

Christopher Columbus CS

**Charter Annual Report**

07/01/2012 - 06/30/2013

# School Profile

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## Demographics

South Building

1242-46 S 13th St

Philadelphia, PA 19147

(215)389-6000

Phase:

CEO Name:

CEO E-mail address:

Phase 2

Rosemary Dougherty

rdougherty@cccs.k12.pa.us

# Governance and Staff

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## *Leadership Changes*

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

There have been no leadership changes, during the past year, on the Board of Trustees or in the school administration of Christopher Columbus Charter School.

## *Board of Trustees Meeting Schedule*

<b>Location</b>	<b>Date and Time</b>
Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., PA 19147	9/20/2012 4:30 PM
Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., PA 19147	10/22/2012 4:30 PM
Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., PA 19147	11/29/2012 4:30 PM
Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., PA 19147	12/19/2012 4:30 PM
Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., PA 19147	1/16/2013 4:30 PM
Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., PA 19147	2/20/2013 4:30 PM
Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., PA 19147	3/20/2013 4:30 PM
Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., PA 19147	4/17/2013 4:30 PM
Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., PA 19147	5/15/2013 4:30 PM
Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., PA 19147	6/12/2013 4:30 PM
Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., PA 19147	9/26/2013 4:30 PM
Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., Pa 19147	10/24/2013 4:30 PM
Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., PA 19147	11/21/2013 4:30 PM
Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., PA 19147	12/20/2013 4:30 PM
Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., PA 19147	1/23/2014 4:30 PM
Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., PA 19147	2/20/2014 4:30 PM

Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., Pa 19147	3/20/2014 4:30 PM
Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., PA 19147	4/24/2014 4:30 PM
Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., PA 19147	5/29/2014 4:30 PM
Christopher Columbus Charter School (South Building) 1242-46 South 13th Street, Phila., PA 19147	6/19/2014 4:30 PM

### *Professional Staff Member Roster*

<b>Dana Agosta (Mannella)</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II
Grades Teaching or Serving	5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Lauren Anello-Renzi</b>	
PA Certified	Yes
Areas of Certification	Special Education Instructional I
Grades Teaching or Serving	5-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Learning Support
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Samantha Ash</b>	
PA Certified	Yes
Areas of Certification	Special Education; Reading Specialist Instructional I
Grades Teaching or Serving	K-5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading Specialist
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kathleen Banecker</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II
Grades Teaching or Serving	3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Dorothea Bunting</b>	
PA Certified	Yes
Areas of Certification	Early Childhood N-3:Elementary K-6 Instructional II
Grades Teaching or Serving	1
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Danielle Colancecco-Small</b>	
PA Certified	Yes
Areas of Certification	Special Education-Instructional I
Grades Teaching or Serving	K-5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Learning Support
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Marianna Caputo</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II
Grades Teaching or Serving	6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies; Science
Number of Hours Annually Worked in Assignment	1680

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

<b>Marisa Corbett</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6; Special Education Instructional II
Grades Teaching or Serving	5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Natalie DiFrancesco</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6; ESL Program Specialist K-12 Instructional I
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ESL
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jill DelQuadro</b>	
PA Certified	No
Areas of Certification	NA
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Italian
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	100.0

<b>Antoinette DiGiacomo</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II; Elementary Principal Administrative II

Grades Teaching or Serving	3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Florence Doyle</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6; Music Instructional II Elementary Principal; Secondary Principal Administrative II
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Principal
Number of Hours Annually Worked in Assignment	2080
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Marie Elcin</b>	
PA Certified	Yes
Areas of Certification	Art Instructional I
Grades Teaching or Serving	K-5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Art
Number of Hours Annually Worked in Assignment	1280
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Diane Fiorentino</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6; Middle Level Language; Middle Level Social Studies Instructional II
Grades Teaching or Serving	8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language; Social Studies
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>David Fish</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6; Art; ESL Program Specialist K-12 Instructional II
Grades Teaching or Serving	5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math;Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Sarah Folckemmer</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional I
Grades Teaching or Serving	4
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Katherine Gibson</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6; Special Education Instructional II
Grades Teaching or Serving	5-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Learning Support
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Samantha Giuliano</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II
Grades Teaching or Serving	4
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680

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

<b>Mariellana Arroyo</b>	
PA Certified	No
Areas of Certification	NA
Grades Teaching or Serving	NA
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Secretary
Number of Hours Annually Worked in Assignment	2080
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	0.0

<b>Regina Doyle</b>	
PA Certified	No
Areas of Certification	NA
Grades Teaching or Serving	NA
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Secretary
Number of Hours Annually Worked in Assignment	2080
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	0.0

<b>Carolyn Glenn</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II
Grades Teaching or Serving	4
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Maria Grassia</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional I; Principal K-12; Supervision and Curriculum Administrative II
Grades Teaching or Serving	K-8

All Areas of Assignment, Subject Areas Teaching, or Services Provided	Vice Principal
Number of Hours Annually Worked in Assignment	2080
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Regina Hebert</b>	
PA Certified	Yes
Areas of Certification	Art;Physical Education; Computer Instructional II ;Principal K-12;Supervision and Curriculum Administrative K-12
Grades Teaching or Serving	5-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Art;Computer
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Patricia Hickey</b>	
PA Certified	Yes
Areas of Certification	Elementary Counselor; School Counselor
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	School Counselor
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Charles Holland</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6; Special Education; Middle Level Math;Middle Level Language;Middle Language Science Instructional I
Grades Teaching or Serving	7
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math;Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Michele Huhnken</b>	
PA Certified	Yes
Areas of Certification	Early Childhood Education N-3 Instructional II
Grades Teaching or Serving	1
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Nicole Janotti</b>	
PA Certified	Yes
Areas of Certification	Health/Physical Education
Grades Teaching or Serving	5-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Physical Education/Health
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Peggy Kaplan</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II
Grades Teaching or Serving	5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language;Social Studies
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Maria LaSpada</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II
Grades Teaching or Serving	Kindergarten
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680

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

<b>Megan McDonald</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II
Grades Teaching or Serving	3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Katherine Mingroni</b>	
PA Certified	Yes
Areas of Certification	School Nurse
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	School Nurse
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Charles Moore</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6; Middle Level Language; Middle Level Social Studies; Middle Level Math Instructional II
Grades Teaching or Serving	8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language; Social Studies
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Adrienne Nave</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II

Grades Teaching or Serving	K-5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Computer
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Robb Neiman</b>	
PA Certified	Yes
Areas of Certification	Physical Education/Health Instructional II
Grades Teaching or Serving	K-5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Physical Education; Health
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jennifer Oeschger (Sowicz)</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6; Middle Level Science; Middle Level Social Studies; Middle Language Instructional II
Grades Teaching or Serving	8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Science; Social Studies
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Caitlin O'Connell</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6; Special Education Instructional II
Grades Teaching or Serving	K-5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Learning Support
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Bernadette Parker</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6; Middle Level Language; Middle Level Social Studies; Middle Level Math Instructional II
Grades Teaching or Serving	7
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language; Social Studies
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jennifer Papa (Naseef)</b>	
PA Certified	Yes
Areas of Certification	Early Childhood N-3 Instructional II
Grades Teaching or Serving	Kindergarten
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Maryellen Porsia</b>	
PA Certified	Yes
Areas of Certification	Principal K-12 Administrative II; Early Childhood N-3 Instructional II
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Principal
Number of Hours Annually Worked in Assignment	2080
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Alicia Pescatore</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional I

Grades Teaching or Serving	Kindergarten
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Geraldine Graziano Prusacki</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional I
Grades Teaching or Serving	1
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jennifer Quinn</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II
Grades Teaching or Serving	Kindergarten
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Sara Ramos</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II
Grades Teaching or Serving	2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Joseph Reo</b>	
PA Certified	Yes

Areas of Certification	Elementary K-6 Instructional I
Grades Teaching or Serving	6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math; Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Erin Rex</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II
Grades Teaching or Serving	1
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Maria Roberts</b>	
PA Certified	Yes
Areas of Certification	Music Instructional I
Grades Teaching or Serving	K-5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Music
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Theresa Ruiz</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6; ESL Program Specialist K-12 Instructional II
Grades Teaching or Serving	6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language; Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Connie Scipione</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6; Reading Specialist Instructional II
Grades Teaching or Serving	K-5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading Specialist
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Marisa Serpentine</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional I
Grades Teaching or Serving	2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kristin Spicer</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional I
Grades Teaching or Serving	4
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Philomena Stewart</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6; Middle Level Language; Middle Level Math; Middle Level Social Studies Instructional II
Grades Teaching or Serving	7
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math; Social Studies
Number of Hours Annually Worked in Assignment	1680

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

<b>Christine Sullivan (Boychuck)</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II
Grades Teaching or Serving	2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Julie Termini (Palella)</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II
Grades Teaching or Serving	3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Michael Thomas</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6; Middle Level Math; Middle Level Social Studies; Middle Level Science Instructional II
Grades Teaching or Serving	8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math; Social Studies
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Heather Wright</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II

Grades Teaching or Serving	2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Subjects
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Leah Vodila</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6; Middle Level Language; Middle Level Math; Middle Level Social Studies Instructional II
Grades Teaching or Serving	7
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math; Language
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>AnneMarie Pesce (Witkowski)</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II
Grades Teaching or Serving	6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language; Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Ellen Wright</b>	
PA Certified	Yes
Areas of Certification	Music Instructional II
Grades Teaching or Serving	5-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	music
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Melanie Young</b>	
PA Certified	Yes
Areas of Certification	Elementary k-6 ;Reading Specialist Instructional I
Grades Teaching or Serving	5-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading Specialist
Number of Hours Annually Worked in Assignment	1680
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

*XLS file uploaded.*

### *Quality of Teaching and Other Staff*

<b>Position Categories</b>	<b>All Employed per Category</b>	<b>Appropriately Certified</b>	<b>Promoted</b>	<b>Transferred</b>	<b>Terminated</b>	<b>Contracted for Following Year</b>
Chief Academic Officer/Director	1.00	1.00				1.00
Principal	2.00	2.00				2.00
Assistant Principal	1.00	1.00				1.00
Classroom Teacher (including Master Teachers)	36.00	36.00				36.00
Specialty Teacher (including Master Teachers)	8.00	7.00				8.00
Special Education Teacher (including Master Teachers)	4.00	4.00				4.00
Special Education Coordinator						
Counselor	1.00	1.00				1.00
Psychologist						
School Nurse	1.00	1.00				1.00
ESL Teacher	1	1				1
Reading Specialists	3	3				3
<b>Totals</b>	<b>58.00</b>	<b>57.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58.00</b>

Further explanation:

*This narrative is empty.*

# Fiscal Matters

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## *Major Fundraising Activities*

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

There have been no major fundraising activities performed during the 2012-2013 school year and none are planned for next year.

## *Fiscal Solvency Policies*

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

There have been no changes to policies and procedures to ensure and monitor fiscal solvency. Christopher Columbus Charter School is able to assure tht all expenditures and revenue categories remain within budget through careful monitoring of expenditures and revenues. Fiscal solvency is maintained via the following:

- Adherence to an adopted budget
- An approved purchase order system
- Separtion of financial duties
- Review and monitoring of all payroll transactions
- Time reporting payments and all tax reporting
- Selection of approved vendors and consultants
- Best practices of cash management and reporting

### **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:

There have been no changes to the accounting system. The accounting system is *The Financial Edge*, loaded with the State Chart of Accounts. All Pennsylvania State report Guidelines and (GAAP) are followed. All reports are generated in compliance with the state requirements. Transactions are posted by the business agent's office, which is staffed by experienced school business administrators. A trial balance, statement of revenue and expenditures, and a statement of disbursements are prepared as required.

### ***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: Citrin, Cooperman and Company  
 Date of Last Audit: 06/30/2012  
 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 financial audit for 2012-2013 has been conducted, however the audit report has not been completed. The financial audit report dated June 30, 2012 has been submitted.

