
Liabilities	
Accounts payable and accrued expenses	\$ 878,158
Due to related party	<u>270,372</u>
	1,148,530
Fund Balance	
Unassigned	<u>299,602</u>
Total liabilities and fund balance	<u>\$ 1,448,132</u>

See accompanying notes to financial statements.

Belmont Charter School
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
June 30, 2013

Total Fund Balance for Governmental Funds \$ 299,602

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Property and equipment	484,372	
Accumulated depreciation	<u>(262,346)</u>	
		<u>222,026</u>

Total Net Position of Governmental Activities \$ 521,628

See accompanying notes to financial statements.

Belmont Charter School

**Statement of Revenues, Expenditures, and Changes in Fund Balance-
Governmental Funds**

Year Ended June 30, 2013

	General Fund
Revenues	
Local education agency assistance	\$ 4,593,107
Federal sources	427,206
State sources	322,982
Other sources	40,053
Total revenues	5,383,348
Expenditures	
Instruction	3,873,424
Support services	1,928,104
Noninstructional services	1,450
Capital outlay	27,220
Total expenditures	5,830,198
Expenditures in Excess of Revenues	(446,850)
Other Financing Uses	
Interfund transfers out	(5,408)
Net Change in Fund Balance	(452,258)
Fund Balance - Beginning of Year	751,860
Fund Balance - End of Year	\$ 299,602

See accompanying notes to financial statements.

**Belmont Charter School
 Reconciliation of the Statement of Revenues, Expenditures, and
 Changes in Fund Balances of Governmental Funds to the
 Statement of Activities
 Year Ended June 30, 2013**

Net Change in Fund Balances - Total Governmental Funds \$ (452,258)

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense. This is the amount by which capital outlays exceeds depreciation in the current period.

Capital outlay	27,220	
Depreciation Expense	<u>(43,466)</u>	
		<u>(16,246)</u>

Change in Net Position of Governmental Activities \$ (468,504)

**Belmont Charter School
Statement of Net Position
Proprietary Fund
June 30, 2013**

	<u>Enterprise Fund</u> <u>Food Service Fund</u>
Assets	
Equipment, net	<u>\$ 1,667</u>
Net Position	
Invested in capital assets, net of related debt	<u>\$ 1,667</u>

See accompanying notes to financial statements.

Belmont Charter School
Statement of Revenues, Expenditures, and Changes in Net Position
Proprietary Fund
Year Ended June 30, 2013

	Enterprise Fund
	Food Service Fund
Operating Income	\$ -
Operating expenses	
Food	475,621
Depreciation	500
Total operating expenses	476,121
Operating loss	(476,121)
Nonoperating Revenues	
Federal and state grants	470,213
Loss before interfund transfers	(5,908)
Interfund transfers in	5,408
Change in Net Position	(500)
Net Position - Beginning of Year	2,167
Net Position - End of Year	\$ 1,667

See accompanying notes to financial statements.

**Belmont Charter School
Statement of Cash Flows
Proprietary Fund
June 30, 2013**

	Enterprise Fund
	Food Service Fund
Cash flows from operating activities	
Payments to suppliers	(475,621)
Net cash used by operating activities	(475,621)
Cash flows from noncapital financing activities	
Cash received from federal and state grants	470,213
Transfer from other funds	5,408
Net cash provided by noncapital financing activities	475,621
Net increase in cash and cash equivalents	-
Cash and cash equivalents, beginning of year	-
Cash and cash equivalents, end of year	\$ -
Reconciliation of operating loss to net cash used by operating activities	
Operating loss	\$ (476,121)
Adjustments to reconcile operating loss to net cash used by operating activities:	
Depreciation	500
Net cash used by operating activities	\$ (475,621)

See accompanying notes to financial statements.

Belmont Charter School
Notes to Financial Statements
June 30, 2013

Note 1 Background and Summary of Significant Accounting Policies

Belmont Charter School (the School) is a charter school located in Philadelphia, Pennsylvania. The School was established and operates under the provisions enacted by the General Assembly of the Commonwealth of Pennsylvania in 1997. The charter expired at the end of the 2011-2012 school year, and is currently in the renewal process.

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

Government-Wide and Fund Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) report on the School as a whole. The statement of activities demonstrates the degree to which the direct expenses of the School's function are offset by program revenues.

The fund financial statements (governmental fund balance sheet and statement of governmental fund revenues, expenditures and changes in fund balance) report on the School's general fund.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of the related cash flows. Grants and similar items are recognized as soon as all eligibility requirements imposed by the provider have been met.

