

Delaware Valley CHS

Charter Annual Report

07/01/2013 - 06/30/2014

School Profile

Demographics

Logan Place - Suite A
5201 Old York Road
Philadelphia, PA 19141
(215)455-2550

Phase:

CEO Name:

CEO E-mail address:

Phase 2

Ernest Holiday

eholiday@dvchs.net

Governance and Staff

Leadership Changes

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

None.

Board of Trustees Meeting Schedule

Location	Date and Time
Delaware Valley Charter High	7/16/2013 3:00 PM
Delaware Valley Charter High	7/16/2013 3:00 PM
Delaware Valley Charter High	8/20/2013 3:00 PM
Delaware Valley Charter High	9/17/2013 3:00 PM
Delaware Valley Charter High	10/15/2013 3:00 PM
Delaware Valley Charter High	11/19/2013 3:00 PM
Delaware Valley Charter High	12/17/2013 3:00 PM
Delaware Valley Charter High	1/21/2014 3:00 PM
Delaware Valley Charter High	2/18/2014 3:00 PM
Delaware Valley Charter High	3/18/2014 3:00 PM
Delaware Valley Charter High	4/15/2014 3:00 PM
Delaware Valley Charter High	5/20/2014 3:00 PM
Delaware Valley Charter High	6/24/2014 3:00 PM

Professional Staff Member Roster

There are no professional staff members.

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

XLS file uploaded.

Quality of Teaching and Other Staff

Position Categories	All Employed per Category	Appropriately Certified	Promoted	Transferred	Terminated	Contracted for Following Year

Chief Academic Officer/Director	1.00	1.00				1.00
Principal	1.00	1.00				1.00
Assistant Principal	2.00	1.00				2.00
Classroom Teacher (including Master Teachers)	45.00	42.00				45.00
Specialty Teacher (including Master Teachers)	1.00	1.00				1.00
Special Education Teacher (including Master Teachers)	4.00	4.00				4.00
Special Education Coordinator	1.00	1.00				1.00
Counselor	2.00	2.00				2.00
Psychologist						
School Nurse	1.00	1.00				1.00
Totals	58.00	54.00	0	0	0	58.00

Further explanation:

This narrative is empty.

Fiscal Matters

Major Fundraising Activities

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

None

Fiscal Solvency Policies

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

Although DVCHS budget is required to be a zero based budget, advanced financial planning over the prior two school years for the school's move to their new location effective July 1, 2006 resulted in an unreserved/unrestricted fund balance of approximately \$400,000. This unreserved fund balance did enable DVCHS to operate the 2011-2012 school year with adequate fiscal solvency that resulted in an estimated profit of \$20,000. The school has budgeted a "breakeven" budget for the 2012-2013 school year which will enable the school to maintain its fiscal solvency by maintaining the unreserved fund balance of approximately \$400,000.

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:

DVCHS continues to use QuickBooks accounting system. The chart of accounts has been formatted to match the approved chart of accounts in the PDE (Pennsylvania State) system. This existing chart of accounts enables DVCHS to file its required Annual Financial Report as well as its required budget filings with the State. DVCHS engages an Independent Audit Firm to perform its required annual financial audit and the Administration and Business Manager work closely with the Independent Audit Firm to furnish the Audit Firm with any requested financial information to enable the Audit Firm to prepare GAAP Financial Statements as required. Internal monthly financial statements are prepared as part of the monthly Business Manager's report and included in every monthly Board of Trustees meeting. The internal statements are formatted similar to the Independent Audit Firm's issued annual GAAP financial statements.

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: Siegel and Drossner
 Date of Last Audit: 06/30/2013
 Fiscal Year Last Audited: 2012-2013

Explanation of the Report

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

Report submitted is is for this 2012-2013 school year.

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
-------------	----------

Federal Programs Consolidated Review

Basics

Title I Status: Yes
 Date of Last Federal Programs Consolidated Review: 07/25/2014
 School Year Reviewed: 2013-2014

Federal Programs Consolidated Review Report

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

PDF file uploaded.

Citations

Federal Programs Consolidated Review citations and the corresponding Charter School responses

Description	Response
-------------	----------

Special Education

Chapter 711 Assurances

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

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

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

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

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

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

Special Education Support Services

Support Service	Location	Teacher FTE
Co-Teaching	Classroom	0.75
Reading Support	Classroom	100

Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
Psychological Services	1 Days	Outside Contractor	120
Speech and Language	1 Days	Outside Contractor	12

Special Education Cyclical Monitoring

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

Not Provided
Not Provided

Special Education Cyclical Monitoring Report

The Special Education Cyclical Monitoring Report, which should include the Bureau's findings
PDF file uploaded.

Facilities

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

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

The school spent money on chairs and routers for for increase internet access. We also purchase 400 iPads for 11th and 12th graders.

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

\$100,000.00

Facility Plans and Other Capital Needs

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

We are looking for a larger space to accomodate growth. We have not located a space as of yet. We have an extensive waiting list and wish to accomodate additional students.

Memorandums of Understanding

Organization	Purpose
Community College	Work with DVCHS students to obtain dual enrollment credits toward a certification.
Fuxing Middle School Handan City, China	To learn more about the Chinese culture. To exchange students, teachers, and administrators.

Charter School Annual Report Affirmations

Charter Annual Report Affirmation

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

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

Affirmed by thomas monson on 7/30/2014

President, Board of Trustees

Affirmed by Ernest Holiday on 7/23/2014

Chief Executive Officer

Charter School Law Affirmation

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

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

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

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

Affirmed by thomas monson on 7/30/2014

President, Board of Trustees

Affirmed by Ernest Holiday on 7/23/2014

Chief Executive Officer

Ethics Act Affirmation

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

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

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

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

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

Affirmed by thomas monson on 7/30/2014

President, Board of Trustees

Affirmed by Ernest Holiday on 7/23/2014

Chief Executive Officer

Complete the following information for all professional staff members.

Staff No.	Name of employee (List all names in alphabetical order)	PPID# /Certificate# DO NOT ENTER SSN	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	ADAMS, MERRILL		NONE	9th, 11th, 12th	CAREERS TEACHER & AFRICAN AMER.	40	0	100
2	ANDREWS, JENNIFER		BIOLOGY & ENVIRONMENTAL	10th-12th	SCIENCE TEACHER	40	100	
3	ARNOLD, ADRIAN		NONE	10th-12th	CHINESE TEACHER	40	0	100
4	BOND,CHARMELIA		ENGLISH	11th	INSTRUCTIONAL COACH & AP ENGLISH	40	100	
5	BONKOSKI, MELISSA		SCIENCE	9th-10th	SCIENCE TEACHER	40	100	
6	BOYD, JARED		NONE	10th-12th	HEALTH/PE TEACHER	40	0	100
7	CAMBRIA,WILLIAM		HEALTH/PE	10th-12th	HEALTH/PE TEACHER	40	100	
8	CAMP, JEFFREY		ENGLISH & SOCIAL STUDIES	9th	SOCIAL STUDIES TEACHER	40	100	
9	CARUGNO, TINA		SOCIAL STUDIES	9th	SOCIAL STUDIES TEACHER	40	100	
10	CLIFFORD, COLIN		VOCATIONAL- QUANTITY FOODS	9th-12th	CULINARY ARTS TEACHER	40	100	
11	COHEN,BERYL		SOCIAL STUDIES	10TH- 11TH	SOCIAL STUDIES TEACHER	40	100	
12	DICICCO,ROBERT		MATHEMATICS	9th-11th	MATH TEACHER	40	100	
13	DOMSKY, JESSICA		ENGLISH	10th	ENGLISH TEACHER	40	100	
14	DRESCHER, ERIN		CHEMISTRY	10th-11th	SCIENCE TEACHER	40	100	
15	DUNAWAY,CURTIS		SOCIAL STUDIES	11TH &12TH	SOCIAL STUDIES TEACHER	40	100	
16	GOOD, NICHOLAS		MATHEMATICS & PHYSICS	11th-12th	MATH TEACHER	40	100	
17	GOODCHILD, THERESA		SPECIAL ED & READING	9th-12th	READING SPECILAIST	40	100	
18	HARRIGAN, JASON		NONE	10th-12th	MATH TEACHER	40	0	100
19	HARRIS-MCGINLEY,JOY		SPECIAL ED & ENGLISH	9TH-12TH	DIRECTOR OF SPECIAL EDUCATION	40	100	
20	HOLIDAY, ERNEST		PRINCIPAL	9TH-12TH	PRINCIPAL	40	100	
21	JAROSIEWICZ, KIMBERLY		SOCIAL STUDIES	9th-10th	SOCIAL STUDIES TEACHER	40	100	
22	JOHNSTON,CRYSTAL		ENGLISH	9TH	ENGLISH TEACHER	40	100	
23	KANG, CATHERINE		ENGLISH	10th	ENGLISH TEACHER	40	100	
24	KELSEY, DARLENE		MUSIC	9TH-12TH	MUSIC TEACHER	40	100	
25	KOWALSKI, NICOLE		MATHEMATICS	10th-12th	MATH TEACHER	40	100	
26	LEE, JESSICA		SPECIAL EDUCATION	9th-12th	SPECIAL ED TEACHER	40	100	
27	LYNCH,BRETT		ED SPECIALIST- COUNSELOR	9TH-10TH	GUIDANCE COUNSLEOR	40	100	
28	MAGUIRE, TERRENCE		SOCIAL STUDIES & ENGLISH	11th-12th	SOCIAL STUDIES TEACHER	40	100	
29	MAJCZAN, CARLA		ART	9th-12th	ART TEACHER	40	100	
30	MARINO,ALISON		SPECIAL ED & READING	9TH-12TH	ASSISTANT PRINCIPAL	40	100	
31	MATTHEWS, LYNETTE		HOUSSE- MATHEMATICS	9TH	MATH TEACHER	40	100	
32	MCCULLA,ERIC		PRINCIPAL	9TH-12TH	ASSISTANT PRINCIPAL	40	100	
33	MONTGOMERY,STACY		CITIZENSHIP	9th-12th	SOCIAL STUDIES TEACHER	40	100	
34	RIM, JOSEPH		PHYSICS	9th-10th	SCIENCE TEACHER	40	100	
35	ROSSI, CHRISTOPHER		MATHEMATICS & SPECIAL ED	9th-12th	SPECIAL ED TEACHER	40	100	
36	RYAN, BRENT		MATHEMATICS & SPECIAL ED	9th	MATH TEACHER	40	100	
37	SEPONARA, ALISON		ED SPECIALIST- COUNSELOR	11TH- 12TH	GUIDANCE COUNSLEOR	40	100	
38	SCHULTZ,PATRICIA		SCHOOL NURSE	9TH-12TH	SCHOOL NURSE	40	100	
39	SHARIATDOUST, RANA		MATHEMATICS	9th-11th	MATH TEACHER	40	100	