#### **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:

Date of Last Federal  
Programs Consolidated      02/23/2011

Review:

School Year Reviewed:      2010-2011

### **Federal Programs Consolidated Review Report**

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

*PDF file uploaded.*

### **Citations**

Federal Programs Consolidated Review citations and the corresponding Charter School responses

<b>Description</b>	<b>Response</b>
Issue: Instruction by Highly Qualified Staff; All core content teachers employed by the LEA are highly qualified.	Submitted a list of all non-highly qualified teachers and length of time they have been working in the position for which they are not highly qualified, along with an individualized professional development plan for each Non-Highly Qualified teacher.
Issue: Parental Involvement	Submitted Parental Involvement Policy, parent compact, parent meeting agendas, flyers and memos sent home pertaining to parental involvement activities.
Issue: Assistance to students having difficulty mastering proficient or advanced levels of academic achievement standards	Submitted School-wide Improvement Plan.
Issue: Fiscal Requirements	Submitted Template for Expenditures, Revenues, and Fund Balances and other financial documents required.

# Special Education

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## *Chapter 711 Assurances*

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

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

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

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

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

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

## **Special Education Support Services**

<b>Support Service</b>	<b>Location</b>	<b>Teacher FTE</b>
Caitlin O'Connell-Special Education Teacher	North Building- 916 Christian Street, Philadelphia, PA 19147	100
Danielle Colancecco Small	North Building- 916 Christian Street, Philadelphia, PA 19147	100
Katherine Gibson-Special Education Teacher	South Building-1242-46 South 13th Street Philadelphia, PA 19147	100
Lauren Anello Renzi-Special Education Teacher	South Building- 1242-46 South 13th Street Philadelphia, PA 19147	100
Patricia Hickey-School Counselor	North Building/South Building	100

## **Special Education Contracted Services**

<b>Title</b>	<b>Amt. of Time per Week</b>	<b>Operator</b>	<b>Number of Students</b>
Occupational Therapist (Therapy Solutions)	2 Days	Outside Contractor	28
School Psychologist (Pediatric Therapeutic Services)	2 Days	Outside Contractor	10 or fewer
Speech Therapist (Speech Pathology Consultants)	4 Days	Outside Contractor	48
Speech Therapist (Speech Pathology Consultants)	1 Days	Outside Contractor	10 or fewer

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

Date of Last Special Education Cyclical Monitoring:

04/03/2013

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

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

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

During the past year, Christopher Columbus Charter School purchased a facility at 1329 East Moyamensing Avenue, Philadelphia, PA 19147-

Facility	\$2, 865, 500.00
Sonitrol Security Cameras and Service	\$49,771.98
Security Windows	\$7480.00
Security Doors	\$6873.67

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

*\$2,929,625.65*

## *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:

Christopher Columbus Charter School has purchased a new facility at 1329 East Moyamensing Avenue, Philadelphia, PA 19147. The plan is to move students from one of the existing occupied buildings into the recently purchased property. The new building will provide additional space to better serve all students and will allow for community involvement. There is currently no public school in the neighborhood surrounding the newly acquired facility.

## *Memorandums of Understanding*

<b>Organization</b>	<b>Purpose</b>
Archdiocese of Philadelphia	Nutrition Development Services
Foundations Inc.	Business Services Before/Afterschool and Summer Services
Pediatric Therapeutic Services	Contract for services provided by a school psychologist
Pest Proof Inc.	Pest control services
Philadelphia Police Department	Memorandum of Understanding concerning School Safety
Pitney Bowes	Postal machine lease
ServiceMaster Cleaning Services	Contract for cleaning services for both buildings

Sonitrol	Security Services
Speech Pathology Consultants	Contract for services provided by two (2) speech therapists
Submoa LLC	Security Consulting
Therapy Solutions Inc.	Contract for services provided by an occupational therapist
Waste Management	Trash removal



**pennsylvania**  
DEPARTMENT OF EDUCATION

July 2, 2013

Ms. Rosemary Dougherty  
CEO  
Christopher Columbus CS  
916 Christian Street  
North Building  
Philadelphia, Pa 19147

Dear Ms. Dougherty:

Enclosed is the Report of Findings presenting results of the cyclical monitoring which was conducted by the Bureau of Special Education (BSE) in the Christopher Columbus CS the week of April 3, 2013.

The Executive Summary is arranged in two parts and includes an Appendix. PART I presents the Summary of Findings including an explanation of the review process and general findings. PART II describes the corrective action process. A description identifying findings of noncompliance, corrective action required, improvement planning needed, and results of interviews of staff and parents can be found in the Appendix. The charter school must complete corrective action within the calendar days as outlined in the Charter School Corrective Action Verification/Compliance and Improvement Plan developed with the BSE Adviser. Follow-up onsite reviews verifying the charter school's completion of corrective action will be conducted by the BSE. The BSE Adviser will contact the charter school to schedule the initial visit within 60 days of issuance of the monitoring report.

34 CFR 300.600 mandates the BSE to carry out monitoring activities and implementation of any necessary corrective action. Legal compliance is the basis on which high quality programs are built. It is policy of the Department of Education to promote and ensure compliance with special education statutes and regulations through an array of activities such as a coordinated program of plan review, compliance monitoring, technical assistance, and funding decisions. However, if the Department does not succeed in obtaining prompt compliance through activities such as monitoring, then more rigorous steps can be taken to make sure compliance is resolved. These include:

- Disapproval or rescinded approval of the local special education plan
- Deferment of the disbursement of state or federal funds pending resolution of the issue
- Reduction of the amount of funds (for example, by the amount of money it takes to provide an appropriate education to a particular child or children) if a charter school is unwilling to provide appropriate services

None of these steps are desirable and none should be necessary if each charter school is familiar with and attentive to the rules governing special education.

If you have any questions about this report, contact Walter Howard, the Chairperson of the compliance monitoring team.

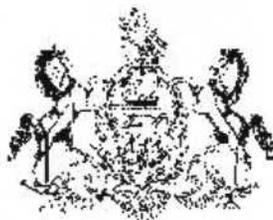
Please convey my thanks to all staff who participated in the review. Their time and assistance is appreciated.

Sincerely,

John J. Tommasini  
Director

Attachments: Executive Summary  
Appendix: Detailed Report of Findings, Including Corrective Actions Required

CC: Chairperson  
Jill Deitrich  
CS Monitoring File



**Executive Summary**  
**BSE Compliance Monitoring Review**  
**of the**  
**Christopher Columbus CS**

**PART I**  
**SUMMARY OF FINDINGS**

**A. Review Process**

Prior to the Bureau's monitoring the week of April 3, 2013, the Christopher Columbus 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.

<b>FSA</b>	<b>In Compliance</b>	<b>Out of Compliance</b>
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)	1	0
Exclusions: Suspensions and Expulsions (Procedural Requirements)	1	0
Independent Education Evaluation	1	0
Least Restrictive Environment (LRE)	1	0
Provision of Extended School Year Services	1	0
Provision of Related Service Including Psychological Counseling	1	0
Parent Training	0	1
Public School Enrollment	1	0
Surrogate Parents (Students Requiring)	1	0
Personnel Training	0	1
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

<b>IMPROVEMENT PLAN REQUIRED</b>	<b>Yes</b>	<b>No</b>
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 that is the Result of Inappropriate Identification	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 Christopher Columbus CS is as follows:

<b>Sections of the FILE REVIEW</b>	<b>In Compliance</b>	<b>Out of Compliance</b>	<b>NA</b>
Essential Student Documents Are Present and Were Prepared Within Timelines	85	5	70
Evaluation/Reevaluation: Process and Content	318	22	440
Individualized Education Program: Process and Content	461	25	314
Procedural Safeguards: Process and Content	115	2	3
<b>TOTALS</b>	<b>979</b>	<b>54</b>	<b>827</b>

### 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.

	<b># Yes Responses</b>	<b># No Responses</b>	<b># of Other Responses</b>
Program Implementation: General Ed Teacher Interviews	219	11	65
Program Implementation: Special Ed Teacher Interviews	298	14	129
Program Implementation: Parent Interviews	150	10	66
<b>TOTALS</b>	<b>667</b>	<b>35</b>	<b>260</b>

### 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.

	<b># Yes Responses</b>	<b># No Responses</b>	<b># of Other Responses</b>
Classroom Observations	55	0	15

### 6. EDUCATIONAL BENEFIT REVIEW

	<b>In Compliance</b>	<b>Out of Compliance</b>
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.

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

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

Charter School: Christopher Columbus CS

Chief Executive Officer: Ms. Rosemary Dougherty

Special Education Director/Coordinator: \_\_\_\_\_

BSE Special Education Adviser: Walter Howard

Date of Report: July 02, 2013

Date Final Report Sent to LEA: July 02, 2013

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

First Visit Date: \_\_\_\_\_

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<b>Topical Area 1: Policies, Practices, and Procedures</b>			
Y						1. <b>FSA-ASSISTIVE TECHNOLOGY AND SERVICES</b>  <b>Standard:</b> The Local Education Agency (LEA) observed the requirement that the provision of assistive technology is reflected in the student's IEP			
Y						1A. <b>FSA-HEARING AIDS</b>  <b>Standard:</b> Each public agency shall ensure that the hearing aids worn in school by children with hearing impairments, including deafness, are functioning properly. Each public agency must ensure that the external components of surgically implanted medical devices are functioning properly			
Y						2. <b>FSA-POSITIVE BEHAVIOR SUPPORT</b>  <b>Standard:</b> LEA complies with the positive behavior support policy requirements.			
Y						3. <b>FSA-CHILD FIND</b>  <b>Standard:</b> LEA demonstrates compliance with annual public notice requirements.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						4. <b>FSA-CONFIDENTIALITY</b>  <b>Standard</b> The LEA is in compliance with confidentiality requirements.			
Y						5. <b>FSA-DISPUTE RESOLUTION (DUE PROCESS HEARING DECISION IMPLEMENTATION)</b>  <b>Standard:</b> The LEA uses dispute resolution processes for program improvement.			
Y						8. <b>FSA-PROCEDURAL REQUIREMENTS FOR SUSPENSION</b>  <b>Standard:</b> The LEA adheres to procedural requirements in suspending students with disabilities.			
Y						10. <b>FSA-INDEPENDENT EDUCATIONAL EVALUATION</b>  <b>Standard:</b> The LEA documents a procedure for responding to requests made by parents for an independent educational evaluation at public expense.			
Y						11A. <b>FSA-LEAST RESTRICTIVE ENVIRONMENT</b>  <b>Standard:</b> The LEA's continuum of special education services supports the availability of LRE under 34 CFR Part 300.			
Y						12. <b>FSA-EXTENDED SCHOOL YEAR SERVICES</b>			
Y						13. <b>FSA-RELATED SERVICE INCLUDING PSYCHOLOGICAL COUNSELING</b>			
	N					15. <b>FSA-PARENT TRAINING</b>  <b>Standard:</b> Parent opportunities for training and information sharing address the special knowledge, skills and abilities needed to serve the unique needs of children with disabilities.			
						<b>INTERVIEW RESULTS (Parent)</b>			
						P 62. My school district/charter school makes available training related to the needs of students with disabilities that I could attend.			