Fund Financial Statements:

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 90 days of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The funds utilized by the School and brief descriptions of their accounting purposes are as follows:

Belmont Charter School
Notes to Financial Statements
June 30, 2013

Note 1 Background and Summary of Significant Accounting Policies (Continued)

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

Governmental Fund - The fund listed below is the fund through which most governmental functions are furnished.

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

Proprietary Fund - The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary fund of the School:

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

Amounts reported as program revenues include a per-student subsidy from local school districts as well as federal and state grants. Internally dedicated resources are reported as general revenues rather than as program revenues.

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 a proprietary fund's principal ongoing operations.

Method of Accounting

The School has adopted the provision of Statement No. 34 (“Statement 34”) of the Governmental Accounting Standards Board “*Basic Financial Statements – and Managements’ Discussion and Analysis – for State and Local Governments.*” Statement 34 established standards for external financial reporting for all state and local governmental entities, which includes a statement of net assets, a statement of activities and changes in net assets. It requires the classification of net assets into three components – invested in capital assets, net of related debt; restricted; and unrestricted. These calculations are defined as follows:

Belmont Charter School
Notes to Financial Statements
June 30, 2013

Note 1 Background and Summary of Significant Accounting Policies (Continued)

Method of Accounting (Continued)

- Invested in capital assets, net of related debt – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets component as the unspent proceeds.
- Restricted – This component of net position consists of constraints placed on asset use through external constraints imposed by creditors such as through debt covenants, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position – This component of net position typically includes unrestricted liquid assets.

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 for the included program.

Fund Balances - Governmental Funds

The School implemented GASB No. 54, *Fund Balance Reporting and Governmental Type Definition*. In the fund financial statements, governmental funds report the following classifications of fund balance:

- Nonspendable - includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact.
- Restricted - included amounts restricted by external sources, such as creditors or grantors, or by constitutional provision or enabling legislation.
- Committed - includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Trustees.
- Assigned - includes amounts that the School intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance.

Belmont Charter School
Notes to Financial Statements
June 30, 2013

Note 1 Background and Summary of Significant Accounting Policies (Continued)

Fund Balances - Governmental Funds (Continued)

- Unassigned - includes all amounts that are not included in other spendable classifications.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the School considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the School considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Trustees has provided otherwise in its commitment or assignment actions.

Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. An annual budget is adopted for the General Fund.

The Budgetary Comparison Schedule should present both the original and the final appropriated budgets for the reporting period. The School only has a general fund budget; therefore, the original budget filed and accepted by the Pennsylvania Department of Education is the final budget as well.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

Transfers

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to move unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Concentration of Credit Risk

Periodically, the School may maintain deposits in excess of the Federal Deposit Insurance Corporation's limit of \$250,000, with financial institutions.

Cash and Cash Equivalents

The School's cash and cash equivalents is considered to be cash on hand and demand deposits.

Belmont Charter School
Notes to Financial Statements
June 30, 2013

Note 1 Background and Summary of Significant Accounting Policies (Continued)

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. All capital assets are capitalized at cost and updated for additions and retirements during the year. The School does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets; furniture and fixtures (7 years) and equipment (5 years).

Advertising Costs

All costs associated with advertising and promotions are recorded as expenditures in the year incurred.

Income Tax Status

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code. The School adopted the provisions of ASC 740-10, *Accounting for Uncertainty in Income Taxes*. Management evaluated the School's tax positions and concluded that the School had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. The School files a Return of Organizations Exempt from Income Tax annually. The School's returns for 2010, 2011 and 2012 are subject to examination by the IRS, generally for three years after they were filed.

Note 2 Cash and Cash Equivalents

The School's cash and cash equivalents balance at June 30, 2013, was \$1,209,044. The actual amount of cash on deposit in the School's bank accounts at June 30, 2013 was \$1,245,076. Of the amount held at the bank, \$367,055 was insured by the Federal Deposit Insurance Corporation (FDIC) and \$878,021 was uninsured and uncollateralized at June 30, 2013.

Custodial Credit Risk-Deposits

Custodial credit risk is the risk that in the event of a bank failure, the School's uninsured deposits may not be returned. The School does not have a policy for custodial credit risk.

Note 3 Receivables

Receivables as of June 30, 2013 consist primarily of subsidies from federal and state authorities. All receivables are considered collectible due to the stable condition of these programs.