Staff No.	Name of employee (List all names in alphabetical order)	PPID# /Certificate# DO NOT ENTER SSN	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
40	SMITH,JEDEDIAH		ENGLISH	10TH & 12th	ENGLISH TEACHER	40	100	
41	STERLING,DEBORAH		VOCATIONAL-TEXTILE	9th-12th	FASHION DESIGN TEACHER	40	100	
42	STEWART, KIMBERLY		BIOLOGY	9th-12th	SCIENCE TEACHER	40	100	
43	STRUNK, RACHEL		SPECIAL EDUCATION	9th-12th	SPECIAL EDUCATION	40	100	
44	SWEENEY,CARLIE		SPANISH	9th-12th	ESL COORDINATOR	40	100	
45	THOMAS,BARRY		MATHEMATICS	10th-12th	MATH TEACHER	40	100	
46	TURNER, AMANDA		ENGLISH	11th-12th	ENGLISH TEACHER	40	100	
47	VALLONE, MICHELLE		MATHEMATICS	10th-11th	MATH TEACHER	40	100	
48	VAUGHN-LEWIS, STEVEN		CHEMISTRY	11th	SCIENCE TEACHER	40	100	
49	VAUTER, WILLIAM		SPANISH	10th-12th	SPANISH TEACHER	40	100	
50	WELCH,LAURA		GENERAL SCIENCE	12th	SCIENCE TEACHER	40	100	
51	WEST, ALIYAH		ENGLISH	10th-12th	ENGLISH TEACHER	40	100	
52	WOOLCOCK, LINDSAY		ENGLISH	9th	ENGLISH TEACHER	40	100	
53	ZOBLIN, CORY		ENGLISH	9th-11th	ENGLISH TEACHER	40	100	
54	ZOURZOUKIS, ANTIGONI		NONE	11th	ENGLISH TEACHER	40	0	100

Total Number of Administrators (do not include CEO) _____ 3 _____
Total Number of Teachers _____ 47 _____ Counselors _____ 2 _____ School Nurses _____ 1 _____ Others _____ 1 _____
Total Number of Professional Staff _____ 54 _____

Delaware Valley Charter High School

**Financial Statements
And
Independent Auditor's Report**

Year Ended June 30, 2013

Delaware Valley Charter High School
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Year Ended June 30, 2013

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Independent Auditor's Report

To the Board of Trustees
Delaware Valley Charter High School
Philadelphia, Pennsylvania

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

Other Matters

Required Supplementary Information

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

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 28, 2014, on our consideration of Delaware Valley Charter High 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Delaware Valley Charter High School's internal control over financial reporting and compliance.



Certified Public Accountants
Elkins Park, Pennsylvania

July 28, 2014

Delaware Valley Charter High School Management's Discussion and Analysis June 30, 2013

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

Financial Highlights

- Tuition revenue decreased by approximately \$450,000 due primarily to a decrease in the per-student subsidy from the School District of Philadelphia.
- At the close of the current fiscal year, the School reports an ending general fund deficit of \$727,172. This balance was the result of a \$325,511 deficit for the year ended June 30, 2013.
- The School's cash balance at June 30, 2013 was \$171,199, representing an increase of \$32,661 from June 30, 2012.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

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

Delaware Valley Charter High School Management's Discussion and Analysis June 30, 2013

Overview of the Financial Statements (Continued)

Government-Wide Financial Statements (Continued)

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

Business-type activities - The School charges students a reduced fee for breakfast and lunch.

Fund Financial Statements

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

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

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

Notes to the Financial Statements

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

Supplementary Information

The governmental fund budgetary comparison schedule is presented for purposes of additional analysis.

Government-Wide Financial Analysis

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

**Delaware Valley Charter High School
Management's Discussion and Analysis
June 30, 2013**

Government-Wide Financial Analysis (Continued)

	2013	2012
Assets		
Other assets	\$ 710,443	\$ 847,873
Capital assets, net	2,260,719	2,320,446
	2,971,162	3,168,319
 Liabilities	 1,606,420	 1,375,617
 Net Position	 \$1,364,742	 \$1,792,702

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the School, assets exceeded liabilities by \$1,364,742 as of June 30, 2013, a decrease of \$427,960 from June 30, 2012.

The School's revenues are predominately the Philadelphia School District's funds based on the student enrollment. For the year ended June 30, 2013, the School's total expenditures of \$8,760,238 exceeded revenues of \$8,332,278 by \$427,960, an increase of \$425,722 as compared to the preceding year.

	2013	2012
Revenues		
Program revenues		
Local educational agency assistance	\$6,655,295	\$7,105,004
State sources	413,066	321,014
Federal sources	649,624	633,876
Food service	545,796	544,918
General revenues		
Other revenues	68,497	103,317
Total revenues	8,332,278	8,708,129
 Expenditures		
Instruction	3,486,104	3,660,917
Support services	4,208,332	3,988,306
Noninstructional services	860,283	858,180
Depreciation and amortization	204,889	194,341
Interest expense	630	8,623
Total expenditures	8,760,238	8,710,367
 Change in net position	(427,960)	(2,238)
Net position, beginning	1,792,702	1,794,940
 Net position, ending	\$1,364,742	\$1,792,702

Delaware Valley Charter High School Management's Discussion and Analysis June 30, 2013

Governmental Fund

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

The School's governmental fund (the General Fund) reported an ending fund deficit of \$727,172.

Budget Variations

The actual revenues represent an increase from budgeted revenues of \$530,925 due mainly to increases in tuition revenue and state subsidies.

Actual expenditures increased \$906,228 from the budget, due to increases (decreases) as follows:

Instructional services	\$ 378,477
Support services	573,144
Noninstructional services	(33,820)
Capital outlay	(14,018)
Debt service	2,445
	<u>\$ 906,228</u>

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2013, the School's investment in capital assets for its governmental activities totaled \$2,251,808 (net of accumulated depreciation). This investment in capital assets includes leasehold improvements and renovations, classroom and office furniture, vehicles and computer equipment.

Major capital assets purchased during the year included the following:

- Capital expenditures of \$4,346 for leasehold improvements.
- Capital expenditures of \$156,636 for equipment and furniture and fixtures.

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

Long-Term Debt

The School has long-term debt totaling \$89,092 (see Note 6).

**Delaware Valley Charter High School
Management's Discussion and Analysis
June 30, 2013**

Economic Factors and Next Year's Budgets and Rates

The School's primary source of revenue, the per student subsidy provided by the Philadelphia School District, will increase by approximately \$900,000 for fiscal year 2013-2014 due to an approximate 9% increase in per student rates and a projected increase in the student population of 35 students.

Future Events that will Financially Impact the School

Except as listed above, there are no known future events 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 should be addressed to the Chief Executive Officer, Delaware Valley Charter High School, 5201 Old York Road, Philadelphia, Pennsylvania 19141.

Delaware Valley Charter High School
Statement of Net Position
June 30, 2013

	Governmental Activities	Business-Type Activities	Totals
Assets			
Current assets			
Cash and cash equivalents	\$ 171,199	\$ -	\$ 171,199
Restricted cash	15,664	-	15,664
Federal subsidies receivable	127,621	38,861	166,482
State subsidies receivable	195,298	2,023	197,321
Other receivable	10,010	-	10,010
Prepaid expenses	64,701	-	64,701
Total current assets	584,493	40,884	625,377
Property and equipment, net	2,251,808	8,911	2,260,719
Deferred charges, net	26,000	-	26,000
Deposits	59,066	-	59,066
	<u>2,921,367</u>	<u>49,795</u>	<u>2,971,162</u>
Liabilities			
Current liabilities			
Current maturities of long-term debt	22,991	15,107	38,098
Accounts payable and accrued expenses	1,324,264	100,830	1,425,094
Due to PA Department of Education	46,467	-	46,467
Total current liabilities	1,393,722	115,937	1,509,659
Accrued compensated absences	45,767	-	45,767
Long-term debt, net of current maturities	50,994	-	50,994
	<u>1,490,483</u>	<u>115,937</u>	<u>1,606,420</u>
Net Position			
Unrestricted	(762,603)	(59,946)	(822,549)
Restricted	15,664	-	15,664
Invested in capital assets, net of related debt	2,177,823	(6,196)	2,171,627
	<u>\$ 1,430,884</u>	<u>\$ (66,142)</u>	<u>\$ 1,364,742</u>

See accompanying notes to financial statements.

Delaware Valley Charter High School
Statement of Activities
Year Ended June 30, 2013

<u>Functions</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>		<u>Totals</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	
Governmental Activities						
Instruction	\$ 3,486,104	\$ 3,009,979	\$ 830,617	\$ 354,492	\$ -	\$ 354,492
Support services	4,208,332	3,645,316	228,004	(335,012)	-	(335,012)
Noninstructional services	290,313	62,903	4,069	(223,341)	-	(223,341)
Depreciation and amortization	204,889	-	-	(204,889)	-	(204,889)
Interest expense	630	-	-	(630)	-	(630)
Total governmental activities	<u>8,190,268</u>	<u>6,718,198</u>	<u>1,062,690</u>	<u>(409,380)</u>	<u>-</u>	<u>(409,380)</u>
Business-Type Activities						
Food service	569,970	-	545,796	-	(24,174)	(24,174)
	<u>\$ 8,760,238</u>	<u>\$ 6,718,198</u>	<u>\$ 1,608,486</u>	<u>(409,380)</u>	<u>(24,174)</u>	<u>(433,554)</u>
General Revenues						
Other				5,594	-	5,594
Transfers				(26,008)	26,008	-
Change in net position				(429,794)	1,834	(427,960)
Net Position - Beginning of Year				<u>1,860,678</u>	<u>(67,976)</u>	<u>1,792,702</u>
Net Position - End of Year				<u>\$ 1,430,884</u>	<u>\$ (66,142)</u>	<u>\$ 1,364,742</u>

See accompanying notes to financial statements.

Delaware Valley Charter High School
Balance Sheet-Governmental Funds
June 30, 2013

	General Fund
Assets	
Cash and cash equivalents	\$ 171,199
Restricted cash	15,664
Federal subsidies receivable	127,621
State subsidies receivable	195,298
Other receivable	10,010
Prepaid expenses	64,701
Deposits	59,066
	\$ 643,559
Liabilities	
Accounts payable and accrued expenses	\$ 1,324,264
Due to PA Department of Education	46,467
	1,370,731
Fund Balances	
Restricted	15,664
Nonspendable	123,767
Unassigned	(866,603)
	(727,172)
	\$ 643,559

See accompanying notes to financial statements.