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4 1 0 0 0 1	Always Sometimes Rarely Never Don't Know Does not Apply			
					4 0 0 0 1 1	P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum.  Always Sometimes Rarely Never Don't Know Does not Apply			
Y						18. <b>FSA-SURROGATE PARENTS (STUDENTS REQUIRING)</b>  <b>Standard:</b> The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.			
	N					19. <b>FSA-PERSONNEL TRAINING</b>  <b>Standard:</b> In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.			
						<b>INTERVIEW RESULTS (General &amp; Special Education Teacher)</b>			
8	1	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
7	2	0				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
6	3	0				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
8	1	0				GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	1	3				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
9	1	0				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
Y						20. <b>FSA-INTENSIVE INTERAGENCY APPROACH</b>  <b>Standard:</b> The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.			
		X				21. <b>FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION</b>  <b>Standard:</b> The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation			
						<b>Topical Area 2: Delivery of Service</b>			
Y						17. <b>FSA-PUBLIC SCHOOL ENROLLMENT</b>  <b>Standard:</b> The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						17B. <b>FSA-PUBLIC SCHOOL ENROLLMENT</b>  <b>Standard:</b> Timely provision of FAPE for students who transfer public agencies within state, and from another state.			
Y						22. <b>FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION</b>  <b>Standard:</b> LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						23. <b>FSA-EDUCATIONAL BENEFIT REVIEW</b>  <b>Standard:</b> The IEP meets procedural compliance and is reasonably calculated to enable the child to advance appropriately toward attaining their annual goals.			
						<b>CLASSROOM OBSERVATIONS</b>			
10	0	0		0		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
10	0	0		0		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			
0	0	10		0		CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?			
10	0	0		0		CO 4. If the student is in a regular education setting, is he/she participating in the lesson taught by the general education teacher or a co-teacher?			
8	0	2		0		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?			
7	0	3		0		CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?			
10	0	0		0		CO 7. Does this setting coincide with the student's IEP with regard to the extent to which the student is educated with non-disabled peers?			
						<b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>			
					4 2 0 0 0 0	P 55. My child does classroom work in a regular classroom with students without disabilities.  Always Sometimes Rarely Never Don't Know Does not Apply			
						P 56. My child participates or has the opportunity to participate in school activities other than classroom work, including extra-curricular activities, with students without disabilities.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					5 1 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					6 0 0 0 0 0	P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled.  Always Sometimes Rarely Never Don't Know Does not Apply			
					6 0 0 0 0 0	P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel.  Always Sometimes Rarely Never Don't Know Does not Apply			
9	0	0				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
9	0	0				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
9	0	0				GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
9	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
9	0	0				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
9	0	0				GE 80. Is the student making progress within the general education curriculum?			
9	0	0				GE 80a. In your opinion, is this student benefiting from participation in your general education classroom?			
0	0	0				GE 80b. If yes, in what ways?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>Is much more verbal. Great auditory learner. More confident. Socially Socially, being part of group, see work being done 2 times. Socialization, peer tutoring, confidence level boosted, self-esteem. Socially, peer interaction, confidence, self-esteem. The student is able to control impulses. Staying on task &amp; doing a great job. Not taking as many mini breaks. Making a lot of improvements. The student is receiving support needed &amp; is making good grades. Socially, peer interaction. Student has more confidence in class.</p>			
0	0	9				GE 80c. If no, what does this student need that he/she is not receiving in your class?			
9	0	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
8	1	0				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	8				GE 85b. If no, what training or support would assist you? Differentiated instruction for all students.			
6	0	3				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
9	0	1				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
10	0	0				SE 95a. In the most recent IEP meeting for this student, did you discuss whether he/she could be educated in a general education classroom for the entire school day?			
10	0	0				SE 95b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	0				SE 95c. If yes, what reasons were discussed for recommending removal?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>By needs.</p> <p>By child's needs.</p> <p>Needs.</p> <p>Needs.</p> <p>Student's needs.</p> <p>Student's needs.</p> <p>Student's needs.</p> <p>Based on services needed.</p> <p>The student's needs.</p> <p>Based on current grade level.</p>			
0	0	0				<p>SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided?</p> <p>The student's needs.</p> <p>The student's needs.</p> <p>IEP team decision.</p> <p>IEP team decision</p> <p>Student's needs.</p> <p>Needs</p> <p>Student's needs.</p> <p>IEP team decision.</p> <p>The student's needs.</p> <p>Based on the student's needs.</p>			
9	0	1				<p>SE 95e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?</p>			
9	1	0				<p>SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?</p>			
5	0	5				<p>SE 97. Have necessary supports been offered and/or provided to enable that participation?</p>			
9	0	1				<p>SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?</p>			
10	0	0				<p>SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?</p>			
8	1	1				<p>SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?</p>			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0				SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom?			
						<b>Topical Area 3: Performance Indicators</b>			
Y						5A. <b>FSA-EFFECTIVE USE OF DISPUTE RESOLUTION</b>  <b>Standard:</b> The LEA uses dispute resolution processes for program improvement.			
		X				6. <b>FSA-GRADUATION RATES (SPP)</b>  <b>Standard:</b> The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.			
		X				7. <b>FSA-DROPOUT RATES (SPP)</b>  <b>Standard:</b> The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.			
Y						8A. <b>FSA-SUSPENSION RATES</b>  <b>Standard:</b> The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			
Y						11. <b>FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP)</b>  <b>Standard:</b> Students with disabilities are provided for in the least restrictive environment			
Y						16. <b>FSA-PARTICIPATION IN PSSA AND PASA (SPP)</b>  <b>Standard:</b> The LEA's population of students who participate in state assessment is comparable with the state data.			
Y						16A. <b>FSA-DISTRICT-WIDE ASSESSMENT</b>			
						<b>Topical Area 4: Evaluation and Reevaluation Process and Content</b>			
						<b>CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION</b>			
						<b>PERMISSION TO EVALUATE (File Reviews)</b>			
3	0	7				FR 153. PTE-Consent Form is present in the student file			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	7				FR 154. Demographic data			
3	0	7				FR 155. Reason(s) for referral for evaluation			
3	0	7				FR 156. Proposed types of tests and assessments			
3	0	7				FR 157. Contact person's name and contact information			
3	0	7				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
3	0	7				FR 159. Parent has selected a consent option			
						<b>PERMISSION TO REEVALUATE (File Reviews)</b>			
7	0	3				FR 194. PTRE-Consent Form is present in the student file			
7	0	3				FR 195. Demographic data			
7	0	3				FR 196. Reason for reevaluation			
7	0	3				FR 197. Types of assessment tools, tests and procedures to be used			
7	0	3				FR 198. Contact person's name and contact information			
6	1	3			14%	FR 199. Parent has selected a consent option			
7	0	3				FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
						<b>AGREEMENT TO WAIVE REEVALUATION (File Reviews)</b>			
0	0	10				FR 201. Agreement to Waive Reevaluation is present in the student file			
0	0	10				FR 202. Waiver was completed within required timelines (3 years (2 years for any MR student or any student placed in an Approved Private School) from date of ER, prior RR, or Agreement to Waive RR)			
0	0	10				FR 203. Reason reevaluation is not necessary at this time is included			
0	0	10				FR 204. Contact person's name and contact information			
0	0	10				FR 205. Parent has selected a consent option			
0	0	10				FR 206. Parent signature			
						<b>EVALUATION REPORT (INITIAL) (File Reviews)</b>			
3	0	7				FR 160. ER is present in the student file			
3	0	7				FR 161. Evaluation was completed within timelines			
0	3	7			100%	FR 162. A copy of the ER was disseminated to parents at least 10 school days prior to meeting of the IEP team (unless this requirement is waived by parent in writing)			
2	1	7			33%	FR 163. Demographic data			
2	1	7			33%	FR 164. Date report was provided to parent			
3	0	7				FR 165. Reason(s) for referral			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	7				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
3	0	7				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
3	0	7				FR 168. Teacher observations and observations by related service providers, when appropriate			
3	0	7				FR 169. Recommendations by teachers			
3	0	7				FR 170. The student's physical condition (including health, vision, hearing); social or cultural background; and adaptive behavior relevant to the student's suspected disability and potential need for special education			
3	0	7				FR 171. Assessments, including when appropriate, current classroom based assessments, aptitude and achievement tests; local and/or state assessments; behavioral assessments; vocational technical education assessment results; interests, preferences, aptitudes (for secondary transition); etc.			
0	1	9			100%	FR 172. If an assessment is not conducted under standard conditions, description of the extent to which it varied from standard conditions (including if the assessment was given in the student's native language or other mode of communication)			
2	0	8				FR 173. Lack of appropriate instruction in reading			
2	0	8				FR 174. Lack of appropriate instruction in math			
1	0	9				FR 175. Limited English proficiency			
3	0	7				FR 176. Present levels of academic achievement			
2	0	8				FR 177. Present levels of functional performance			
3	0	7				FR 178. Behavioral information			
3	0	7				FR 179. Conclusions			
3	0	7				FR 180. Disability Category			
3	0	7				FR 181. Recommendations for consideration by the IEP team			
2	1	7			33%	FR 182. Evaluation Team Participants documented			
3	0	7				FR 183. For students evaluated for SLD documentation of Agree/Disagree			
3	0	7				FR 184. Documentation that the student does not achieve adequately for age, etc.			
3	0	7				FR 185. Indication of process(es) used to determine eligibility			
1	1	8			50%	FR 186. Instructional strategies used and student-centered data collected			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	1	8			50%	FR 187. Educationally relevant medical findings, if any			
2	1	7			33%	FR 188. Effects of the student's environment, culture, or economic background			
1	1	8			50%	FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
2	1	7			33%	FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
2	1	7			33%	FR 191. Observation in the student's learning environment			
2	1	7			33%	FR 192. Other data if needed			
1	2	7			67%	FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						<b>REEVALUATION REPORT (File Reviews)</b>			
7	0	3				FR 207. RR is present in the student file			
7	0	3				FR 208. Reevaluation was completed within timelines (either 60 calendar days from the date of LEA receipt of signed PTRE-Consent Form, excluding summer break, or within 3 years (2 years for any MR student or any student placed in an Approved Private School) of date of ER, prior RR, or Agreement to Waive RR)			
6	1	3			14%	FR 209. A copy of the RR was disseminated to parents at least 10 school days prior to the meeting of the IEP team (unless this requirement was waived by a parent in writing)			
7	0	3				FR 210. Demographic data			
5	2	3			29%	FR 211. Date IEP team reviewed existing evaluation data			
7	0	3				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
5	2	3			29%	FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
7	0	3				FR 214. Aptitude and achievement tests			
7	0	3				FR 215. Current classroom based assessments and local and/or state assessments			
7	0	3				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
7	0	3				FR 217. Teacher recommendations			
7	0	3				FR 218. Lack of appropriate instruction in reading			
7	0	3				FR 219. Lack of appropriate instruction in math			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	4				FR 220. Limited English proficiency			
7	0	3				FR 221. Conclusion regarding need for additional data is indicated			
5	0	5				FR 222. Reasons additional data are not needed are included			
7	0	3				FR 223. Determination whether the child has a disability and requires special education			
6	1	3			14%	FR 224. Disability category(ies)			
7	0	3				FR 225. Summary of findings includes student's educational strengths and needs			
6	0	4				FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
7	0	3				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
2	2	6			50%	FR 228. Interpretation of additional data			
6	0	4				FR 229. Documentation that the student does not achieve adequately for age, etc.			
6	0	4				FR 230. Indication of process(es) used to determine eligibility			
6	0	4				FR 231. Instructional strategies used and student-centered data collected			
6	0	4				FR 232. Educationally relevant medical findings, if any			
6	0	4				FR 233. Effects of the student's environment, culture, or economic background			
5	0	5				FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
6	0	4				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
6	0	4				FR 236. Observation in the student's learning environment			
5	0	5				FR 237. Other data if needed			
5	1	4			17%	FR 238. Statement for all 6 items			
7	0	3				FR 239. Documentation of Evaluation Team Participants			
6	0	4				FR 240. Documentation that team members Agree/Disagree			
						<b>INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>			
6	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	0	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
6	0	0	0			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
4	0	2	0			P 27. If your child was not reevaluated when required (every 2 years for children with mental retardation, or any child placed in an Approved Private School, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation?			
0	3	3	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
0	0	6	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
0	0	6	0			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
0	1	9				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						<b>Topical Area 5: IEP Process and Content</b>			
						<b>INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)</b>			
10	0	0				FR 241. Invitation is present in the student file			
10	0	0				FR 242. Invitation to Participate in the IEP Meeting was issued prior to the meeting (or documentation that parent signed waiver to move directly to IEP meeting)			
10	0	0				FR 243. Demographic data			
10	0	0				FR 244. Purpose(s) of the meeting			
3	0	7				FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)			
1	0	9				FR 246. Transition planning and services - if appropriate, evidence that a representative of any participating agency was invited to the IEP team meeting with the prior consent of the parent or student			
2	1	7			33%	FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)			
9	1	0			10%	FR 248. Invited IEP team members			
10	0	0				FR 249. Date/time/location of meeting			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
						<b>PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)</b>			
0	0	10				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			
0	0	10				FR 252. Demographic data			
0	0	10				FR 253. Form designates IEP team member(s) for whom attendance is not necessary			
0	0	10				FR 254. Form designates which members will submit written input prior to the meeting			
0	0	10				FR 255. Parent written consent is documented			
					0	FR 256. The team members excused:			
					0	a. General Education Teacher			
					0	b. Special Education Teacher			
					0	c. Local Education Agency Representative			
						<b>IEP CONTENT (File Reviews)</b>			
10	0	0				FR 257. IEP is present in the student file			
9	1	0			10%	FR 258. IEP was completed within timelines			
10	0	0				FR 259. Demographic data			
10	0	0				FR 260. IEP implementation date			
10	0	0				FR 261. Anticipated duration of services and programs			
0	0	10				FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			
						<b>DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)</b>			
9	1	0			10%	FR 263. Parents			
3	0	7				FR 264. Student			
9	1	0			10%	FR 265. General Education Teacher			
10	0	0				FR 266. Special Education Teacher			
10	0	0				FR 267. Local Education Agency Representative			
0	0	10				FR 268. Career/Technical Education (CTE) Representative			
0	0	10				FR 269. CTE Representative was in attendance if student was attending CTE			
0	0	10				FR 270. Community Agency Representative			
0	0	10				FR 271. Teacher of the Gifted			
1	0	9				FR 272. Written input provided by IEP team member(s) excused from participating in the IEP meeting if the invitation stated they were to provide written input			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year			
						<b>SPECIAL CONSIDERATIONS (File Reviews)</b>			
0	0	10				FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate			
0	0	10				FR 275. If the student is deaf or hard of hearing, a communication plan			
6	0	4				FR 276. If the student has communication needs, needs must be addressed in the IEP			
1	0	9				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			
0	0	10				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
1	0	9				FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques			
1	0	9				FR 280. If the student has other special considerations, these are addressed in the IEP			
						<b>PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)</b>			
10	0	0				FR 281. Student's present levels of academic achievement			
10	0	0				FR 282. Student's present levels of functional performance			
4	0	6				FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)			
2	8	0			80%	FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)			
10	0	0				FR 285. How the student's disability affects involvement and progress in the general education curriculum			
8	2	0			20%	FR 286. Strengths			
10	0	0				FR 287. Academic, developmental, and functional needs related to student's disability			
						<b>TRANSITION SERVICES (File Reviews)</b>			
0	0	10				FR 288. If the student's IEP required participation in CTE program, was the CIP code completed			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	7				FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment			
3	0	7				FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living			
3	0	7				FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually			
2	1	7			33%	FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service			
2	1	7			33%	FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)			
2	1	7			33%	FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)			
2	1	7			33%	FR 292c. Annual goals are related to the student's transition services			
						<b>PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)</b>			
6	0	4				FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA or PASA)			
6	0	4				FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			
0	0	10				FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA			
0	0	10				FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
0	0	10				FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)			
10	0	0				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			
9	0	1				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 300. If the IEP indicates the student will participate in an alternate local assessment, explanation of why the student cannot participate in the regular assessment			
1	0	9				FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate			
						<b>ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)</b>			
10	0	0				FR 302. Measurable Annual Goals			
9	0	1				FR 303. Description of how student progress toward meeting goals will be measured			
9	0	1				FR 304. Description of when periodic reports on progress will be provided to parents			
8	1	1			11%	FR 305. Documentation of progress reporting on Annual Goals			
1	2	7			67%	FR 306. Short Term Objectives			
						<b>SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)</b>			
10	0	0				FR 307. Program Modifications and Specially-Designed Instruction			
10	0	0				FR 308. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations, did the IEP team address those recommendations in development of this IEP			
10	0	0				FR 309. If Program Modifications and Specially Designed Instruction are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
0	0	10				FR 310. If a student attends a Career or Vocational Technical School, evidence that the specially designed instruction addresses the student's needs in Career and Vocational Technical School			
7	0	3				FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
8	0	2				FR 312. If the student's most recent Evaluation Report contained recommendations for the provision of related services, including psychological counseling, did the IEP team address those recommendations in development of this IEP			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services			
6	0	4				FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP			
0	0	10				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			
10	0	0				FR 316. A conclusion regarding student eligibility for ESY			
10	0	0				FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination			
9	1	0			10%	FR 318. Where ESY services were deemed appropriate, annual goals and when appropriate, short term objectives that are to be addressed in the child's ESY program			
8	1	1			11%	FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services			
<b>EDUCATIONAL PLACEMENT (File Reviews)</b>									
10	0	0				FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class			
10	0	0				FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum			
10	0	0				FR 322. Type of support, by amount (itinerant, supplemental, full-time)			
10	0	0				FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.			
10	0	0				FR 324. Location of student's program (name of LEA where the IEP will be implemented)			
10	0	0				FR 325. Location of student's program (name of School Building where the IEP will be implemented)			
8	0	2				FR 326. If child will not be attending his/her neighborhood school, reason why not			
<b>PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)</b>									
10	0	0				FR 327. Completed Section A or Section B			
<b>IEP DEVELOPMENT</b>									