Belmont Charter School
Notes to Financial Statements
June 30, 2013

Note 4 Capital Assets

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

	Balance, 7/1/12	Additions	Deletions	Balance, 6/30/13
Governmental activities				
Equipment	\$ 247,075	\$ 21,959	\$ -	\$ 269,034
Furniture	8,159	5,261	-	13,420
Software	3,984	-	-	3,984
Leasehold improvements	197,934	-	-	197,934
Business-type activities				
Equipment	2,500	-	-	2,500
	459,652	27,220	-	486,872
Less: accumulated depreciation	(219,213)	(43,966)	-	(263,179)
	\$ 240,439	\$ (16,746)	\$ -	\$ 223,693

Depreciation expense for the year ended June 30, 2013 was \$43,966.

Note 5 Interfund Transfers

Interfund transfers for the year ended June 30, 2013 were as follows:

	Transfer In	Transfer Out
General Fund	\$ -	\$ 5,408
Food Service Fund	5,408	-
Total	\$ 5,408	\$ 5,408

Note 6 Funding

The School receives funding from the Philadelphia School District on a monthly basis based on enrollment. The rate of funding per student is determined on an annual basis.

The Commonwealth of Pennsylvania makes contributions on behalf of the charter school for the employer's share of retirement payments. The School also received federal funding under the Title I and Title II grants.

Belmont Charter School
Notes to Financial Statements
June 30, 2013

Note 7 Commitments

The School leases its facilities under an operating lease agreement which expired June 2012. The school's license agreement with the School District of the City of Philadelphia (the District) stipulates that the District shall provide utilities and other costs related to the operation of the building. Belmont Charter School is required to reimburse the District by having an offset to the monthly allotment from the District to the Charter School. The lease is currently on a month-to-month basis. For the year ending June 30, 2013, the rent expense was \$274,460.

Note 8 Retirement Plan

The School contributes to the Public School Employees' Retirement System (the System), a cost-sharing multiple-employer defined benefit pension plan administered by the Pennsylvania Public School Employees' Retirement System, which provides retirement and disability benefits, legislative mandated ad hoc cost-of-living adjustments, and health care insurance premium assistance to qualifying annuitants. The Public School Employees' Retirement Code (Act No. 96 of October 2, 1975, as amended) (24 PA.C.S. 8101-8535) assigns the authority to establish and amend benefit provisions to the System. 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 the Office of Financial Management, Public School Employees' Retirement System, PO Box 125, Harrisburg, PA 17108-0125. The CAFR is also available on the Publications page of the PSERS website.

The contribution policy is established in the Public School Employees' Retirement Code and requires contributions by active members, employers, and the Commonwealth. The rate of contribution for employees ranges from 5.25% - 12.30% depending upon classification and elections of employees. The School's contribution is 12.36%. In accordance with Act 29 of 1994, the Commonwealth of Pennsylvania will pay school entities for contributions made to the System based on the formula in Act 29 of 1994, but not less than one-half of the school entities contributions. The School's contributions to the Plan were \$388,863, \$248,483, and \$161,748 for the years ended June 30, 2013, 2012, and 2011, respectively, which equals 100% of the contractually required contribution as set by State statutes.

Note 9 Grants

The School participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the School has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2013 may be impaired. In the opinion of the School, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Belmont Charter School
Notes to Financial Statements
June 30, 2013

Note 10 Risk Management

The School is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School carries commercial insurance for such risks.

Note 11 Related Party Transactions

There are some common members of the School's board with the boards of Belmont Academy Charter School (BACS) and Community Education Alliance of West Philadelphia (CEA). The School charged BACS \$56,160 during the year for reimbursement of shared salary expenses. The School also received \$470,213 from BACS as a subrecipient for the National School Lunch Program. As of June 30, 2013 \$2,720 was due from BACS, which is recorded as "due from related party" on the Statement of Net Position.

CEA charged the School \$339,809 during the year for management fees. The School charged CEA \$37,440 during the year for reimbursement of shared salary expenses. As of June 30, 2013 \$270,372 was due to CEA, which is recorded as "due to related party" on the Statement of Net Position.

Note 12 Other Matters

The CEO of the School is continuing to pursue negotiations with the School District of Philadelphia regarding the Charter renewal, with an enrollment cap up to 775 students.