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

Total Fund Deficit for Governmental Funds \$ (727,172)

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

Building and leasehold improvements	2,724,142	
Computer equipment	561,557	
Furniture and fixtures	127,723	
Science lab	74,736	
Vehicles	57,677	
Accumulated depreciation and amortization	<u>(1,294,027)</u>	
		2,251,808

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

Deferred charges	30,000	
Accumulated amortization	<u>(4,000)</u>	
		26,000

Long-term liabilities that pertain to governmental funds, including notes payable and capital lease obligations, are not due and payable in the current period and therefore are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position. Balances at year end are:

Note payable		(73,985)
Accrued compensated absences		<u>(45,767)</u>

Total Net Position of Governmental Activities \$ 1,430,884

Delaware Valley Charter High School
Statement of Revenues, Expenditures, and Changes in Fund Deficit-
Governmental Funds
Year Ended June 30, 2013

	General Fund
Revenues	
Local education agency assistance	\$ 6,655,295
Federal sources	649,624
State sources	413,066
Other sources	68,497
Total revenues	7,786,482
Expenditures	
Instruction	3,486,104
Support services	4,221,941
Noninstructional services	290,313
Capital outlay	160,982
Debt service	2,445
Total expenditures	8,161,785
Expenditures in Excess of Revenues	(375,303)
Other Financing Sources (Uses)	
Proceeds from long-term debt	75,800
Interfund transfers out	(26,008)
Net Change in Fund Deficit	(325,511)
Fund Deficit - Beginning of Year	(401,661)
Fund Deficit - End of Year	\$ (727,172)

See accompanying notes to financial statements.

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

Net Change in Fund Balances - Total Governmental Funds \$ (325,511)

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

Capital outlays	160,982	
Depreciation and amortization expense	<u>(204,889)</u>	(43,907)

The governmental funds report note proceeds as financing sources, while repayment of note principal is reported as an expenditure. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. The net effect of these differences in the treatment of notes payable and other long-term liabilities are as follows:

Proceeds from long-term debt	(75,800)	
Principal payments on long-term debt	1,815	
Change in accrued compensated absences	<u>13,609</u>	

Change in Net Position of Governmental Activities \$ (429,794)

Delaware Valley Charter High School
Statement of Net Position
Proprietary Fund
June 30, 2013

	Enterprise Fund
	Food Service Fund
Assets	
Current assets	
Accounts receivable	\$ 40,884
Total current assets	40,884
Property and equipment, net	8,911
	49,795
Liabilities	
Current liabilities	
Current maturity of capital lease obligation	15,107
Accounts payable and accrued expenses	100,830
Total current liabilities	115,937
Capital lease obligation	-
	115,937
Net Position	
Unrestricted	(59,946)
Invested in capital assets, net of related debt	(6,196)
	\$ (66,142)

See accompanying notes to financial statements.

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

	Enterprise Fund
	Food Service Fund
Operating Revenues	\$ -
Operating Expenses	
Food	547,595
Depreciation expense	17,821
	565,416
Loss from operations	(565,416)
Nonoperating Revenues and Expenses	
Federal and state grants	545,796
Interest expense	(4,554)
	541,242
Loss before interfund transfers	(24,174)
Interfund transfers in	26,008
Change in Net Position	1,834
Net Position - Beginning of Year	(67,976)
Net Position - End of Year	\$ (66,142)

See accompanying notes to financial statements.

Delaware Valley Charter High School
Statement of Cash Flows
Proprietary Fund
Year Ended June 30, 2013

	Enterprise Fund
	Food Service Fund
Cash Flows From Operating Activities	
Payments to suppliers	\$ (548,831)
Net cash used in operating activities	(548,831)
Cash Flows From Noncapital Financing Activities	
Cash received from federal and state grants	548,047
Transfer in from other fund	26,008
Net cash provided by noncapital financing activities	574,055
Cash Flows From Capital and Related Financing Activities	
Principal payments on capital lease obligation	(20,670)
Interest paid on capital lease obligation	(4,554)
Net cash used in capital and related financing activities	(25,224)
Net increase in cash and cash equivalents	-
Cash and cash equivalents, beginning of year	-
Cash and cash equivalents, end of year	\$ -
Reconciliation of Operating Loss to Net Cash Used In Operating Activities	
Operating loss	\$ (565,416)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	17,821
Changes in operating assets and liabilities:	
Accounts payable and accrued expenses	(1,236)
Net cash used in operating activities	\$ (548,831)

See accompanying notes to financial statements.

Delaware Valley Charter High School
Notes to Financial Statements
June 30, 2013

Note 1 Background and Summary of Significant Accounting Policies

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

Government-Wide and Fund Financial Statements

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements:

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

Fund Financial Statements

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

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

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

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

Delaware Valley Charter High School
Notes to Financial Statements
June 30, 2013

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

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

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

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

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

Method of Accounting

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

Invested in capital assets, net of related debt – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Delaware Valley Charter High School
Notes to Financial Statements
June 30, 2013

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

Method of Accounting (Continued)

- Restricted – This component of net position consists of constraints placed on asset use through external constraints imposed by creditors such as through debt covenants, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position – This component of net position typically includes unrestricted liquid assets.

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

Fund Balances - Governmental Funds

The School elected to implement GASB No. 54, *Fund Balance Reporting and Governmental Type Definition* during the year ended June 30, 2011. In the fund financial statements, governmental funds report the following classifications of fund balance:

- Nonspendable - includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. The School classified prepaid expenses and security deposits as being nonspendable as these items are not expected to be converted to cash.
- Restricted - included amounts restricted by external sources, such as creditors or grantors, or by constitutional provision or enabling legislation.
- Committed - includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Trustees.
- Assigned - includes amounts that the School intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance.
- Unassigned - includes all amounts that are not included in other spendable classifications.

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

Delaware Valley Charter High School
Notes to Financial Statements
June 30, 2013

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

Budgets and Budgetary Accounting

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

The Budgetary Comparison Schedule should present both the original and the final appropriated budgets for the reporting period.

Use of Estimates

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

Transfers

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

Concentration of Credit Risk

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

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the School's cash and cash equivalents is considered to be cash on hand and demand deposits.

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. All capital assets are capitalized at cost and updated for additions and retirements during the year. The School does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets; leasehold improvements (15-25 years), equipment and vehicles (5 years) and furniture (7 years).

Delaware Valley Charter High School
Notes to Financial Statements
June 30, 2013

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

Advertising Costs

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

Deferred Charges

The School paid a commission in connection with the renewal of its building lease. The cost is being amortized over the life of the lease (15 years).

Income Tax Status

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

Note 2 Cash

The School's cash and cash equivalents balance at June 30, 2013, was \$171,199. The actual amount of cash on deposit in the School's bank accounts at June 30, 2013 was \$229,878. The entire amount held at the bank was insured by the Federal Deposit Insurance Corporation (FDIC) at June 30, 2013.

Custodial Credit Risk-Deposits

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

Note 3 Receivables

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

Note 4 Capital Assets

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

Delaware Valley Charter High School
Notes to Financial Statements
June 30, 2013

Note 4 Capital Assets (Continued)

	Balance, 7/1/12	Additions	Deletions	Balance, 6/30/13
Governmental activities				
Leasehold improvements	\$ 2,771,160	\$ 4,346	\$ -	\$ 2,775,506
Equipment	428,284	142,555	-	570,839
Vehicles	57,677	-	-	57,677
Furniture and Fixtures	127,732	14,081	-	141,813
Business-type activities				
Equipment	89,106	-	-	89,106
	3,473,959	160,982	-	3,634,941
Less: accumulated depreciation	1,153,513	220,709	-	1,374,222
	\$ 2,320,446	\$ (59,727)	\$ -	\$ 2,260,719

Depreciation expense for the year ended June 30, 2013 was \$220,709.

Note 5 Deferred Expenses

Deferred charges consist of the following as of June 30, 2013:

Leasing commission	\$ 30,000
Less: accumulated amortization	4,000
	\$ 26,000

Amortization expense was \$2,000 for the year ended June 30, 2013.

Note 6 Long-Term Debt

Note payable, bank, payable \$2,445 monthly including interest at 9.977% through June 2016. Equipment is pledged as collateral.	\$ 73,985
Capital lease obligation (Note 9)	15,107
	89,092
Less: current maturities	38,098
Long-term debt, net of current maturities	\$ 50,994

Interest expense was \$5,184 for the year ended June 30, 2013.

Delaware Valley Charter High School
Notes to Financial Statements
June 30, 2013

Note 6 Long-Term Debt (Continued)

Changes in long-term debt are as follows:

	Balance, 7/1/12	Additions	Reductions/ Repayments	Balance, 6/30/13
Governmental activities				
Accrued compensated absences	59,375	-	13,609	45,766
Long-term debt	-	75,800	1,815	73,985
Business-type activities				
Long-term debt	35,776	-	20,669	15,107
	\$ 59,375	\$ -	\$ 13,609	\$ 45,766

Debt service requirements of long-term debt are as follows:

Year Ending June 30,	Principal	Interest	Total
2014	\$ 38,098	\$ 7,302	\$ 45,400
2015	25,393	3,947	29,340
2016	25,601	1,295	26,896
Total	\$ 89,092	\$ 12,544	\$ 101,636

Note 7 Interfund Transfers

Operating transfers in/out to other funds consists of the following:

	Transfer In	Transfer Out
General fund	\$ -	\$ 26,008
Food service fund	26,008	-
	\$ 26,008	\$ 26,008

Note 8 Funding

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

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

Delaware Valley Charter High School
Notes to Financial Statements
June 30, 2013

Note 9 Commitments

Operating Lease

The School leases its facility, located at 5201 Old York Road in Philadelphia, Pennsylvania through June 2026. The lease calls for a fixed minimum rent of \$960,000 per year through June 30, 2013. Each year thereafter, the fixed minimum rent shall be increased or decreased by a percentage equal to the percentage change in the per capita reimbursement rated received by the School from the School District of Philadelphia. Additionally, the School has the right to terminate the lease effective July 1, 2016 or July 1, 2021. In addition to the basic rent, the School is required to pay all real estate taxes, occupancy, insurance and maintenance.

Rent expense was \$960,000 for the year ended June 30, 2013.

Minimum annual rentals for each subsequent year at June 30, 2013 are as follows:

Year ending June 30,	
2014	\$ 960,000
2015	960,000
2016	960,000
2017	960,000
2018	960,000
2019 and thereafter	7,680,000
	\$ 12,480,000

Capital Lease

Food service equipment costing \$89,106 with a net book value of \$26,732 is held under a capital lease with interest at 18.63% per annum. The following is a schedule of future minimum lease payments required as of June 30, 2013:

Total minimum lease payments due	\$ 16,060
Less amounts representing interest	953
Present value of net minimum lease payments	\$ 15,107

Note 10 Retirement Plans

The School contributes to the Public School Employees' Retirement System (the System), a cost-sharing multiple-employer defined benefit pension plan administered by the Pennsylvania Public School Employees' Retirement System, which provides retirement and disability benefits, legislatively mandated ad hoc cost-of-living adjustments, and health care insurance premium assistance to qualifying annuitants. The Public School Employees' Retirement Code (Act No. 96 of October 2, 1975, as amended) (24 PA.C.S. 8101-8535) assigns the authority to establish and amend benefit provisions to the System. The System issues a *Comprehensive Annual Financial Report (CAFR)* that includes financial statements and required supplementary information for the plan.