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<b>INTERVIEW RESULTS (Parent &amp; General Education Teacher)</b>			
6	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
6	0	0	0			P 29. Did you participate in developing the current IEP for your child?			
6	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			
2	0	4	0			P 31. If you were unable to participate in person, did the school offer other arrangements for you to participate by phone or through other methods?			
6	0	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
4	2	0	0			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	4	0			P 32b. If no, what training or support would assist you? Don't know. Materials that child is using at school that parent can help at home also.			
4	0	2	0			P 33. Were the services you requested for your child considered by the IEP team in the development of your child's current IEP?			
4	0	2	0			P 35. Was the current IEP developed at the IEP meeting?			
5	0	1	0			P 36. If there was a draft IEP developed prior to the IEP meeting were you provided a copy of the draft either before or at the meeting?			
6	0	0	0			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
3	0	3	0			P 38. If required IEP team members (special education teacher, general education teacher, or LEA) did not attend the meeting, did you agree in writing to them not being there?			
0	1	5	0			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		6	0			P 65. If you did not participate in your child's IEP meeting, what kept you from participating?			
4	1	4				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
5	0	4				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	4				GE 76. Were those recommendations considered by the IEP team?			
9	0	0				GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?			
8	1	0				GE 87. Do you provide progress monitoring data as part of the IEP development process?			
						<b>IEP CONTENT</b>			
						<b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>			
6	0	0	0			P 40. Did the IEP team consider the recommendations that were made in your child's most recent evaluation, including all recommendations that were made by the evaluation team for special education, related services, and supports for school personnel?			
6	0	0	0			P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons.			
9	0	0				GE 81. Are this student's goals based on the PA Academic Standards or, if appropriate, alternate standards?			
9	0	0				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
8	0	1				GE 83. Is the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 98. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?			
10	0	0				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 103. Are the student's annual goals based on the PA Academic Standards or, if appropriate, alternate standards?			
3	0	7				SE 104. If appropriate, are the student's annual goals based on functional performance?			
9	0	1				SE 106. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	2				SE 107. If the student's most recent Evaluation Report contained recommendations for provision of related services, including psychological counseling, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
9	0	1				SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the student, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
7	0	3				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA, PASA, and other district-wide/charter school-wide assessments?			
9	1	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
9	0	1				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	1				SE 117b. If yes, in what ways? Improved social interactions. Improved on reading goals. Socially - grade appropriate level of reading. Socially, makes student try harder. Grade level instruction, making tremendous progress, modifications. Grade level instruction, receiving modifications. Getting the grade level needed and modifications. Improving socially and gaining additional knowledge. Getting the grade level needed with modifications.			
0	0	10				SE 117c. If no, what does this student need that he/she is not receiving?			
10	0	0				SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
						<b>IEP IMPLEMENTATION</b>			
						<b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>			
6	0	0	0			P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	0	0			P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
					6 0 0 0 0 0	P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals. Always Sometimes Rarely Never Don't Know Does not Apply			
					6 0 0 0 0 0	P 58. My child's progress is reported to me by the school in a manner that I understand. Always Sometimes Rarely Never Don't Know Does not Apply			
6	0	0	0			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
8	0	1				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
9	0	0				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
5	0	4				GE 79a. In the most recent IEP meeting for this student, did you discuss whether the student could be educated in a general education classroom for the entire school day?			
5	0	4				GE 79b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	4				GE 79c. If yes, what reasons were discussed for recommending removal? Help in core subjects. Help in core subjects. Help in core subjects. Help in core subjects. Help in core subjects.			
0	0	4				GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						IEP team decision. IEP team decision. IEP team decision. IEP team decision. The student's needs.			
5	0	4				GE 79e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
1	0	8				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
9	0	0				GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?			
9	0	1				SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
10	0	0				SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP?			
10	0	0				SE 110. Was this student's current IEP implemented no later than 10 school days after its completion or no later than the IEP implementation date?			
9	0	1				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
7	0	3				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
6	4	0				SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?			
10	0	0				SE 120. Is this student receiving the supports and services agreed upon in his/her current IEP, including related services?			
						<b>PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	3	0			P 42. If your child's current IEP includes psychological counseling as a related service, and he/she receives these services, including transportation, are they provided at no cost to you?			
5	0	1	0			P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting?			
5	0	1	0			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
3	2	1	0			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
1	2	3	0			P 46. If you did not agree with the decision on ESY eligibility, were you given a written notice (NOREP/PWN) explaining that you could ask for a due process hearing?			
5	0	1	0			P 47. If your child was determined to be eligible for ESY services, did the IEP team decide upon the goals and services needed for the ESY program?			
10	0	0				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
10	0	0				SE 122. If this student was determined to be ESY eligible, did the IEP team determine what goals and services were needed and include them in the IEP?			
1	0	9				SE 122a. At the most recent IEP meeting, did the IEP team discuss the development of a plan to transition this student back into the school district (or charter school if student is enrolled in a charter school) with supplementary aids and services?			
1	0	9				SE 122b. Are staff from the home district (or charter school if student is enrolled in a charter school) involved with the planning and implementation of this student program?			
0	1	9				SE 122c. Does this student go on field trips, attend school functions or participate in extracurricular activities with his/her same age/grade peers who are non-disabled?			
0	1	9				SE 122d. Does this student need supplementary aids and services to participate in non-academic and/or extra-curricular activities?			
0	0	10				SE 122e. If yes, are needed supplementary aids and services being provided to this student?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	1	9				SE 122f. Are there routine opportunities for this student to interact with non-disabled peers that are planned and/or facilitated by school personnel?			
						<b>SECONDARY TRANSITION (Parent &amp; Special Education Teacher)</b>			
0	0	6	0			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
6	0	0	0			P 50a. In the most recent IEP meeting for your child, did you discuss whether your child could be educated in a general education classroom for the entire school day?			
6	0	0	0			P 50b. In the most recent IEP meeting, did the IEP team recommend removal of your child from the general education classroom for any part of the school day?			
0	0	0	0			P 50c. If yes, what reasons were discussed for recommending removal? Extra help. Help, reinforce what was taught. Small group. The student works with teacher in areas that are deficient. Needed extra support on specific skills. One on one help in reading & math.			
0	0	0	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided? Enough time to provide extra help. Least amount to be successful. Provide help. By need of services to deliver instruction. Took student out of art, music or other subjects, not out of reading, math social skills or science. Don't remember.			
4	0	2	0			P 50e. In the most recent IEP meeting, did the IEP team discuss whether your child could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
6	0	0	0			P 50f. In your opinion, is your child benefiting from participation in the general education classroom?			
0	0	0	0			P 50g. If yes, in what ways?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						With the other children/making friends. Friends, socially, enforce proper behaviors. Where student needs to be. Learns with peers & loves being with regular ed teacher working in a group. Better personality. Participates & head of class. Receiving the same level of services that regular ed peers are getting.			
0	0	6	0			P 50h. If no, what does your child need that he/she is not receiving in the class?			
					2 1 0 0 0 3	P 59. I am satisfied with the transition services developed for my child. Always Sometimes Rarely Never Don't Know Does not Apply			
					3 1 0 0 0 2	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment. Always Sometimes Rarely Never Don't Know Does not Apply			
3	0	7				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
1	1	8				SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting?			
						<b>Topical Area 6: NOREP/PWN</b>			
						<b>(File Reviews)</b>			
10	0	0				FR 328. NOREP/PWN is present in the student file			
10	0	0				FR 329. Demographic data			
10	0	0				FR 330. Type of action taken			
10	0	0				FR 331. A description of the action proposed or refused by the LEA			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 332. An explanation of why the LEA proposed or refused to take the action			
8	2	0			20%	FR 333. A description of the other options the IEP team considered and the reason why those options were rejected			
10	0	0				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
7	0	3				FR 335. Description of other factor(s) relevant to LEA's proposal or refusal			
10	0	0				FR 336. Educational placement recommended (including amount and type)			
10	0	0				FR 337. Signature of school district superintendent or charter school CEO or designee			
10	0	0				FR 338. Parent signature or documentation of reasonable efforts to obtain consent (e.g. mailed to parents, certified mail, visit to the parent's home, etc.)			
10	0	0				FR 339. Parent has selected a consent option			
10	0	0				FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP			
						<b>INTERVIEW RESULTS (Parent)</b>			
2	0	4	0			P 34. If services that you requested for your child were rejected by the school, did you receive a written notice (NOREP/PWN) explaining why the request was rejected?			
					5 1 0 0 0 0	P 61. If I don't understand my child's educational rights, and I inquire about them, someone from the school takes the time to explain them to me.  Always Sometimes Rarely Never Don't Know Does not Apply			
						<b>Topical Area 7: Additional Interview Responses</b>			
						<b>INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>			
						P 54. I am a partner with school personnel when we plan my child's education program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					5 1 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
		0	0		2 2 1 1 1	P 66. Tell me anything you really like about your child's special education program. g. staff open to suggestions, good communication i. support services j. student ratios k. staff's understanding and attitude n. other It's like a private school without the cost. Very affectionate staff. No bullying, teasing, fighting. Love the school. Runs the school well.			
		3	0		1 2	P 67. Tell me anything you would like to change about the program. g. staff open to suggestions, good communication n. other School would go up to 12th grade. School stops at 8th grade.			
		0	0		1 4 1	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. a. Very strongly agree b. Strongly agree c. Agree			
						P 69. Additional comments about your child's program. Very pleased with support received. Will sit with you for hours to explain everything. Love the school. Student has improved tremendously. Goals set were covered. Has made a lot of progress.			
10	0	0				SE 101. Do you hold the required certification to implement this student's program?			
10	0	0				SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10				SE 101b. If no, what training or support would assist you?			
						<b>Topical Area 8: Student Interview Results</b>			
			0			S 126. What kind of support are you currently receiving?			
0	0	0	0			S 127. Is this support enough to help you be successful in your school program?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					0	S 128. How satisfied are you with your high school educational program?			
					0	Very			
					0	Somewhat			
					0	A Little			
					0	Not at All			
					0	Don't Know			
						S 129. What do you like best about the program?			
						S 130. What do you like least about the program?			
					0	S 131. How satisfied are you with your special education supports/services?			
					0	Very			
					0	Somewhat			
					0	A Little			
					0	Not at All			
					0	Don't Know			
						S 132. What do you like best about the special education supports/services?			
						S 133. What do you like least about the special education supports/services?			
					0	S 134. How much time do you spend with students who do not have disabilities?			
					0	Too Much			
					0	Enough			
					0	A Little			
					0	Not Enough			
					0	Don't Know			
0	0	0	0			S 135. Do you participate in any extra-curricular activities?			
						S 136. If yes, which ones			
						S 137. If no, why not			
0	0		0			S 138. Were you invited to participate in the last IEP meeting?			
						Other			
0	0		0			S 139. Did you participate in the last IEP meeting?			
						Other			
0	0		0			S 140. Do you have a post secondary transition program?			
						Other			
0	0		0			S 141. Do you have an employment transition program?			
						Other			
0	0		0			S 142. Do you have a community living transition program?			
						Other			
0	0		0			S 143. Did you assist in the development of the transition program?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Other			
0	0		0			S 144. Is that transition plan being followed? Other			
0	0		0			S 145. Did you discuss what you would do after graduation or finishing high school? Other			
			0			S 146. Which of the following agencies participate in your IEP development?			
0	0		0			S 147. If any agency participated in your IEP did they assist you or provide services? Other			
						S 148. Comments			
0	0	0	0			S 149. Do you participate in any activities in the community?			
						S 150. If yes, which ones?			
						S 151. If no, why not?			
						S 152. Are there any other agencies that could help you within the community?			
						<b>Topical Area 9: Other Non-compliance Issues</b>			
						<b>Topical Area 10: Other Improvement Plan Issues</b>			
						The Charter School will review, and as determined by its student population, expand its resource/pullout support to extend to at least two class periods per day.			
						FSA 19A Teacher Survey Results	The Charter School will develop an improvement plan to address teacher concerns stated in TS11 and TS12 of the teacher survey.		