Supplementary Information

Belmont Charter School
Governmental Fund Budgetary Comparison Schedule
Year Ended June 30, 2013

	Original/ Final Budget	Actual Revenues/ Expenditures	Variance With Budget
Revenues			
Local educational agency assistance	\$ 4,701,232	\$ 4,593,107	\$ (108,125)
State sources	234,052	322,982	88,930
Federal sources	372,875	427,206	54,331
Other sources	10,000	40,053	30,053
Total revenues	<u>5,318,159</u>	<u>5,383,348</u>	<u>65,189</u>
Expenditures			
Instruction	3,696,793	3,873,424	(176,631)
Support service	1,831,650	1,928,104	(96,454)
Noninstructional services	-	1,450	(1,450)
Capital outlay	-	27,220	(27,220)
Total expenditures	<u>5,528,443</u>	<u>5,830,198</u>	<u>(301,755)</u>
Excess of Expenditures Over Revenues	(210,284)	(446,850)	236,566
Other Financing Uses			
Interfund transfers out	(33,924)	(5,408)	(28,516)
Net Change in Fund Balance	(244,208)	(452,258)	208,050
Fund Balance, Beginning	<u>751,860</u>	<u>751,860</u>	<u>-</u>
Fund Balance, Ending	<u>\$ 507,652</u>	<u>\$ 299,602</u>	<u>\$ 208,050</u>

See accompanying notes to financial statements.

Other Reports Required By Government Auditing Standards

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

To the Board of Trustees
Belmont Charter School
Philadelphia, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and the major fund of Belmont Charter School (the School) as of and for the year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the School's basic financial statements and have issued our report thereon, dated March 17, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 of the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SD Associates P.C.

Certified Public Accountants
Elkins Park, Pennsylvania

March 17, 2014

Single Audit Requirements

Belmont Charter School
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

Federal Grantor/ Pass-Through Grantor	Federal CFDA Number	Pass- Through Grantor's Number	Grant Period	Program or Award	Total Received for the Year	Revenue Recognized	Federal Expenditures	Accrued (Deferred) Revenue 6/30/2013
U.S. Department of Education								
<u>Pass-Through PA Department of Education</u>								
Title I - Improving Basic Programs	84.010	013-130662	7/1/12-9/30/13	\$ 326,859	\$ 326,859	\$ 326,859	\$ 326,859	\$ -
Title II - Improving Teacher Quality	84.367	020-130662	7/1/12-9/30/13	16,727	16,727	16,727	16,727	-
					343,586	343,586	343,586	-
<u>Pass-Through School District of Philadelphia</u>								
<u>Individuals with Disabilities Education</u>								
Act Part B	84.027	N/A	7/1/12-9/30/13	82,561	-	82,561	82,561	82,561
<u>Total U.S. Department of Education</u>					-	82,561	82,561	82,561
U.S. Department of Agriculture								
<u>Pass-Through PA Department of Education/ Belmont Academy Charter School</u>								
National School Lunch Program	10.555/10.582	N/A	7/1/12-6/30/13	450,101	450,101	450,101	450,101	-
School Breakfast Program	10.553	N/A	7/1/12-6/30/13	20,112	20,112	20,112	20,112	-
<u>Total U.S. Department of Agriculture</u>					470,213	470,213	470,213	-
<u>Total Federal Awards</u>					\$ 813,799	\$ 896,360	\$ 896,360	\$ 82,561

See notes to schedule of expenditures of federal awards.

Belmont Charter School
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

Note 1 Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Belmont Charter School (the School) and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the balance sheet, revenues, expenditures, or changes in fund balances of governmental funds of the School.

Note 2 Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, Cost Principles for State and Local Governments, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) Pass-through entity identifying numbers are presented where available

**Independent Auditor's Report on Compliance for
Each Major Program and on Internal Control Over
Compliance Required by OMB Circular A-133**

To the Board of Trustees
Belmont Charter School
Philadelphia, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited Belmont Charter School's (the School) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2013. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School's compliance.

Opinion on Each major Federal Program

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Certified Public Accountants
Elkins Park, Pennsylvania

March 17, 2014

Belmont Charter School
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013

A. Summary of Audit Results

1. The Independent Auditor's Report expresses an unqualified opinion on the basic financial statements of Belmont Charter School.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control over Financial Reporting.
3. No instances of noncompliance material to the financial statements of Belmont Charter School which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies relating to the audit of major federal award programs is reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The independent auditor's report on compliance for the major federal award programs for Belmont Charter School expresses an unqualified opinion.
6. There were no findings which were required to be reported in accordance with Section 501(a) of OMB Circular A-133.
7. The program tested as a major program was the Child Nutrition Cluster (CFDA #10.555/10.582).
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Belmont Charter School qualifies as a low-risk auditee.

B. Findings-Financial Statement Audit

There were no findings relating to the financial statements which are required to be reported in accordance with *Generally Accepted Governmental Auditing Standards (GAGAS)*.

C. Findings and Questioned Costs-Major Federal Award Programs Audit

There were no findings and questioned costs for federal awards, which would include audit findings as defined in OMB Circular A-133.