Delaware Valley Charter High School
Notes to Financial Statements
June 30, 2013

Note 10 Retirement Plans (Continued)

A copy of the report may be obtained by writing to the Office of Financial Management, Public School Employees' Retirement System, PO Box 125, Harrisburg, PA 17108-0125. The *CAFR* is also available on the Publications page of the PSERS website.

The contribution policy is established in the Public School Employees' Retirement Code and requires contributions by active members, employers, and the Commonwealth. The rate of contribution for employees ranges from 5.25% - 12.30% depending upon classification and elections of employees. The School's contribution is 12.36%. In accordance with Act 29 of 1994, the Commonwealth of Pennsylvania will pay school entities for contributions made to the System based on the formula in Act 29 of 1994, but not less than one-half of the school entities' contributions. The School's contributions to the Plan for the years ended June 30, 2013, 2012, and 2011 were \$419,945, \$302,407, and \$170,224, respectively, which equals 100% of the contractually required contribution as set by State statutes.

The School also provides pension benefits through the Delaware Valley Charter High School 401(k) plan, a defined contribution plan (the Plan). All employees are eligible to participate except members of a collective bargain unit and non-resident aliens. Participants make elective salary reduction contributions to the Plan. The School may also make matching and discretionary contributions for those who participate, which fully vest after six years. Contributions to the Plan for the year ended June 30, 2013 totaled \$116,310, which consisted of \$85,448 contributed by employees and \$30,862 contributed by the School.

Note 11 Grants

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

Note 12 Risk Management

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

Delaware Valley Charter High School
Notes to Financial Statements
June 30, 2013

Note 13 Long-Term Agreement with Union

On September 1, 2010, the School entered into an agreement with the Alliance of Charter School Employees Local 6056, AFT-PA, AFT, AFL-CIO (the Union) for a term expiring August 31, 2013 and was renewed in September 2013 for a period ending August 31, 2016. All employee compensation, benefits and other work related matters will be based on the terms of the Union contract.

Note 14 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 of the financial position of the School.

The School is disputing claims made by the School District of Philadelphia (the District) regarding subsidy payments paid to the School in error by the Pennsylvania Department of Education. The District claims \$342,964 and \$31,323 for the 2010-2011 and 2012-2013 years, respectively, were paid in error and is seeking repayment from the School. The School and its legal counsel believe the claims are without merit and any potential liability cannot be determined at this point in time. Accordingly no liability has been reflected in the financial statements.

Note 15 Other Matters

In 2009, the School timely submitted its Charter renewal application to the School District of Philadelphia (the District). On June 16, 2010, the District recommended to the School Reform Commission (SRC) that the School's Charter be renewed for five years in accordance with Charter School Law.

The SRC responded by passing a Resolution that renewed the School's Charter, but imposed several conditions to the renewal including a cap on the enrollment (the Cap), which was determined to be illegal by the Commonwealth Court of Pennsylvania courts. The School declined to sign the renewal Charter presented by the District, and was successful in a lawsuit against the District with 10 other charter schools regarding the Cap. The School is awaiting a revised renewal Charter without any restrictions on enrollment.

Supplementary Information

**Delaware Valley Charter High School
Governmental Fund Budgetary Comparison Schedule
Year Ended June 30, 2013**

	Original/ Final Budget	Actual Revenues/ Expenditures	Variance With Budget
Revenues			
Local educational agency assistance	\$ 6,256,726	\$ 6,655,295	\$ 398,569
Other sources	60,000	68,497	8,497
State sources	323,831	413,066	89,235
Federal sources	615,000	649,624	34,624
	<u>7,255,557</u>	<u>7,786,482</u>	<u>530,925</u>
Expenditures			
Instruction	3,107,627	3,486,104	(378,477)
Support service	3,648,797	4,221,941	(573,144)
Noninstructional services	324,133	290,313	33,820
Capital outlay	175,000	160,982	14,018
Debt service	-	2,445	(2,445)
	<u>7,255,557</u>	<u>8,161,785</u>	<u>(906,228)</u>
Expenditures in Excess of Revenues	-	(375,303)	(375,303)
Other Financing Sources (Uses)			
Proceeds from long-term debt	-	75,800	75,800
Interfund transfers out	-	(26,008)	(26,008)
	<u>-</u>	<u>(26,008)</u>	<u>(26,008)</u>
Net Change in Fund Deficit	-	(325,511)	(325,511)
Fund Deficit, Beginning	<u>(401,661)</u>	<u>(401,661)</u>	<u>-</u>
Fund Deficit, Ending	<u>\$ (401,661)</u>	<u>\$ (727,172)</u>	<u>\$ (325,511)</u>

See accompanying notes to financial statements.

Other Reports Required By Government Auditing Standards

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

To the Board of Trustees
Delaware Valley Charter High School
Philadelphia, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and the major fund of Delaware Valley Charter High School (the School) as of and for the year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the School's basic financial statements and have issued our report thereon, dated July 28, 2014.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and recommendations as finding 13-01 to be a material weakness. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

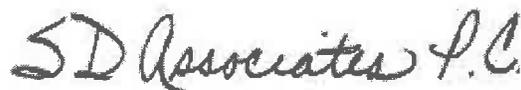
As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 13-02.

Delaware Valley Charter High School's Response to Findings

The School's response to the finding identified in our audit is described in the accompanying schedule of findings and recommendations. The School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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



Certified Public Accountants
Elkins Park, Pennsylvania

July 28, 2014

Single Audit Requirements

**Delaware Valley Charter High School
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013**

Federal Grantor/ Pass-Through Grantor	Federal CFDA Number	Pass- Through Grantor's Number	Grant Period	Program or Award	Total Received for the Year	Revenue Recognized	Federal Expenditures	Accrued (Deferred) Revenue 6/30/2012
U.S. Department of Education								
<u>Pass-Through PA Department of Education</u>								
Title I - Improving Basic Programs	84.010	013-130904	10/15/12-9/30/13	\$ 479,735	\$ 469,872	\$ 479,735	\$ 479,735	\$ 9,863
Title II - Improving Teacher Quality	84.367	020-130904	10/15/12-9/30/13	21,849	21,963	21,849	21,849	(114)
<u>Pass-Through School District of Philadelphia</u>								
Individuals with Disabilities Education								
Act Part B	84.027	N/A	7/1/12-6/30/13	148,040	30,087	148,040	148,040	117,953
Total U.S. Department of Education					521,922	649,624	649,624	127,702
U.S. Department of Agriculture								
<u>Pass-Through PA Department of Education</u>								
National School Lunch Program	10.555	N/A	7/1/12-6/30/13	322,414	298,455	322,414	322,414	23,959
School Breakfast Program	10.553	N/A	7/1/12-6/30/13	196,392	181,490	196,392	196,392	14,902
Total U.S. Department of Agriculture					479,945	518,806	518,806	38,861
Total Federal Awards					\$ 1,001,867	\$ 1,168,430	\$ 1,168,430	\$ 166,563

See notes to schedule of expenditures of federal awards.

Delaware Valley Charter High School
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

Note 1 Basis of Presentation

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

Note 2 Summary of Significant Accounting Policies

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

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

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

To the Board of Trustees
Delaware Valley Charter High School
Philadelphia, Pennsylvania

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each major Federal Program

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

Report on Internal Control Over Compliance

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

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

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

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



Certified Public Accountants
Elkins Park, Pennsylvania

July 28, 2014

Delaware Valley Charter High School Schedule of Findings and Questioned Costs Year Ended June 30, 2013

A. Summary of Audit Results

1. The Independent Auditor's Report expresses an unqualified opinion on the basic financial statements of Delaware Valley Charter High School.
2. One material weakness relating to the audit of the financial statements is reported in the Report on Compliance and on Internal Control over Financial Reporting.
3. One instance of noncompliance material to the financial statements of Delaware Valley Charter High School which would be required to be reported in accordance with *Government Auditing Standards* was disclosed during the audit.
4. No significant deficiencies relating to the audit of major federal award programs is reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The independent auditor's report on compliance for the major federal award programs for Delaware Valley Charter High School expresses an unqualified opinion.
6. There were no audit findings, which were required to be reported in accordance with Section 501(a) of OMB Circular A-133.
7. The programs tested as major programs were the Title 1 (CFDA #84.010), and the Child Nutrition Cluster (CFDA #10.553/10.555).
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Delaware Valley Charter High School did not qualify as a low-risk auditee.

B. Findings-Financial Statement Audit

Finding 13-01:

Criteria: The School invoices the Pennsylvania Department of Education directly for the number of students educated over 600.

Condition: Internal controls failed to detect a data input error on the June invoice, causing revenues and receivables to be overstated by \$159,822.

Effect: Failure to detect billing errors timely can cause the School to be paid incorrect amounts.

Cause: Management oversight.

Recommendation: We recommend that management put procedures in place to ensure that all billings are reviewed before submission.

**Delaware Valley Charter High School
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013**

B. Findings-Financial Statement Audit (Continued)

Finding 13-01 (Continued):

Explanation of Disagreement with Audit Finding: There is no disagreement with the audit finding.

Actions Planned in Response to Findings: The School will put procedures in place to ensure the proper review of all billings for children educated.

Finding 13-02:

Criteria: The Charter School Legislation Act 22 of 1997 requires a charter school to have a criminal history record and clearance statement regarding child abuse for all individuals who have direct contact with students. In addition, effective April 1, 2007, all new employees are subject to FBI background checks.

Condition: In a review of 20 employee files, 2 did not have a child abuse clearance and PA criminal background check, and 2 files were missing FBI background checks.

Effect: Failure to obtain checks and clearances may cause the school to have employees not suitable for the school environment.

Cause: Management oversight.

Recommendation: We recommend that management review all employee files to ensure that they contain proper documentation and institute procedures so that the appropriate clearances are updated as required.

Explanation of Disagreement with Audit Finding: There is no disagreement with the audit finding.

Actions Planned in Response to Findings: The School is currently reviewing all employee files and will institute revised procedures to obtain the proper documentation.