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

Name of School Christopher Columbus Charter School

Address of School 914-916 Christian Street Philadelphia, PA

CEO Signature *Rosemary Dougherty*

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

**EXPENDITURES**

<b>1000</b>	<b>INSTRUCTION</b>	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	5,035,789
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	484,162
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	125,007
1600	ADULT EDUCATION PROGRAMS	
1700	HIGHER EDUCATION PROGRAMS	
1800	PRE-KINDERGARTEN	
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	
	2110 Supervision of Pupil Personnel Services	
	2120 Guidance Services	160,474
	2130 Attendance Services	
	2140 Psychological Services	39,622
	2150 Speech Pathology and Audiology Services	
	2160 Social Work Services	561
	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	122,300
	2260	Instruction and Curriculum Development Services	
	2270	Instructional Staff Professional Development Services	1,192
	2280	Nonpublic Support Services	
2300		SUPPORT SERVICES - ADMINISTRATION	
	2310	Board Services	
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	24,674
	2360	Office of the Superintendent (Executive Director) Services	
	2370	Community Relations Services	
	2380	Office of the Principal Services	1,363,378
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	153,184
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	120,832
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610	Supervision of Operation and Maintenance of Plant Services	154,541
	2620	Operation of Buildings Services	301,168
	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	120,633
	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	26,249

	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	285,848
	2990	Pass-Thru Funds	
<b>3000</b>		<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100		FOOD SERVICES	160,238
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	170,997
	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	
<b>4000</b>		<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES</b>	
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	
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
	<b>TOTAL EXPENDITURES</b>	<b>8,850,849</b>

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

**237,637**

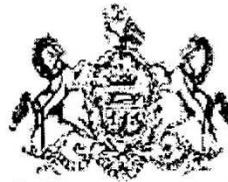
Christopher Columbus Charter School

Complete the following information for all professional staff members.

Staff No.	Name of employee (List all names in alphabetical order)	Social Security # / Certificate #	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
1	Dana Agosta (Mannella)		Elementary K-6	Fifth		40 per week	100%	0%
2	Lauren Anello		Special Education	Fifth-Eighth	Special Education	40 per week	100%	0%
3	Samantha Ash		Special Ed./Reading Specialist	K-Fifth	Reading Specialist	40 per week	100%	0%
4	Kathleen Banecker		Elementary K-6	Third		40 per week	100%	0%
5	Alicia Pescatore		Elementary K-6	Kinder		40 per week	100%	0%
6	Dorethea Bunting (Gerace)		Early Childhood/Elementar	First		40 per week	100%	0%
7	Danielle Colancecco		Special Education	K-Second	Special Education	40 per week	100%	0%
8	Marianna Caputo		Elementary K-6	Sixth		40 per week	100%	0%
9	Marisa Corbett		Elementary K-6	Fifth		40 per week	100%	0%
10	Natalie DiFrancesco		Elementary K-6/Program Spec. ESL	K-Sixth	ESL	40 per week	100%	0%
11	Jill DelQuadro			K-Eighth	Italian	40 per week	0%	100%
12	Antoinette DiGiacomo		Elementary K-6	Third		40 per week	100%	0%
13	Rosemary Dougherty		Principal K-12	K-Eighth	Principal/Ceo	40 per week	100%	0%
14	Florence Doyle		Principal K-12	K-Eighth	Principal	40 per week	100%	0%
15	Marie Elcin		Art	K-Fifth	Art	40 per week	100%	0%
16	Diane Fiorentino		Elementary/Middle Lvl.Language/Social S	Eighth	Middle Level Language/Social Studies	40 per week	100%	0%
17	David Fish		Art/Elementary K-6	Fifth		40 per week	100%	0%
18	Sarah Folckemmer		Elementary K-6	Fourth		40 per week	100%	0%

19	Katherine Gibson		Special Education	Fifth-Eighth	Special Education	40 per week	100%	0%
20	Samantha Giuliano		Elementary K-6	Fourth		40 per week	100%	0%
21	Carolyn Glenn		Elementary K-6	Fourth		40 per week	100%	0%
22	Maria Grassia		Principal K-12	K-Eighth	Vice-Principal	40 per week	100%	0%
23	Regina Hebert		Art/Physical Ed/Computer Ed	Fifth-Eighth	Art/Computer	40 per week	100%	0%
24	Patricia Hickey		Elementary/secondary School Counselor	K-Eighth	School Counselor	40 per week	100%	0%
25	Charles Holland		Elementary/Spec.Ed./Mid.Lv.Math/Lang./S	Seventh	Middle Level Math/Science	40 per week	100%	0%
26	Michele Huhnken		Early Childhood NK-3	First		40 per week	100%	0%
27	Nicole Janotti		Health/Physical Education	Fifth-Eighth	Physical Education	40 per week	100%	0%
28	Peggy Kaplan		Elementary K-6	Fifth		40 per week	100%	0%
29	Maria LaSpada		Elementary K-6	Kinder		40 per week	100%	0%
30	Megan McDonald		Elementary K-6	Third		40 per week	100%	0%
31	Katherine Mingroni		School Nurse		School Nurse	40 per week	100%	0%
32	Charles Moore		Elem./Mid.Lev./Math/Language/Soc.St.	Eighth	Middle Level Language/Social Studies	40 per week	100%	0%
33	Adrienne Nave		Elementary K-6	K-Fifth	Computer	40 per week	100%	0%
34	Robb Neiman		Health/Physical Education	K-Fifth	Physical Education	40 per week	100%	0%
35	Jennifer Oeschger (Sowicz)		Elem./Mid.Lvl.Science Soc.St./Language	Eighth	Middle Level Science/Social Studies	40 per week	100%	0%
36	Caitlin O'Connell		Special Education	Third-Fifth	Special Education	40 per week	100%	0%
37	Bernadette Parker		Elem./Mid.Lvl.Soc.St./Language	Seventh	Middle Level Language/Social Studies	40 per week	100%	0%
38	Jennifer Papa (Naseef)		Early Childhood N-3	Kinder		40 per week	100%	0%
39	Maryellen Porsia		Principal K-12	K-Eighth	Principal	40 per week	100%	0%
40	Geraldne Graziano Prusacki		Elementary K-6	First		40 per week	100%	0%
41	Jennifer Quinn		Elementary K-6	Kinder		40 per week	100%	0%

42	Sara Ramos (Brugger)		Elementary K-6	Second		40 per week	100%	0%
43	Joseph Reo		Elementary K-6	Sixth		40 per week	100%	0%
44	Erin Rex		Elementary K-6	First		40 per week	100%	0%
45	Maria Roberts		Music	K-Fifth	Music	40 per week	100%	0%
46	Theresa Ruiz		Elementary K-6	Sixth		40 per week	100%	0%
47	Connie Scipione		Elementary/Reading Specialist	K-Fifth	Part-Time Reading Specialist	16 per week	100%	0%
48	Marisa Serpentine		Elementary K-6	Second		40 per week	100%	0%
49	Kristin Spicer		Elementary K-6	Fourth		40 per week	100%	0%
50	Philomena Stewart		Elem./Middle Lev.Lang./SocSt/Mat	Seventh	Middle Level Math/Social Studies	40 per week	100%	0%
51	Christine Sullivan (Boychuck)		Elementary K-6	Second		40 per week	100%	0%
52	Julie Termini (Palella)		Elementary K-6	Third		40 per week	100%	0%
53	Michael Thomas		Elementary/Middle Lvl.Sci./Soc. St./Math	Eighth	Middle Level Math/Social Studies	40 per week	100%	0%
54	Heather Wright		Elementary K-6	Second		40 per week	100%	0%
55	Leah Vodila		Elem./Middle Lev.Lang./SocSt/Mat	Seventh	Middle Level Language/Math	40 per week	100%	0%
56	AnneMarie Pesce(Witkowski)		Elementary K-6	Sixth		40 per week	100%	0%
57	Ellen Wright		Music	Fifth-Eighth	Music	40 per week	100%	0%
58	Melanie Young		Elem. K-6/Read. Spec.	Fifth-Eighth	Reading Specialist	40 per week	100%	0%
Total Number of Administrators (do not include CEO) _____			4CEO is also principal					
Total Number of Teachers 52			Counselors 1	Nurses 1	Other			
Total Number of Professional Staff _____			59					



**Pennsylvania Department of Education  
Division of Federal Program  
Corrective Action Plan  
2010-2011 School Year**

**School District:** Christopher Columbus CS  
**Monitor Date:** 2/23/2011  
**Monitor:** Marie D. Bonner  
**Contact Person:** Principal Rosemary Dougherty  
**Report Date:**

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	
Title I Highly Qualified	1a. All core content area teachers employed by the LEA are highly qualified.	The district will submit a listing of all non-highly qualified teachers and the length of time each has been working in the position for which they are not highly qualified, along with the appropriate emergency certificate (s) issued for this time period.	<input type="checkbox"/> List of teachers and their qualifications.	<b>CA Due:</b>	8/26/2011
			<input type="checkbox"/> Number of teachers who have met highly qualified.	<b>Ext Date:</b>	
			<input type="checkbox"/> Number of teachers working toward becoming highly qualified	<b>Closed:</b>	
Title I Parent Involvement	1. LEA has a written parental involvement policy and evidence that it is updated periodically.	Provide copy of LEA/District parent involvement policy to PDE for review; provide evidence of parent involvement and input into the development of the policy.	<input type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions.	<b>CA Due:</b>	11/14/2011
			<input type="checkbox"/> Website posting.	<b>Ext Date:</b>	
Title I Parent Involvement	2. Schools receiving Title I funds have a written parent involvement policy/plan aligned with the LEA policy.	LEA must provide to the DFP a copy of their school building parent involvement policy/plan for each Title I building not in compliance; provide evidence of Title I parent involvement and input into the development of the school building policy.		<b>CA Due:</b>	11/14/2011
				<b>Ext Date:</b>	
				<b>Closed:</b>	
				<b>CA Not Required:</b>	<input type="checkbox"/>

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	
Title I Parent Involvement	3. LEA and schools have carried out the six requirements to build parents capacity to be involved in school:	3c) Provide documentations, such as professional development calendars, workshop agendas, etc. to show evidence that the LEA provided training to staff on how to work with parents during this school year. (see below)		<b>CA Due:</b>	8/26/2011
				<b>Ext Date:</b>	
				<b>Closed:</b>	
				<b>CA Not Required:</b>	<input type="checkbox"/>
Title I Parent Involvement	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;	Provide documentations, such as professional development calendars, workshop agendas, etc. to show evidence that the LEA provided training to staff on how to work with parents during this school year.	<input type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.	<b>CA Due:</b>	8/26/2011
				<b>Ext Date:</b>	
				<b>Closed:</b>	
				<b>CA Not Required:</b>	<input type="checkbox"/>
Title I Parent Involvement	4. School parent involvement policies have been distributed to parents.	Provide evidence that the school policies were distributed to parents. Evidence can include website posting, mailings, newsletters, or other forms of communication between the school/home.	<input type="checkbox"/> Parent meeting agendas <input type="checkbox"/> documentation shared or distributed	<b>CA Due:</b>	8/26/2011
				<b>Ext Date:</b>	
				<b>Closed:</b>	
				<b>CA Not Required:</b>	<input type="checkbox"/>

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	
Title I Schoolwide Programs	2c. Instruction by highly qualified staff	Provide an Individualized Professional Development Plan for every core teacher that is not Highly Qualified.		<b>CA Due:</b>	8/26/2011
				<b>Ext Date:</b>	
				<b>Closed:</b>	
				<b>CA Not Required:</b>	<input type="checkbox"/>
Title I Schoolwide Programs	2e. High-quality teachers to "high-need" schools	<p>LEAs are required to develop Equity plans that assure, through the implementation of various strategies, poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. Section 1112(c)(1)(L);</p> <p>LEA must submit to DFP a description of the strategies employed by your LEA and identified in your Equity plan to address equitable distribution of teachers to ensure that poor and minority students are not taught at higher rates than other students by inexperienced teachers.</p>		<b>CA Due:</b>	8/26/2011
				<b>Ext Date:</b>	
				<b>Closed:</b>	
				<b>CA Not Required:</b>	<input type="checkbox"/>
Title I Schoolwide Programs	2f. Parent Involvement	Provide a list of Parent Involvement activities.		<b>CA Due:</b>	8/26/2011
				<b>Ext Date:</b>	
				<b>Closed:</b>	
					<input type="checkbox"/>

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	
				CA Due:	
Title I Schoolwide Programs	2g. Transitioning preschool children	Provide a list of transitional programs available in the school.	N/A	CA Due:	8/26/2011
				Ext Date:	
				Closed:	
				CA Not Required:	<input type="checkbox"/>
Title I Schoolwide Programs	2i. Effective, timely and additional assistance to students having difficulty mastering proficient or advanced levels of academic achievement standards	Provide evidence that students who are having difficulty making proficient or advanced levels of academic achievement. are provided with effective, timely and additional assistance.		CA Due:	8/26/2011
				Ext Date:	
				Closed:	
				CA Not Required:	<input type="checkbox"/>
Title I Schoolwide Programs	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.	Provide a preliminary list of expenditures for 10/11 fiscal year for each Title I building based on each school's allocation. Your regional coordinator will review and approve or disapprove the expenditures.	<input type="checkbox"/> Financial reports. <input type="checkbox"/> SWP	CA Due:	8/26/2011
				Ext Date:	
				Closed:	
				CA Not Required:	<input type="checkbox"/>

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	
Title II Part A Professional Development	5. The LEA involves parents in the planning of professional development activities. Section 2122 (b)(7)	The district will submit evidence that parents will have the opportunity for input regarding the planning of professional development activities.	<input checked="" type="checkbox"/> Meeting Notices	<b>CA Due:</b>	8/26/2011
				<b>Ext Date:</b>	
				<b>Closed:</b>	
				<b>CA Not Required:</b>	<input type="checkbox"/>
Fiscal Requirements Supplement/Supplant	2. Schoolwide program expenditures verify that funds have not supplanted non-federal resources.	Provide a preliminary list of expenditures for 10/11 fiscal year for each Title I building based on each school's allocation. Your regional coordinator will review and approve or disapprove the expenditures.	<input type="checkbox"/> Statement of Allocation & Expenditures.	<b>CA Due:</b>	8/26/2011
				<b>Ext Date:</b>	
				<b>Closed:</b>	
				<b>CA Not Required:</b>	<input type="checkbox"/>
				<input type="checkbox"/> Expenditures match SWP activities	
				<input type="checkbox"/> State/local fund expenditures have not decreased	
Fiscal Requirements Obligating Funds	1. The LEA began obligating funds on or after the program approval date	LEAs may not begin obligation of funds until receipt of written approval from DFP/PDE, which includes the project start date. Any expenditures that took place prior to the start date must be moved to LEA's state and/or local funding. Please provide a copy of the updated journals after this change has been made.	<input type="checkbox"/> Rider or Grant Approval Letter	<b>CA Due:</b>	8/26/2011
				<b>Ext Date:</b>	
				<b>Closed:</b>	
				<b>CA Not Required:</b>	<input type="checkbox"/>
				<input type="checkbox"/> Expenditure records begin on or after approval date	

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates													
Fiscal Requirements Time Documentation	1. The LEA maintains semi-annual certifications for all employees funded from a single cost objective.	The LEA will maintain semi-annual certifications for any employee funded from a single cost objective.	<input type="checkbox"/> Semi-annual time certifications	<table border="1"> <tr> <td><b>CA Due:</b></td> <td>8/26/2011</td> </tr> <tr> <td><b>Ext Date:</b></td> <td></td> </tr> <tr> <td><b>Closed:</b></td> <td></td> </tr> <tr> <td><b>CA Not Required:</b></td> <td><input type="checkbox"/></td> </tr> </table>	<b>CA Due:</b>	8/26/2011	<b>Ext Date:</b>		<b>Closed:</b>		<b>CA Not Required:</b>	<input type="checkbox"/>					
<b>CA Due:</b>	8/26/2011																
<b>Ext Date:</b>																	
<b>Closed:</b>																	
<b>CA Not Required:</b>	<input type="checkbox"/>																
Fiscal Requirements America Reinvestment & Recovery Act of 2009	1. Title I, Supplemental (ARRA) funds & expenditures are tracked separately from Title I, A Basic funds	Provide documentation that demonstrates that Title I A Basic and Title I ARRA are tracked separately.	<table border="1"> <tr> <td><input type="checkbox"/> Invoices</td> </tr> <tr> <td><input type="checkbox"/> Purchase orders</td> </tr> <tr> <td><input type="checkbox"/> Equipment tracking logs</td> </tr> </table>	<input type="checkbox"/> Invoices	<input type="checkbox"/> Purchase orders	<input type="checkbox"/> Equipment tracking logs	<table border="1"> <tr> <td><b>CA Due:</b></td> <td>8/26/2011</td> </tr> <tr> <td><b>Ext Date:</b></td> <td></td> </tr> <tr> <td><b>Closed:</b></td> <td></td> </tr> <tr> <td><b>CA Not Required:</b></td> <td><input type="checkbox"/></td> </tr> </table>	<b>CA Due:</b>	8/26/2011	<b>Ext Date:</b>		<b>Closed:</b>		<b>CA Not Required:</b>	<input type="checkbox"/>		
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<input type="checkbox"/> Purchase orders																	
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<b>CA Due:</b>	8/26/2011																
<b>Ext Date:</b>																	
<b>Closed:</b>																	
<b>CA Not Required:</b>	<input type="checkbox"/>																
Fiscal Requirements America Reinvestment & Recovery Act of 2009	2. Data Collection/Submission - LEAs have source data to reflect reported information on Title I, Supplemental (ARRA) funds to PDE.	Please provide evidence that supports information submitted on Title I A ARRA Quarterly Reports on PA ED Trak.	<table border="1"> <tr> <td><input type="checkbox"/> ARRA 1512 survey</td> </tr> <tr> <td><input type="checkbox"/> Payroll</td> </tr> <tr> <td><input type="checkbox"/> Invoices</td> </tr> <tr> <td><input type="checkbox"/> SWP</td> </tr> <tr> <td><input type="checkbox"/> Purchase orders</td> </tr> </table>	<input type="checkbox"/> ARRA 1512 survey	<input type="checkbox"/> Payroll	<input type="checkbox"/> Invoices	<input type="checkbox"/> SWP	<input type="checkbox"/> Purchase orders	<table border="1"> <tr> <td><b>CA Due:</b></td> <td>8/26/2011</td> </tr> <tr> <td><b>Ext Date:</b></td> <td></td> </tr> <tr> <td><b>Closed:</b></td> <td></td> </tr> <tr> <td><b>CA Not Required:</b></td> <td><input type="checkbox"/></td> </tr> </table>	<b>CA Due:</b>	8/26/2011	<b>Ext Date:</b>		<b>Closed:</b>		<b>CA Not Required:</b>	<input type="checkbox"/>
<input type="checkbox"/> ARRA 1512 survey																	
<input type="checkbox"/> Payroll																	
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**pennsylvania**  
DEPARTMENT OF EDUCATION

333 MARKET STREET  
HARRISBURG, PA 17126-0333  
[www.pde.state.pa.us](http://www.pde.state.pa.us)

September 19, 2011

Ms. Rosemary Dougherty  
CEO  
Christopher Columbus CS  
916 Christian Street, North Building  
Philadelphia, PA 19147

Dear Ms. Dougherty:

I thank you and your staff for participating in the Federal Programs Consolidated Review. We have received your corrective action plan. You are now in complete compliance with current statute, regulations and guidance released by the United States Department of Education.