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

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

Title I Program Review

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

I. Highly Qualified

Component I: Highly Qualified										
The Local School System (LEA) designs and implements procedures that ensure the hiring and retention of qualified teachers and paraprofessionals and ensure that parents are informed of educator credentials as required.										
Sec. 1111 (h)(6)(A) Sec. 1119 (a)(1-2) (c)(1)										
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1a. Utilizing the most recent PIMS data, all core content area teachers employed by the LEA are highly qualified. (Core content teachers in ALL schools, not just Title I.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> PIMS Highly Qualified Teacher Report <input checked="" type="checkbox"/> Emergency Certificates for all teachers not HQ						
1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of teachers not highly qualified with Individualized Professional Development Plan for each.						
2. All instructional paraprofessionals working in a Title I program are highly qualified.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> List of paraprofessionals & their qualifications: HS Diploma plus 2 years of college (48 credits), AA Degree or local assessment		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>5/28/2014 8:13:43 AM CEO/Principal Delaware Valley CHS Hoiliday We do not have any paraprofessionals employed at this time</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>7/18/2014 2:05:40 PM State Monitor J. Erin Derr At Delaware Valley Charter School, they did not employ any instructional paraprofessionals in 2013-14.</td> </tr> </tbody> </table>	District Comments	5/28/2014 8:13:43 AM CEO/Principal Delaware Valley CHS Hoiliday We do not have any paraprofessionals employed at this time	Monitor Comments	7/18/2014 2:05:40 PM State Monitor J. Erin Derr At Delaware Valley Charter School, they did not employ any instructional paraprofessionals in 2013-14.
District Comments										
5/28/2014 8:13:43 AM CEO/Principal Delaware Valley CHS Hoiliday We do not have any paraprofessionals employed at this time										
Monitor Comments										
7/18/2014 2:05:40 PM State Monitor J. Erin Derr At Delaware Valley Charter School, they did not employ any instructional paraprofessionals in 2013-14.										

<p>3. Parents (in Title I schools only) are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Copy of Right-to-Know Teacher Qualifications letter and evidence of distribution date</p>		<table border="1"> <tr> <th data-bbox="1556 38 1982 94" style="text-align: center;">District Comments</th> </tr> <tr> <td data-bbox="1556 94 1982 310"> <p>5/28/2014 8:15:33 AM CEO/Principal Delaware Valley CHS Hoiliday We sent out a right to know letter to all parents.</p> </td> </tr> </table>	District Comments	<p>5/28/2014 8:15:33 AM CEO/Principal Delaware Valley CHS Hoiliday We sent out a right to know letter to all parents.</p>
District Comments								
<p>5/28/2014 8:15:33 AM CEO/Principal Delaware Valley CHS Hoiliday We sent out a right to know letter to all parents.</p>								
<p>4. Parents (in Title I schools only) are notified if their child is assigned to or being taught for four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Copy of Right-to-Know Non-HQT letter and evidence of distribution date, if applicable, or undated if not applicable</p>		<table border="1"> <tr> <th data-bbox="1556 310 1982 365" style="text-align: center;">District Comments</th> </tr> <tr> <td data-bbox="1556 365 1982 621"> <p>5/28/2014 8:14:45 AM CEO/Principal Delaware Valley CHS Hoiliday All children on core courses are being taught by highly qualified teachers.</p> </td> </tr> </table>	District Comments	<p>5/28/2014 8:14:45 AM CEO/Principal Delaware Valley CHS Hoiliday All children on core courses are being taught by highly qualified teachers.</p>
District Comments								
<p>5/28/2014 8:14:45 AM CEO/Principal Delaware Valley CHS Hoiliday All children on core courses are being taught by highly qualified teachers.</p>								

II. Parent Involvement

Component II: Parent Involvement						
The LEA and schools meet parental involvement requirements.						
Sec. 1118(a)-(h) Sec. 1111(c)(14) Sec. 1111(d) Sec. 1116(a)(1)(D)						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA has a written parental involvement policy and evidence that it is reviewed and updated annually.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> LEA parent involvement policy <input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions, sign-in sheets. <input checked="" type="checkbox"/> Website posting.		Monitor Comments 7/18/2014 2:07:30 PM State Monitor J. Erin Derr Delaware Valley Charter School did not provide evidence that their Parent Involvement Policy was updated annually.
2. Schools receiving Title I funds have a written Parent Involvement Policy/Plan aligned with the District policy and evidence that it is updated annually and has been distributed to parents.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> School parent involvement policy <input checked="" type="checkbox"/> Parent meeting agenda, memoranda, revisions, sign-in sheets <input checked="" type="checkbox"/> Website posting		Monitor Comments 7/18/2014 2:07:39 PM State Monitor J. Erin Derr Delaware Valley Charter School did not provide evidence that their Parent Involvement Policy was updated annually.
3. Schools receiving Title I funds have a written school-parent compact and evidence that it has been updated annually and has been distributed to parents	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> School-parent compact <input checked="" type="checkbox"/> Staff-parent meeting agenda <input checked="" type="checkbox"/> Evidence of distribution		Monitor Comments 7/18/2014 2:08:37 PM State Monitor J. Erin Derr The School/Parent Compact did not include the school component. Also, there was no evidence this was updated with parent involvement.

4. Title I schools hold an annual meeting to inform parents of participating students about Title I program	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Title I meeting agenda, sign-in sheets		<table border="1"> <tr> <th data-bbox="1539 42 1986 94">Monitor Comments</th> </tr> <tr> <td data-bbox="1539 94 1986 305"> 7/18/2014 2:09:48 PM State Monitor J. Erin Derr There were no agendas or sign in sheets as evidence that the annual meeting occurred. </td> </tr> </table>	Monitor Comments	7/18/2014 2:09:48 PM State Monitor J. Erin Derr There were no agendas or sign in sheets as evidence that the annual meeting occurred.
Monitor Comments								
7/18/2014 2:09:48 PM State Monitor J. Erin Derr There were no agendas or sign in sheets as evidence that the annual meeting occurred.								
5. Title I schools have provided assistance to parents in understanding the States academic content standards and student academic achievement standards, State and local academic assessments, the requirements of Title I, and how to monitor a childs progress and work with educators to improve student achievement.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meeting agendas and sign-in sheets				
6. Title I schools have provided materials and training to help parents work with their children to improve achievement, such as literacy and technology training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, sign-in sheets, etc.				
7. Title I schools 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 schools.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff meeting agendas and sign-in sheets		<table border="1"> <tr> <th data-bbox="1539 748 1986 800">Monitor Comments</th> </tr> <tr> <td data-bbox="1539 800 1986 1047"> 7/18/2014 2:10:40 PM State Monitor J. Erin Derr There were no agendas or sign in sheets as evidence that Delaware Valley Charter School used parents to train staff. </td> </tr> </table>	Monitor Comments	7/18/2014 2:10:40 PM State Monitor J. Erin Derr There were no agendas or sign in sheets as evidence that Delaware Valley Charter School used parents to train staff.
Monitor Comments								
7/18/2014 2:10:40 PM State Monitor J. Erin Derr There were no agendas or sign in sheets as evidence that Delaware Valley Charter School used parents to train staff.								
8. Title I schools have coordinated and integrated parent involvement programs and activities with other programs (Head Start, public preschools, parent resource centers, early childhood programs), to encourage and support parents in more fully participating in the education of their children, and parents have participated in the development of the Transition Plan.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Transition Plan <input checked="" type="checkbox"/> Parent training materials, evaluations, agendas, calendar of events, etc. <input checked="" type="checkbox"/> Staff/Parent meeting agendas and sign-in sheets				

<p>9. Title I schools have sent information related to school and parent programs to parents in a format and language the parents could understand.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Translated documents such as fliers, letters, web site postings, etc.		<table border="1"> <tr> <th data-bbox="1545 47 1980 90">District Comments</th> </tr> <tr> <td data-bbox="1545 90 1980 302"> 5/28/2014 8:37:35 AM CEO/Principal Delaware Valley CHS Hoiliday We don't have any parent that need that service </td> </tr> </table>	District Comments	5/28/2014 8:37:35 AM CEO/Principal Delaware Valley CHS Hoiliday We don't have any parent that need that service		
District Comments										
5/28/2014 8:37:35 AM CEO/Principal Delaware Valley CHS Hoiliday We don't have any parent that need that service										
<p>10. Title I schools have provided full opportunities for participation of parents of LEP students, students with disabilities, parents of migrant students.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Parent meeting agendas <input checked="" type="checkbox"/> Documentation shared or distributed		<table border="1"> <tr> <th data-bbox="1545 318 1980 362">Monitor Comments</th> </tr> <tr> <td data-bbox="1545 362 1980 573"> 7/18/2014 2:11:36 PM State Monitor J. Erin Derr There are no English Language Learner students enrolled at DVCHS. </td> </tr> </table>	Monitor Comments	7/18/2014 2:11:36 PM State Monitor J. Erin Derr There are no English Language Learner students enrolled at DVCHS.		
Monitor Comments										
7/18/2014 2:11:36 PM State Monitor J. Erin Derr There are no English Language Learner students enrolled at DVCHS.										
<p>11. Title I schools have informed parents about the existence of a parent resource center, if one exists. (Federal regulations do not require a parent resource center.)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools and/or website postings		<table border="1"> <tr> <th data-bbox="1545 594 1980 638">District Comments</th> </tr> <tr> <td data-bbox="1545 638 1980 849"> 5/28/2014 8:38:14 AM CEO/Principal Delaware Valley CHS Hoiliday We don not have a parent resource center. </td> </tr> <tr> <th data-bbox="1545 849 1980 893">Monitor Comments</th> </tr> <tr> <td data-bbox="1545 893 1980 1073"> 7/18/2014 2:12:46 PM State Monitor J. Erin Derr DVCHS did not have a parent resource center in 2013-14. </td> </tr> </table>	District Comments	5/28/2014 8:38:14 AM CEO/Principal Delaware Valley CHS Hoiliday We don not have a parent resource center.	Monitor Comments	7/18/2014 2:12:46 PM State Monitor J. Erin Derr DVCHS did not have a parent resource center in 2013-14.
District Comments										
5/28/2014 8:38:14 AM CEO/Principal Delaware Valley CHS Hoiliday We don not have a parent resource center.										
Monitor Comments										
7/18/2014 2:12:46 PM State Monitor J. Erin Derr DVCHS did not have a parent resource center in 2013-14.										
<p>12. Title I schools conducted an annual evaluation of the effectiveness of school parental involvement activities.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of annual parent survey and/or parent/teacher conference evaluation and collated results						

VII. Schoolwide Programs

Component VII: Schoolwide Programs

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

Sec. 1114

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. LEA provides guidance, technical assistance and support to schools developing schoolwide programs in the areas of needs assessment, comprehensive planning, implementation, and evaluation of the schoolwide program and requirements.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Evidence of the planning process and technical assistance <input checked="" type="checkbox"/> Planning meeting agendas <input checked="" type="checkbox"/> Planning Team roster and calendar of meetings. <input checked="" type="checkbox"/> Program evaluation results		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td> 7/18/2014 2:14:25 PM State Monitor J. Erin Derr There was no evidence that DVCHS's Schoolwide plan was updated within the past year with the Schoolwide team, including a parent. </td> </tr> </tbody> </table>	Monitor Comments	7/18/2014 2:14:25 PM State Monitor J. Erin Derr There was no evidence that DVCHS's Schoolwide plan was updated within the past year with the Schoolwide team, including a parent.
Monitor Comments								
7/18/2014 2:14:25 PM State Monitor J. Erin Derr There was no evidence that DVCHS's Schoolwide plan was updated within the past year with the Schoolwide team, including a parent.								