If you have any questions, please feel free to contact your Regional Coordinator at (717) 783-2193. Thank you for your cooperation.

Sincerely,

Renee Palakovic  
Chief

Division of Federal Programs

**CHRISTOPHER COLUMBUS CHARTER SCHOOL**  
**FINANCIAL STATEMENTS**  
**AND ADDITIONAL INFORMATION**  
**YEAR ENDED JUNE 30, 2012**

**CHRISTOPHER COLUMBUS CHARTER SCHOOL  
YEAR ENDED JUNE 30, 2012**

**TABLE OF CONTENTS**

	<u>Page</u>
<b>INDEPENDENT AUDITORS' REPORT</b>	1 - 2
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	3 - 6
<b>BASIC FINANCIAL STATEMENTS</b>	
Statement of Net Assets	7
Statement of Activities	8
Balance Sheet - Governmental Funds	9
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets	10
Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Statement of Fiduciary Net Assets	13
Notes to Financial Statements	14 - 21
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	22
<b>ADDITIONAL INFORMATION</b>	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	23 - 24



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## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees  
Christopher Columbus Charter School  
Philadelphia, Pennsylvania

We have audited the accompanying financial statements of the governmental activities, the major fund, and the fiduciary fund of Christopher Columbus Charter School (a nonprofit organization) (the "School") as of and for the year ended June 30, 2012, which collectively comprise the School's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School's management. Our responsibility is to express an opinion on these basic 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2012, on our consideration of the 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* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 - 6 and page 22, respectively, 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.

*Citrin Cooperman & Company, LLP*  
CERTIFIED PUBLIC ACCOUNTANTS

November 12, 2012

**CHRISTOPHER COLUMBUS CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2012**

The Board of Trustees of Christopher Columbus 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, 2012. We encourage readers to consider the information presented herein in conjunction with the School's financial statements.

**Financial Highlights**

- Total revenues for the fiscal year ended June 30, 2012, were \$8,637,481, representing a decrease of \$654,001 from June 30, 2011.
- At June 30, 2012, the School reported an ending fund balance of \$7,882,814, representing an increase of \$919,095 from June 30, 2011.
- The School's cash balance at June 30, 2012, was \$7,880,244, representing an increase of \$471,011 from June 30, 2011.

**Overview of the Financial Statements**

This 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 three components: (1) management's discussion and analysis (this section), (2) the basic financial statements and (3) the notes to the financial statements.

***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 assets presents information on all of the School's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets 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 assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. expenditures accrued in one fiscal year but paid in subsequent years, and depreciation).

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. The School's function is to provide an alternative educational opportunity.

**CHRISTOPHER COLUMBUS CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2012**

***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 has only one fund type, the governmental general fund.

***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 and is prepared using a basis other than accounting principles generally accepted in the United States of America ("GAAP"), for state reporting requirements.

***Government-Wide Financial Analysis***

Management has adopted Governmental Accounting Standards Board ("GASB") Statement 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, which requires a comparative analysis of current and prior year balances.

	<u>June 30,</u>	
	<u>2012</u>	<u>2011</u>
Current assets	\$ 8,900,619	\$ 7,719,413
Noncurrent assets	<u>4,767,860</u>	<u>4,924,096</u>
Total assets	<u>13,668,479</u>	<u>12,643,509</u>
Total liabilities	<u>1,017,805</u>	<u>755,694</u>
Net assets:		
Invested in capital assets, net of related debt	4,767,860	4,924,096
Unrestricted	<u>7,882,814</u>	<u>6,963,719</u>
Total net assets	\$ <u>12,650,674</u>	\$ <u>11,887,815</u>

As noted earlier, net assets may serve over time as a useful indicator of the School's financial position. In the case of the School, assets exceeded liabilities by \$12,650,674 as of June 30, 2012.

**CHRISTOPHER COLUMBUS CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2012**

***Government-Wide Financial Analysis (Continued)***

The School's revenues are predominately received from the School District of Philadelphia based on student enrollment. For the year ended June 30, 2012, the School's revenues (\$8,637,481) exceeded its expenditures (\$7,874,622) by \$762,859.

	<u>2012</u>	<u>2011</u>
Revenues:		
Local educational agencies	\$ 7,649,494	\$ 7,471,273
State sources	279,137	334,694
Federal sources	316,250	1,042,544
Other revenue	<u>392,600</u>	<u>442,971</u>
Total revenues	<u>8,637,481</u>	<u>9,291,482</u>
Expenditures:		
Other instructional programs	4,987,945	4,892,803
Pupil personnel services	144,381	132,926
Instructional staff services	119,633	62,450
Administrative services	1,303,966	1,171,813
Pupil health	152,631	133,011
Business services	97,602	97,658
Operation and maintenance of plant services	497,142	619,988
Student transportation services	19,301	22,407
Food services	114,645	86,648
Other support services	219,508	207,276
Student activities	61,632	14,123
Miscellaneous	-	32,739
Depreciation	<u>156,236</u>	<u>82,446</u>
Total expenditures	<u>7,874,622</u>	<u>7,556,288</u>
Change in net assets	762,859	1,735,194
Net assets - beginning	<u>11,887,815</u>	<u>10,152,621</u>
NET ASSETS - ENDING	<u>\$ 12,650,674</u>	<u>\$ 11,887,815</u>

***Governmental Fund***

The focus of the School's governmental fund (the general 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 reported an ending fund balance of \$7,882,814 at June 30, 2012.

**CHRISTOPHER COLUMBUS CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2012**

**General Fund Budgetary Highlights**

Over the course of the year, the School revised the annual operating budget several times. These budget amendments consisted of changes made within budgetary line items for programs, supplies and equipment. There were no formal budget amendments made that were required to be submitted to the Pennsylvania Department of Education.

**Capital Assets and Debt Administration**

***Capital Assets***

As of June 30, 2012, the School's investment in capital assets for its governmental activities totaled \$4,767,860 (net of accumulated depreciation). This investment in capital assets includes furniture, the purchase of a building, and leasehold improvements for that building.

***Long-term Debt***

At June 30, 2012, the School had no outstanding long-term debt.

**Economic Factors and Next Year's Budgets and Rates**

The School does not foresee any substantial variations with next year's economic factors, budgets, or rates.

**Future Events That Will Financially Impact the School**

The School does not foresee any future events at this time that will financially impact the School.

**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 or requests for additional financial information should be addressed to: Chief Executive Officer, Christopher Columbus Charter School, 916 Christian Street, Philadelphia, Pennsylvania 19147, or call (215) 925-7400.

**CHRISTOPHER COLUMBUS CHARTER SCHOOL**  
**STATEMENT OF NET ASSETS**  
**JUNE 30, 2012**

ASSETS

	<u>Governmental Activities</u>
Current assets:	
Cash	\$ 7,880,244
State subsidies receivable	239,866
Federal subsidies receivable	616,238
Prepaid expenses	<u>164,271</u>
Total current assets	<u>8,900,619</u>
Noncurrent assets:	
Capital assets:	
Building	4,737,948
Leasehold improvements	422,199
Furniture and equipment	526,519
Less: accumulated depreciation	<u>(918,806)</u>
Capital assets, net	<u>4,767,860</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 13,668,479</u></b>

LIABILITIES AND NET ASSETS

Current liabilities:	
Accounts payable and accrued expenses	\$ 93,821
Accrued salaries and benefits	618,345
Deferred income	<u>305,639</u>
Total current liabilities	<u>1,017,805</u>
Net assets:	
Invested in capital assets	4,767,860
Unrestricted	<u>7,882,814</u>
Total net assets	<u>12,650,674</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 13,668,479</u></b>

See accompanying notes to financial statements.

**CHRISTOPHER COLUMBUS CHARTER SCHOOL**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2012**

Functions	Expenses	Program Revenues Operating Grants and Contributions	Net Revenue (Expense) and Changes in Net Assets Governmental Activities
Primary government:			
Governmental activities:			
Other instructional programs	\$ 4,987,945	\$ 2,339,479	\$ (2,648,466)
Pupil personnel services	144,381	7,459	(136,922)
Instructional staff services	119,633	4,177	(115,456)
Administrative services	1,303,966	49,205	(1,254,761)
Pupil health	152,631	22,305	(130,326)
Business services	97,602	-	(97,602)
Operation and maintenance of plant services	497,142	4,580	(492,562)
Student transportation services	19,301	-	(19,301)
Food services	114,645	81,266	(33,379)
Other support services	219,508	11,298	(208,210)
Student activities	61,632	2,142	(59,490)
Depreciation	<u>156,236</u>	<u>-</u>	<u>(156,236)</u>
Total governmental activities	<u>\$ 7,874,622</u>	<u>\$ 2,521,911</u>	<u>(5,352,711)</u>
General revenues:			
			5,922,593
			<u>192,977</u>
			<u>6,115,570</u>
			762,859
			<u>11,887,815</u>
			<b>NET ASSETS - END OF YEAR \$ <u>12,650,674</u></b>

See accompanying notes to financial statements.

**CHRISTOPHER COLUMBUS CHARTER SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2012**

	<u>General Fund</u>
<u>ASSETS</u>	
Cash	\$ 7,880,244
State subsidies receivable	239,866
Federal subsidies receivable	616,238
Prepaid expenses	<u>164,271</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>8,900,619</u></b>
<u>LIABILITIES AND FUND BALANCE</u>	
Liabilities:	
Accounts payable	\$ 93,821
Accrued salaries and benefits	618,345
Deferred income	<u>305,639</u>
Total liabilities	1,017,805
Fund balance:	
Unrestricted	<u>7,882,814</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>8,900,619</u></b>

See accompanying notes to financial statements.

**CHRISTOPHER COLUMBUS CHARTER SCHOOL  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO  
THE STATEMENT OF NET ASSETS  
JUNE 30, 2012**

**Total fund balance for governmental funds** \$ 7,882,814

Total net assets reported for governmental activities in the statement of net assets  
is different because:

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

Building	4,737,948	
Leasehold improvements	422,199	
Furniture and equipment	526,519	
Less: accumulated depreciation	<u>(918,806)</u>	
		<u>4,767,860</u>

**TOTAL NET ASSETS OF GOVERNMENTAL ACTIVITIES** **\$ 12,650,674**

**CHRISTOPHER COLUMBUS CHARTER SCHOOL  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES OF GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2012**

	<u><b>General Fund</b></u>
Revenues:	
Local educational agencies	\$ 7,649,494
Other local sources	392,600
State sources	279,137
Federal sources	<u>316,250</u>
Total revenues	<u>8,637,481</u>
Expenditures:	
Instruction	4,987,945
Support services	2,554,164
Non-instructional services	<u>176,277</u>
Total expenditures	<u>7,718,386</u>
Net change in fund balance	919,095
Fund balance - beginning of year	<u>6,963,719</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><b>\$ 7,882,814</b></u>

See accompanying notes to financial statements.

**CHRISTOPHER COLUMBUS 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, 2012**

**Net change in fund balances - total governmental funds** \$ 919,095

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense, as follows:

Capital outlays	-	
Depreciation expense	(156,236)	
		(156,236)

**CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES** **\$ 762,859**

**CHRISTOPHER COLUMBUS CHARTER SCHOOL  
STATEMENT OF FIDUCIARY NET ASSETS  
JUNE 30, 2012**

	<u>Total Agency Funds</u>
Assets:	
Cash	\$ <u>3,879</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>3,879</u></u></b>
Liabilities:	
Due to general fund	\$ <u>3,879</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u><u>3,879</u></u></b>

See accompanying notes to financial statements.

**CHRISTOPHER COLUMBUS CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2012**

**NOTE 1. BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Background

Christopher Columbus Charter School (the "School") is organized as a nonprofit corporation in Pennsylvania to operate a charter school in accordance with Pennsylvania Act 22 of 1997 (the "Act"), and is operating under a charter school contract through 2013, which can be renewed for an additional term. The School is located in Philadelphia, Pennsylvania. During the 2011-2012 school year, the School served children in grades K through 8.