<p>2. All Schoolwide schools:</p> <ul style="list-style-type: none"> • Have completed a needs assessment, • Have developed schoolwide reform strategies, • Are using highly qualified staff to deliver instruction, • Are sending high-quality teachers to high-need schools • Have high-quality and ongoing professional development, • Have parent involvement • Have a Pre-K to Kindergarten Transition Plan for preschool children, if applicable • Consider teacher input when making assessment decisions • Provide effective, timely and additional assistance to students having difficulty mastering proficient or advanced levels of academic standards 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of Schoolwide Plan		<table border="1"> <thead> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td> 7/18/2014 2:14:53 PM State Monitor J. Erin Derr DVCHS provide a copy of their Schoolwide plan that had dates from 2006 within the narrative. </td> </tr> </tbody> </table>	Monitor Comments	7/18/2014 2:14:53 PM State Monitor J. Erin Derr DVCHS provide a copy of their Schoolwide plan that had dates from 2006 within the narrative.
Monitor Comments								
7/18/2014 2:14:53 PM State Monitor J. Erin Derr DVCHS provide a copy of their Schoolwide plan that had dates from 2006 within the narrative.								
<p>3. LEA has indicated which program funds have been consolidated in the schoolwide program, if applicable, and how the intent and purposes of the individual consolidated programs are addressed.</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Financial reports <input checked="" type="checkbox"/> Documentation of uses of any consolidated funds		<table border="1"> <thead> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td> 7/18/2014 2:15:32 PM State Monitor J. Erin Derr There was no indication of how DVCHS consolidated their funds. </td> </tr> </tbody> </table>	Monitor Comments	7/18/2014 2:15:32 PM State Monitor J. Erin Derr There was no indication of how DVCHS consolidated their funds.
Monitor Comments								
7/18/2014 2:15:32 PM State Monitor J. Erin Derr There was no indication of how DVCHS consolidated their funds.								

VIII. Targeted Assistance

Component VIII: Targeted Assistance

The LEA targeted assistance programs meet all requirements.

Sec. 1115

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. The LEA has established targeted assistance programs that address statutory purposes and meet requirements, including the following:</p> <ul style="list-style-type: none"> • Scientifically-based, high-quality supplemental resources • Using effective instructional methods and strategies that strengthen the core academic program and are aligned to the resources • Minimizing the removal of students from the regular classroom during regular school times • Primary consideration to providing supplemental learning time 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> List of supplemental materials <input type="checkbox"/> Identification of scientifically-based instructional models based on current best practices <input type="checkbox"/> Title I staff and eligible student schedules <input type="checkbox"/> Benchmark data and formative assessment data of Title I students 		
<p>2. LEA promotes the integration of staff supported by Title 1 into the regular school program and assures that targeted assistance program planning coordinates with and supports the regular education program.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Documentation of regular team meetings, agendas sign-in sheets, minutes, etc. <input type="checkbox"/> Professional development schedules <input type="checkbox"/> Meeting agendas, sign-in sheets 		

3. Selection of eligible students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Selection criteria <input type="checkbox"/> Student roster with test scores that includes rank order listing <input type="checkbox"/> Teacher/parent recommendations <input type="checkbox"/> List of eligible students not serviced due to parents declining services		
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IX. Nonpublic Schools

Component IX: Nonpublic Schools

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

Sec. 1120

Sec. 9503

34 CFR Part 200

§200.62 - 200.67, 200.77

§200.77(f)

§200.78(a)

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA has public school ranking charts with per-pupil allocations identified.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated application Selection of Schools section showing ranking chart and per pupil expenditures		
2. LEA has procedures for provision of services to eligible children attending nonpublic school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated application Nonpublic Involvement section showing services provided to nonpublic students		
3. Consultation occurred between LEA and nonpublic officials	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of letters, e-mails, consultation forms, meeting sign-in sheets between LEA and nonpublic officials <input type="checkbox"/> Consolidated application Nonpublic Involvement section showing record of contacts between LEA and nonpublic schools		
4. LEA regularly supervises the provision of Title I services to nonpublic students	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Nonpublic school visitation documentation by district or IU		
5. LEA is evaluating the Title I program serving nonpublic school students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Evaluation data <input type="checkbox"/> Needs assessment survey form and collated results <input type="checkbox"/> Assessment data		

6. Nonpublic school students are receiving equitable services for instruction, professional development, parent involvement and summer school.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated Application Selection of Schools section showing set-asides for nonpublic schools <input type="checkbox"/> Announcements/sign-in sheets for professional development activities and parent involvement opportunities for nonpublic teachers and parents		
7. LEA has budgets that document appropriate set-asides	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Title I budget		
8. LEA has third-party contracts or inter-district agreements with IUs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of third-party contracts or inter-district agreements that shows set asides for nonpublic schools		
9. LEA has Title I complaint procedures for nonpublic schools	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of complaint procedure and verification of distribution to nonpublic schools		

X. Comparability

Component X: Comparability								
The LEA complies with the comparability provisions of Title I.								
Sec. 1120A(c)								
<input type="checkbox"/> If the LEA is exempt from Comparability requirements, this section can be skipped. For example, if there is no overlap of grade spans, the LEA is exempt from this requirement.								
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. Title I Comparability Report comparing Title I schools to non-Title I schools reported to SEA annually in Pennsylvania and submitted by November 15	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Detailed Data Sheet <input type="checkbox"/> Support data housed at the LEA (individual school lists of per pupil expenditures) <input type="checkbox"/> Support data housed at the LEA (individual school lists with staff names attached to the positions counted and excluded)		<table border="1" style="width: 100%;"> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> <tr> <td> 5/28/2014 8:42:23 AM CEO/Principal Delaware Valley CHS Hoiliday Delaware Valley Charter High School only has one location, thus this question is not applicable to us at this time. </td> </tr> </table>	District Comments	5/28/2014 8:42:23 AM CEO/Principal Delaware Valley CHS Hoiliday Delaware Valley Charter High School only has one location, thus this question is not applicable to us at this time.
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Preliminary Statement of Revenues, Expenditures & Fund Balances
 Include ALL Funds
 as of June 30, 2014

Name of School Delaware Valley Charter High School

Address of School 5201 Old York Road, Logan Plaza, Suite A, Philadelphia, PA 19141

CEO Signature _____

REVENUES

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

6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	7,726,230
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	115,835
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	

	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	90,000
	7330	Health Services (Medical, Dental, Nurse, Act 25)	
	7340	Unassigned	
	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	
7400		VOCATIONAL TRAINING OF THE UNEMPLOYED	
7500		STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS	
	7502	Dual Enrollment Grants	
	7503	Project 720/High School Reform	
	7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	
7600		REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS	393,752
7800		REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS	
	7810	State Share of Social Security and Medicare Taxes	
	7820	State Share of Retirement Contributions	300,855
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	
	7990	Other Technology Grants	
8000		REVENUE FROM FEDERAL SOURCES	
8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	

	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	494,408
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	120,000
	8520	Vocational Education	
	8530	Child Nutrition Program	
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	Unassigned	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	
9000		OTHER FINANCING SOURCES	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	

	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
TOTAL REVENUES			9,241,080

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: Delaware Valley CHS

Chief Executive Officer: Mr. Ernest Holiday Jr.

Special Education Director/Coordinator: Ms. Melicent Bryant

BSE Special Education Adviser: Walter Howard

Date of Report: November 02, 2010 **Reminder: The timelines for corrective action of all non-compliance items may not exceed ONE YEAR from the Report of Findings Date.**