The mission of the School is to provide students in grades K through 8 a content-rich, academically-rigorous Core Knowledge education with a well-defined, sequential curriculum in a safe, orderly, disciplined, and caring environment. The School's students will learn to express themselves in at least one international language and will utilize computer technology to support learning in all major subjects and to become literate in the technologies of the 21st century.

The School has financial accountability and control over all activities related to the students' education. The School receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. The reporting entity of the School is based upon criteria set forth by the Governmental Accounting Standards Board ("GASB") Statement 14, *The Financial Reporting Entity*. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The accompanying financial statements present the activities of the School. The School is not a component unit of another reporting entity. The decision to include a potential component unit in the School's reporting entity is based on several criteria, including legal standing, fiscal dependency, and financial accountability.

Basis of Presentation

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 GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most 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 assets 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 (balance sheet - governmental fund and statement of revenues, expenditures and changes in fund balances of governmental funds) report on the School's general fund.

**CHRISTOPHER COLUMBUS CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2012**

**NOTE 1. BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Measurement Focus, Basis of Accounting and Financial Statement Presentation

*Government-wide financial statements*

The statement of net assets and the statement of activities are prepared using the economic resources measurement focus and the accrual basis of accounting. 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 60 days of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The School reports the following major governmental funds:

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

The School reports the following fiduciary fund:

Agency Fund - The agency fund is used to account for assets held by the School for student groups and is managed by the students. The agency fund is purely custodial and, thus, does not involve measurement of operations.

Method of Accounting

The School has adopted the provision of GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* ("Statement 34"). Statement 34 established standards for external financial reporting for all state and local governmental entities, which includes a statement of net assets and a statement of activities. It requires the classification of net assets into three components - invested in capital assets, net of related debt; restricted; and unrestricted. These classifications are defined as follows:

- Invested in capital assets, net of related debt - This component of net assets 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 proceeds at year end, the portion of the debt attributable to the unspent proceeds is 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 asset component as the unspent proceeds.

CHRISTOPHER COLUMBUS CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012

**NOTE 1. BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Method of Accounting (Continued)

- Restricted - This component of net assets consists of constraints placed on the use of net assets through external constraints imposed by creditors such as through debt covenants, grantors, contributions, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net assets - This component of net assets consists of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

Fund Balance Classification Polices and Procedures

The School follows the provisions of GASB Statement No. 54, *Fund Balances* ("Statement 54"). Statement 54 requires the classification of the School's fund balance into five components: nonspendable, restricted, committed, assigned and unassigned. These classifications are defined as follows:

- Nonspendable - This category is for amounts that can not be spent because they are either (1) not in spendable form or (2) legally or contractually required to remain intact.
- Restricted - This category is the part of the fund balance that is restricted to be spent for a specific purpose. The constraints on these amounts must be externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or by enabling legislation.
- Committed - This category is the portion of the fund balance that can only be used for specific purposes as a result of formal action by the School's highest level of authority.
- Assigned - This category reflects funds that the School intends to use for a specific purpose but are not considered restricted or committed.
- Unassigned - This category represents the part of the spendable fund balance that has not been categorized as nonspendable, restricted, committed or assigned.

Budgets and Budgetary Accounting

The School adopts an annual budget on a basis consistent with GAAP for the general fund. The School is required to present the adopted and final budgeted revenues and expenditures for the general fund that were filed and accepted by the Labor, Education and Community Services Comptroller's Office. The general fund budget appears on page 22.

CHRISTOPHER COLUMBUS CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012

**NOTE 1. BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures 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.

Cash

The School's cash consists of cash on hand and demand deposits.

Prepaid Expenses

Prepaid expenses include payments to vendors for services applicable to future accounting periods such as rental payments and insurance premiums.

Receivables

Receivables primarily consist of amounts due from the Pennsylvania Department of Education for federal and state grants and subsidies. Receivables are stated at the amount management expects to collect. As of June 30, 2012, based on historical experience, no allowance has been established.

Capital Assets

Capital assets, which include building, leasehold improvements and furniture 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 maintains a threshold level of \$2,500 or more for capitalizing assets. 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 expensed. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets, which range from five to thirty-nine years.

Advertising Costs

All costs associated with advertising and promotions are expensed in the year incurred.

Income Tax Status

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

Uncertain Tax Positions

The School implemented the standard regarding accounting for uncertainty in income taxes. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more likely than not that the positions will be sustained upon examination by taxing authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition.

**CHRISTOPHER COLUMBUS CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2012**

**NOTE 1. BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Uncertain Tax Positions (Continued)

As of June 30, 2012, the School had no uncertain tax positions that qualified for either recognition or disclosure in the financial statements. Additionally, the School had no interest and penalties related to income taxes.

The School files an income tax return in the U.S. federal jurisdiction. With few exceptions, the School is no longer subject to U.S. federal and state tax examinations by taxing authorities for years before fiscal year ended June 30, 2008.

Subsequent Events

The School has evaluated material subsequent events through November 12, 2012, the date on which these financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

**NOTE 2. CASH**

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to the School. The School monitors custodial credit risk by periodically reviewing the Federal Deposit Insurance Corporation's ("FDIC") limits and published credit ratings of its depository bank(s). Accounts are insured by the FDIC up to \$250,000 for interest-bearing accounts. Noninterest-bearing accounts are fully insured under the FDIC's temporary transaction guarantee program. Under the Pennsylvania Act 72 financial institutions pledge collateral on a pooled basis to secure public deposits in excess of FDIC insurance limits. The School has not elected for its accounts to be covered under this act.

As of June 30, 2012, the custodial risk is as follows:

Uninsured and uncollateralized	\$ 7,390,177
Collateralized	-
Uninsured and collateral held by the pledging bank's trust department not in the School's name	-
Total	<u>\$ 7,390,177</u>

Reconciliation to the financial statements:

Cash exposed to custodial risk	\$ 7,390,177
Plus: Insured amount	667,625
Less: Outstanding checks	<u>(177,558)</u>
	<u>\$ 7,880,244</u>

**CHRISTOPHER COLUMBUS CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2012**

**NOTE 3. RECEIVABLES**

Receivables at June 30, 2012, consisted of subsidies from federal and state authorities. All receivables are considered collectible due to the stable condition of the federal and state programs.

A summary of receivables is as follows:

<u>Receivables</u>	<u>Amount</u>
Federal	\$ 616,238
State	<u>239,866</u>
	<u>\$ 856,104</u>

**NOTE 4. LOCAL EDUCATIONAL AGENCY ASSISTANCE (REVENUE)**

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

Charter schools are funded by the local public school district. For non-special education students, the charter school receives for each student enrolled no less than the budgeted total expenditure per average daily membership of the prior school year as defined by the Act. For the year ended June 30, 2012, the rate was \$8,773 for most of the students per year per student, plus additional funding for special education students and transportation. The annual rate is paid monthly and is prorated if a student enters or leaves during the year. Total revenue from student enrollment was \$7,649,494 for the year ended June 30, 2012.

**NOTE 5. CAPITAL ASSETS, NET**

Capital asset activity for the year ended June 30, 2012, was as follows:

	<u>Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u>
	<u>July 1, 2011</u>			<u>June 30,</u>
				<u>2012</u>
Building	\$ 4,737,948	\$ -	\$ -	\$ 4,737,948
Leasehold improvement	422,199	-	-	422,199
Furniture and equipment	526,519	-	-	526,519
Less: accumulated depreciation	<u>(762,570)</u>	<u>(156,236)</u>	<u>-</u>	<u>(918,806)</u>
Capital assets, net	<u>\$ 4,924,096</u>	<u>\$ (156,236)</u>	<u>\$ -</u>	<u>\$ 4,767,860</u>

Depreciation expense for the year ended June 30, 2012, was \$156,236.

**CHRISTOPHER COLUMBUS CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2012**

**NOTE 6. RETIREMENT PLAN**

The School contributes to the Public School Employees' Retirement System (the "System"), a governmental 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 that includes financial statements and required supplementary information for the plan. A copy of the report may be obtained by writing to Diane J. Wert, Office of Financial Management, P.O. Box 125, Harrisburg, Pennsylvania, 17108-0125. This publication is also available on the PSERS website at [www.psers.state.pa.us/publications/general/cafr.htm](http://www.psers.state.pa.us/publications/general/cafr.htm).

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

Member contributions are as follows:

- Active members who joined the System prior to July 22, 1983, contribute at 5.25% (Membership Class T-C) or at 6.50% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System prior to, on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25% (Membership Class T-C) or at 7.50% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System after June 30, 2011, can choose between two classes of membership and, therefore, two different base contribution rates that are subject to a limited fluctuation based on a "shared risk." Membership Class T-E members have a base employee contribution rate of 7.5%, with shared risk contribution rate levels from 7.5% through and including 9.5%. Membership Class T-F members have a base employee contribution rate of 10.3%, with shared risk contribution rate levels from 10.3% through and including 12.3%.

With the "shared risk" program, members benefit when investments of the fund are doing well and share some of the risk when investments underperform. Membership Class T-E or T-F contribution rates stay within the specified range, but may increase or decrease by .5% within the specified range once every three years, starting July 1, 2015. The contribution rates for these two membership classes will never go below the base rate or above the highest percentage rate.

**CHRISTOPHER COLUMBUS CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2012**

**NOTE 6. RETIREMENT PLAN (CONTINUED)**

Contributions required of the School are based upon an actuarial valuation. For the fiscal year ended June 30, 2012, the rate of the School's contribution was 8.65% of covered payroll. The 8.65% rate is composed of a pension contribution rate of 8% for pension benefits and 0.65% for healthcare insurance premium assistance. Payroll expense for employees covered by the System for the year ended June 30, 2012, was approximately \$4,200,000. The School's contributions to the System for the years ended June 30, 2012, 2011 and 2010, amounted to \$279,088, \$203,350 and 172,680, respectively.

**NOTE 7. GRANT CONTINGENCIES**

Grants received are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the School expects such amounts, if any, to be immaterial.

**NOTE 8. LITIGATION**

The School is, from time to time, involved in claims and lawsuits incidental to its operations. In the opinion of the administration and legal counsel, at this time, the ultimate resolution of these matters will not have an adverse effect on the financial position of the School.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CHRISTOPHER COLUMBUS CHARTER SCHOOL**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**YEAR ENDED JUNE 30, 2012**

	<u>Budgeted Amounts</u>		Actual	Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
Revenues:				
Local educational agencies	\$ 7,273,770	\$ 7,273,770	\$ 7,649,494	\$ 375,724
Other sources	202,788	202,788	392,600	189,812
State sources	428,857	428,857	279,137	(149,720)
Federal sources	<u>625,340</u>	<u>625,340</u>	<u>316,250</u>	<u>(309,090)</u>
Total revenues	<u>8,530,755</u>	<u>8,530,755</u>	<u>8,637,481</u>	<u>106,726</u>
Expenditures:				
Instruction	5,436,845	5,436,845	4,987,945	(448,900)
Support services	3,011,892	3,011,892	2,554,164	(457,728)
Non-instructional services	<u>82,266</u>	<u>82,266</u>	<u>176,277</u>	<u>94,011</u>
Total expenditures	<u>8,531,003</u>	<u>8,531,003</u>	<u>7,718,386</u>	<u>(812,617)</u>
Net change in fund balance	(248)	(248)	919,095	919,343
Fund balance - beginning of year	<u>6,963,719</u>	<u>6,963,719</u>	<u>6,963,719</u>	<u>-</u>
<b>FUND BALANCE - END OF</b>				
<b>    YEAR</b>	<u>\$ 6,963,471</u>	<u>\$ 6,963,471</u>	<u>\$ 7,882,814</u>	<u>\$ 919,343</u>

See independent auditors' report.

**ADDITIONAL INFORMATION**



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees  
Christopher Columbus Charter School  
Philadelphia, Pennsylvania

We have audited the financial statements of the governmental activities, the major fund, and the fiduciary fund of Christopher Columbus Charter School (the "School") as of and for the year ended June 30, 2012, which collectively comprise the School's basic financial statements, and have issued our report thereon dated November 12, 2012. 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.

Internal Control Over Financial Reporting

Management of Christopher Columbus Charter School is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the School's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### 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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Citrin Cooperman & Company, L.L.P.*  
CERTIFIED PUBLIC ACCOUNTANTS

November 12, 2012