First Visit Date: June 10, 2009

Y	N	NA	D	K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
							Topical Area 1: Policies, Practices, and Procedures			
Y							1. FSA-ASSISTIVE TECHNOLOGY AND SERVICES Standard: The Local Education Agency (LEA) observed the requirement that the provision of assistive technology is reflected in the student's IEP			
Y							1A. FSA-HEARING AIDS Standard: Each public agency shall ensure that the hearing aids worn in school by children with hearing impairments, including deafness, are functioning properly. Each public agency must ensure that the external components of surgically implanted medical devices are functioning properly			
Y							2. FSA-POSITIVE BEHAVIOR SUPPORT Standard: LEA complies with the positive behavior support policy requirements.			
Y							3. FSA-CHILD FIND Standard: LEA demonstrates compliance with annual public notice requirements.			
Y							4. FSA-CONFIDENTIALITY Standard The LEA is in compliance with confidentiality requirements.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						5. FSA-DISPUTE RESOLUTION (DUE PROCESS HEARING DECISION IMPLEMENTATION) Standard: The LEA uses dispute resolution processes for program improvement.			
Y						8. FSA-PROCEDURAL REQUIREMENTS FOR SUSPENSION Standard: The LEA adheres to procedural requirements in suspending students with disabilities.			
Y						10. FSA-INDEPENDENT EDUCATIONAL EVALUATION Standard: The LEA documents a procedure for responding to requests made by parents for an independent educational evaluation at public expense.			
Y						11A. FSA-LEAST RESTRICTIVE ENVIRONMENT Standard: The LEA's continuum of special education services supports the availability of LRE under 34 CFR Part 300.			
Y						12. FSA-EXTENDED SCHOOL YEAR SERVICES			
Y						13. FSA-RELATED SERVICE INCLUDING PSYCHOLOGICAL COUNSELING			
	N					15. FSA-PARENT TRAINING Standard: Parent opportunities for training and information sharing address the special knowledge, skills and abilities needed to serve the unique needs of children with disabilities.	The LEA will plan and conduct a series of parent trainings related to special education. The trainings will include but is not limited to Child Find, Evaluation Reports, IEP's, Placement, Annul Goals and Progress reporting and, Transition. The LEA will maintain a copy of agendas and sign in sheets. Joint training sessions offered to parents and staff counts as same. The PDE Adviser will review the agenda and sign in sheets as verification of this corrective action.	04/22/2010 LEA PATTAN-KOP Philadelphia IU Charter School Office	04/15/2010
						INTERVIEW RESULTS (Parent)			
						P 62. My school district/charter school makes available training related to the needs of students with disabilities that I could attend.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					1 2 0 2 1 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					0 1 2 2 1 0	P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum. Always Sometimes Rarely Never Don't Know Does not Apply			
Y						18. FSA-SURROGATE PARENTS (STUDENTS REQUIRING) Standard: The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.			
Y						19. FSA-PERSONNEL TRAINING Standard: In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.			
						INTERVIEW RESULTS (General & Special Education Teacher)			
10	0	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
10	0	0				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
10	0	0				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
7	0	3				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
0	0	10				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
10	0	0				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
	N					20. FSA-INTENSIVE INTERAGENCY APPROACH Standard: The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.	The LEA will contact the PaTTAN-KOP Interagency Coordinator and in turn develop a written procedure/resources list and guidelines for how it will provide Intensive Interagency services for students in need. The LEA will maintain a current policy/package/database/matrix of how services will be accessed when students are in need. The PDE adviser will review the written policy as verification of the same.	04/22/2010 LEA PATTAN-KOP Interagency Coordinator	04/15/2010
	N					21. FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION Standard: The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation	The LEA will provide a summary of student performance for students due to graduate or aging out which meets the requirements of 34 CFR 300.305(e)(3). The PDE adviser will select a random sample of student files to verify the same.	04/22/2010 LEA	04/15/2010
						Topical Area 2: Delivery of Service			
Y						17. FSA-PUBLIC SCHOOL ENROLLMENT Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						22. FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION Standard: LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			
						CLASSROOM OBSERVATIONS			
8	0	0		0		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
8	0	0		0		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	0	6		0		CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?			
7	0	1		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?			
7	0	1		0		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?			
3	0	5		0		CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?			
8	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?			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
					3 2 0 1 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			
					5 1 0 0 0 0	P 56. My child participates or has the opportunity to participate in school activities other than classroom work, including extra-curricular activities, with students without disabilities. Always Sometimes Rarely Never Don't Know Does not Apply			
10	0	0				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
10	0	0				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
10	0	0				GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
10	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	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?			
10	0	0				GE 80. Is the student making progress within the general education curriculum?			
10	0	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
10	0	0				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
10	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
10	0	0				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
10	0	0				SE 97. Have necessary supports been offered and/or provided to enable that participation?			
10	0	0				SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?			
10	0	0				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
7	0	3				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			
10	0	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?			
						Topical Area 3: Performance Indicators			
Y						5A. FSA-EFFECTIVE USE OF DISPUTE RESOLUTION Standard: The LEA uses dispute resolution processes for program improvement.			
Y						6. FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						7. FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.			
Y						8A. FSA-SUSPENSION RATES Standard: The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			
Y						11. FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP) Standard: Students with disabilities are provided for in the least restrictive environment			
Y						16. FSA-PARTICIPATION IN PSSA AND PASA (SPP) Standard: The LEA's population of students who participate in state assessment is comparable with the state data.			
Y						16A. FSA-DISTRICT-WIDE ASSESSMENT			
						Topical Area 4: Evaluation and Reevaluation Process and Content			
						CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION			
						PERMISSION TO EVALUATE (File Reviews)			
0	0	10				FR 153. PTE-Consent Form is present in the student file			
0	0	10				FR 154. Demographic data			
0	0	10				FR 155. Reason(s) for referral for evaluation			
0	0	10				FR 156. Proposed types of tests and assessments			
0	0	10				FR 157. Parent signature or documentation of reasonable efforts to obtain consent			
0	0	10				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
0	0	10				FR 159. Parent has selected a consent option			
						PERMISSION TO REEVALUATE (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 194. PTRE-Consent Form is present in the student file			
9	0	1				FR 195. Demographic data			
9	0	1				FR 196. Reason for reevaluation			
9	0	1				FR 197. Types of assessment tools, tests and procedures to be used			
9	0	1				FR 198. Contact person's name and contact information			
8	0	2				FR 199. Parent has selected a consent option			
8	0	2				FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
						AGREEMENT TO WAIVE REEVALUATION (File Reviews)			
0	0	10				FR 201. Agreement to Waive Reevaluation is present in the student file			
0	0	10				FR 202. Waiver was completed within required timelines			
0	0	10				FR 203. Reason reevaluation is not necessary at this time is included			
0	0	10				FR 204. Contact person's name and contact information			
0	0	10				FR 205. Parent has selected a consent option			
0	0	10				FR 206. Parent signature			
						EVALUATION REPORT (INITIAL) (File Reviews)			
0	0	10				FR 160. ER is present in the student file			
0	0	10				FR 161. Evaluation was completed within timelines			
0	0	10				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)			
0	0	10				FR 163. Demographic data			
0	0	10				FR 164. Date report was provided to parent			
0	0	10				FR 165. Reason(s) for referral			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
0	0	10				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
0	0	10				FR 168. Teacher observations and observations by related service providers, when appropriate			
0	0	10				FR 169. Recommendations by teachers			
0	0	10				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			
0	0	10				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	0	10				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)			
0	0	10				FR 173. Lack of appropriate instruction in reading			
0	0	10				FR 174. Lack of appropriate instruction in math			
0	0	10				FR 175. Limited English proficiency			
0	0	10				FR 176. Present levels of academic achievement			
0	0	10				FR 177. Present levels of functional performance			
0	0	10				FR 178. Behavioral information			
0	0	10				FR 179. Conclusions			
0	0	10				FR 180. Disability Category			
0	0	10				FR 181. Recommendations for consideration by the IEP team			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 182. Evaluation Team Participants documented			
0	0	10				FR 183. For students evaluated for SLD documentation of Agree/Disagree			
0	0	10				FR 184. Documentation that the student does not achieve adequately for age, etc.			
0	0	10				FR 185. Indication of process(es) used to determine eligibility			
0	0	10				FR 186. Instructional strategies used and student-centered data collected			
0	0	10				FR 187. Educationally relevant medical findings, if any			
0	0	10				FR 188. Effects of the student's environment, culture, or economic background			
0	0	10				FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
0	0	10				FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
0	0	10				FR 191. Observation in the student's learning environment			
0	0	10				FR 192. Other data if needed			
0	0	10				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						REEVALUATION REPORT (File Reviews)			
10	0	0				FR 207. RR is present in the student file			
9	0	1				FR 208. Reevaluation was completed within timelines			
6	2	2			25%	FR 209. A copy of the RR was disseminated to parents at least 10 school days prior to the meeting of the IEP team (unless this requirement was waived by a parent in writing)	The LEA will use the July 2008 Revised formats and the PaTTAN developed annotated formats to ensure that all the required information is completed properly. PaTTAN is available for consultation. The LEA may also attend IU sponsored trainings related to the same. The PDE adviser will return and select a random sample of student files to ensure verification.	04/22/2010 LEA PaTTAN-KOP	04/15/2010
10	0	0				FR 210. Demographic data			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 211. Date IEP team reviewed existing evaluation data			
10	0	0				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
8	0	2				FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
10	0	0				FR 214. Aptitude and achievement tests			
10	0	0				FR 215. Current classroom based assessments and local and/or state assessments			
10	0	0				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
10	0	0				FR 217. Teacher recommendations			
6	0	4				FR 218. Lack of appropriate instruction in reading			
6	0	4				FR 219. Lack of appropriate instruction in math			
3	0	7				FR 220. Limited English proficiency			
10	0	0				FR 221. Conclusion regarding need for additional data is indicated			
8	0	2				FR 222. Reasons additional data are not needed are included			
9	1	0			10%	FR 223. Determination whether the child has a disability and requires special education			
9	1	0			10%	FR 224. Disability category(ies)			
9	1	0			10%	FR 225. Summary of findings includes student's educational strengths and needs			
10	0	0				FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
10	0	0				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	2	6			50%	FR 228. Interpretation of additional data	The LEA will use the July 2008 Revised formats and the PaTTAN developed annotated formats to ensure that all the required information is completed properly. PaTTAN is available for consultation. The LEA may also attend IU sponsored trainings related to the same. The PDE adviser will return and select a random sample of student files to ensure verification.	04/22/2010 LEA PaTTAN - annotated formats	04/15/2010
5	0	5				FR 229. Documentation that the student does not achieve adequately for age, etc.			
5	0	5				FR 230. Indication of process(es) used to determine eligibility			
5	0	5				FR 231. Instructional strategies used and student-centered data collected			
2	0	8				FR 232. Educationally relevant medical findings, if any			
5	0	5				FR 233. Effects of the student's environment, culture, or economic background			
4	0	6				FR 234. Data demonstrating that regular education instruction was delivered by personnel, including the ESL program, if applicable			
4	1	5			20%	FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
5	0	5				FR 236. Observation in the student's learning environment			
3	0	7				FR 237. Other data if needed			
3	1	6			25%	FR 238. Statement for all 6 items			
8	2	0			20%	FR 239. Documentation of Evaluation Team Participants	The LEA will ensure that the documentation of team participants are reflected on the Evaluation Report signature page of the evaluation report. The PDE adviser will return and select a random sample of student files to ensure verification.	04/22/2010 LEA	04/15/2010
9	1	0			10%	FR 240. Documentation that team members Agree/Disagree			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
5	1	0	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
5	0	1	0			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
5	0	0	1			P 27. If your child was not reevaluated when required (every 2 years for children with mental retardation, 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?			
4	0	6				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						Topical Area 5: IEP Process and Content			
						INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)			
9	1	0			10%	FR 241. Invitation is present in the student file			
9	0	1				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)			
9	0	1				FR 243. Demographic data			
9	0	1				FR 244. Purpose(s) of the meeting			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	5	1			56%	FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)	LEA will contact the IU Transition Specialist and complete the pre/post test on transition (as required by the unit 1 indicator 13 training. The LEA will also attend the PDE Transition conference (July 2009) or receive the equivalent in training and resources as provided at the training. The LEA will review the PDE Annotated formats related to transition and complete the corresponding sections of the IEP accordingly. The PDE adviser will return and select a random sample of student files in order to verify.	04/22/2010 LEA PATTAN-Annotated formats. PATTAN - Transition conference Phila IU	04/15/2010
4	2	4			33%	FR 246. For transition services that are likely to be provided or paid for by other agencies, evidence that representatives of the agency(ies) were invited to attend the IEP meeting	LEA will contact the IU Transition Specialist and complete the pre/post test on transition (as required by the unit 1 indicator 13 training. The LEA will also attend the PDE Transition conference (July 2009) or receive the equivalent in training and resources as provided at the training. The LEA will review the PDE Annotated formats related to transition and complete the corresponding sections of the IEP accordingly. The PDE adviser will return and select a random sample of student files in order to verify.	04/22/2010 LEA PATTAN-Annotated formats. PATTAN - Transition conference Phila IU	04/15/2010
0	9	1			100%	FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)	LEA will contact the IU Transition Specialist and complete the pre/post test on transition (as required by the unit 1 indicator 13 training. The LEA will also attend the PDE Transition conference (July 2009) or receive the equivalent in training and resources as provided at the training. The LEA will review the PDE Annotated formats related to transition and complete the corresponding sections of the IEP accordingly. The PDE adviser will return and select a random sample of student files in order to verify.	04/22/2010 LEA PATTAN-Annotated formats. PATTAN - Transition conference Phila IU	04/15/2010
8	1	1			11%	FR 248. Invited IEP team members			
9	0	1				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
8	0	2				FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
						PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)			
0	1	9			100%	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			
						FR 256. The team members excused: a. General Education Teacher b. Special Education Teacher c. Local Education Agency Representative			
					0 0 0				
						IEP CONTENT (File Reviews)			
10	0	0				FR 257. IEP is present in the student file			
10	0	0				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			
1	0	9				FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			
						DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)			
9	0	1				FR 263. Parents			
10	0	0				FR 264. Student			
10	0	0				FR 265. General Education Teacher			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 266. Special Education Teacher			
10	0	0				FR 267. Local Education Agency Representative			
9	0	1				FR 268. Career/Technical Education (CTE) Representative			
7	0	3				FR 269. CTE Representative was in attendance if student was attending CTE			
7	0	3				FR 270. Community Agency Representative			
0	0	10				FR 271. Teacher of the Gifted			
0	0	10				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			
10	0	0				FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year			
						SPECIAL CONSIDERATIONS (File Reviews)			
0	0	10				FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate			
0	0	10				FR 275. If the student is deaf or hard of hearing, a communication plan			
3	0	7				FR 276. If the student has communication needs, needs must be addressed in the IEP			
0	0	10				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			
0	0	10				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
0	0	10				FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques			
4	0	6				FR 280. If the student has other special considerations, these are addressed in the IEP			
						PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)			
10	0	0				FR 281. Student's present levels of academic achievement			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 282. Student's present levels of functional performance			
8	2	0			20%	FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)	LEA will contact the IU Transition Specialist and complete the pre/post test on transition (as required by the unit 1 indicator 13 training. The LEA will also attend the PDE Transition conference (July 2009) or receive the equivalent in training and resources as provided at the training. The LEA will review the PDE Annotated formats related to transition and complete the corresponding sections of the IEP accordingly. The PDE adviser will return and select a random sample of student files in order to verify.	04/22/2010 LEA PATTAN-Annotated formats. PATTAN - Transition conference Phila IU	04/15/2010
3	0	7				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			
10	0	0				FR 286. Strengths			
10	0	0				FR 287. Academic, developmental, and functional needs related to student's disability			
						TRANSITION SERVICES (File Reviews)			
0	0	10				FR 288. If the student's IEP required participation in CTE program, was the CIP code completed			
2	0	8				FR 289. Postsecondary goals for education and training, employment, and, as needed, independent living			
2	0	8				FR 290. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service			
2	0	8				FR 291. Transition services/activities (including courses of study) to support postsecondary goals			
2	0	8				FR 292. Measurable annual goals that will reasonably enable the student to meet the desired post-school goals			
						PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)			
8	0	2				FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA or PASA)			
8	0	2				FR 294. If the student will participate in the PSSA, documentation 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 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA			
1	0	9				FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
1	0	9				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)			
7	0	3				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			
0	0	10				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			
0	0	10				FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate			
						ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)			
10	0	0				FR 302. Measurable Annual Goals			
7	3	0			30%	FR 303. Description of how student progress toward meeting goals will be measured	The LEA will use the July 2008 Revised formats and the PaTTAN developed annotated formats to ensure that all the required information is completed properly. PaTTAN is available for consultation. The LEA may also attend IU sponsored trainings related to the same. The PDE adviser will return and select a random sample of student files to ensure verification.	04/22/2010 LEA PaTTAN-Annotated formats	04/15/2010
9	0	1				FR 304. Description of when periodic reports on progress will be provided to parents			
10	0	0				FR 305. Documentation of progress reporting on Annual Goals			
6	0	4				FR 306. Short Term Objectives			
						SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)			
10	0	0				FR 307. Program Modifications and Specially-Designed Instruction			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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			
2	0	8				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			
10	0	0				FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
6	0	4				FR 312. If the student's most recent Evaluation Report contained recommendations for the provision of related services, including psychological counseling, did the IEP team address those recommendations in development of this IEP			
5	0	5				FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services			
10	0	0				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			
9	1	0			10%	FR 316. A conclusion regarding student eligibility for ESY			
9	1	0			10%	FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination			
0	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			
0	0	10				FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services			
						EDUCATIONAL PLACEMENT (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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)			
5	0	5				FR 326. If child will not be attending his/her neighborhood school, reason why not			
						PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)			
10	0	0				FR 327. Completed Section A or Section B			
						IEP DEVELOPMENT			
						INTERVIEW RESULTS (Parent & General Education Teacher)			
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?			
5	0	0	1			P 32. Was the input you provided considered in the development of your child's current IEP?			
5	0	1	0			P 33. Were the services you requested for your child considered by the IEP team in the development of your child's current IEP?			
6	0	0	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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	1	0	0			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
1	0	4	1			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?			
1	0	4	1			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?			
8	0	2				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
7	0	3				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
7	0	3				GE 76. Were those recommendations considered by the IEP team?			
10	0	0				GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?			
10	0	0				GE 87. Do you provide progress monitoring data as part of the IEP development process?			
						IEP CONTENT			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
6	0	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 (cue: vs. for example lack of staff, lack of funds, lack of availability of services)?			
10	0	0				GE 81. Are this student's goals based on the PA Academic Standards or, if appropriate, alternate standards?			
10	0	0				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
10	0	0				GE 83. Is the current IEP appropriate to meet this student's educational needs?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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?			
10	0	0				SE 104. If appropriate, are the student's annual goals based on functional performance?			
10	0	0				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 child's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
10	0	0				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 child's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
10	0	0				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 child, did the IEP team address those recommendations in development of the child's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
8	0	2				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA, PASA, and other district-wide/charter school-wide assessments?			
10	0	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
10	0	0				SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
						IEP IMPLEMENTATION			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
5	1	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?			
					3 0 1 2 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			
					4 0 1 1 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			
5	0	0	1			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
6	0	4				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
10	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?			
0	0	10				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
10	0	0				GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?			
10	0	0				SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				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?			
10	0	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?			
						PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent & Special Education Teacher)			
5	0	0	1			P 42. If your child's current IEP includes psychological counseling as a related service, and he/she receives these services, including transportation, are they provided at no cost to you?			
2	4	0	0			P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting?			
2	4	0	0			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
2	0	4	0			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
0	0	5	1			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?			
0	0	5	1			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?			
4	0	6				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?			
						SECONDARY TRANSITION (Parent & Special Education Teacher)			
5	1	0	0			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
						P 59. I am satisfied with the transition services developed for my child.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					1 3 1 1 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					2 2 0 1 1 0	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			
10	0	0				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
7	0	3				SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting?			
						Topical Area 6: NOREP/PWN			
						(File Reviews)			
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			
10	0	0				FR 332. An explanation of why the LEA proposed or refused to take the action			
10	0	0				FR 333. A description of the other options the IEP team considered and the reason why those options were rejected (if action is in regard to educational placement, options considered must begin with the regular education environment with supplementary aids and services)			
10	0	0				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				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			
9	0	1				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.)			
8	1	1			11%	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			
						INTERVIEW RESULTS (Parent)			
1	0	4	1			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?			
						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. 2 Always 1 Sometimes 0 Rarely 1 Never 2 Don't Know 0 Does not Apply			
						Topical Area 7: Additional Interview Responses			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
						P 54. I am a partner with school personnel when we plan my child's education program. 4 Always 1 Sometimes 1 Rarely 0 Never 0 Don't Know 0 Does not Apply			
		0	1			P 66. Tell me anything you really like about your child's special education program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					1 2 3	c. staff-aide ratios i. support services n. other The school was good up until this year. They are not paying attention to my student this year. Teachers take time with him and make sure he understands. Teacher takes one on one & takes pride in her.			
		1	0		1 5	P 67. Tell me anything you would like to change about the program. i. support services n. other Give her homework. Please keep same special education teacher. More individualized instructions. Probably inform me as to what is going on. I wish she had more time with the sp ed teacher. More time for math.			
		0	0		3 2 1	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. b. Strongly agree c. Agree d. Disagree			
						P 69. Additional comments about your child's program. I really liked that you called and asked me questions. No, I am satisfied. More information related to progress.			
6	4	0				SE 101. Do you hold the required certification to implement this student's program?			
						Topical Area 8: Student Interview Results			
			0		7 1 1	S 126. What kind of support are you currently receiving? a. Learning Support h. Emotional Support i. Physical Support			
8	0	0	0			S 127. Is this support enough to help you be successful in your school program?			
						S 128. How satisfied are you with your high school educational program?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4 2 2 0 0	Very Somewhat A Little Not at All Don't Know			
						S 129. What do you like best about the program?			
						S 130. What do you like least about the program?			
					3 3 1 0 1	S 131. How satisfied are you with your special education supports/services? Very Somewhat A Little Not at All Don't Know			
						S 132. What do you like best about the special education supports/services?			
						S 133. What do you like least about the special education supports/services?			
					1 6 1 0 0	S 134. How much time do you spend with students who do not have disabilities? Too Much Enough A Little Not Enough Don't Know			
3	5	0	0			S 135. Do you participate in any extra-curricular activities?			
						S 136. If yes, which ones			
						S 137. If no, why not			
6	1		1			S 138. Were you invited to participate in the last IEP meeting? Other			
6	1		1			S 139. Did you participate in the last IEP meeting? Other			
4	2		2			S 140. Do you have a post secondary transition program? Other			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	5		0			S 141. Do you have an employment transition program? Other Computer typing.			
1	6		1			S 142. Do you have a community living transition program? Other			
5	3		0			S 143. Did you assist in the development of the transition program? Other			
5	3		0			S 144. Is that transition plan being followed? Other Computer lab.			
7	1		0			S 145. Did you discuss what you would do after graduation or finishing high school? Other			
			0		4 1 2 1	S 146. Which of the following agencies participate in your IEP development? a. Office of Vocational Rehabilitation b. County of Mental Health/Retardation Service e. None g. Don't Know			
2	1		3			S 147. If any agency participated in your IEP did they assist you or provide services? Other			
						S 148. Comments			
1	7	0	0			S 149. Do you participate in any activities in the community?			
						S 150. If yes, which ones?			
						S 151. If no, why not?			
						S 152. Are there any other agencies that could help you within the community?			
						Topical Area 9: Other Non-compliance Issues			
						Topical Area 10: Other Improvement Plan Issues			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Complete Summary of Academic and Functional Performance for students graduating 2009-2010, pursuant to 34 CFR 300.305	The LEA will complete Academic and Functional Performance for students graduating during the 2009-2010 school year. The LEA will use the PDE form or ensure that all of the information included in the form is represented and addressed in the form developed by the charter school The PDE Advisor will return and select a random sample of students files verify summary completion.	09/10/2010 LEA PDE - annotated formats as guide and PDE form	Extension Date: 09/30/2011