

First Philadelphia Preparatory Charter School

Charter Annual Report

07/01/2013 - 06/30/2014

School Profile

Demographics

4300 Tacony St
Philadelphia, PA 19124
(215)743-3100

Phase:	Phase 1
CEO Name:	Joseph Gillespie
CEO E-mail address:	jgillespie@ap-schools.org

Governance and Staff

Leadership Changes

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

Mrs. Josephine Arcaro, who served as CEO for First Philadelphia Preparatory Charter School, was replaced by Dr. Joseph E. Gillespie effective July 1, 2014.

There were no changes to the Board of Trustees.

Board of Trustees Meeting Schedule

Location	Date and Time
First Philadelphia 4300 Tacony Street Philadelphia, PA 19124	8/5/2013 6:00 PM
First Philadelphia 4300 Tacony Street Philadelphia, PA 19124	8/21/2013 6:00 PM
First Philadelphia 4300 Tacony Street Philadelphia, PA 19124	9/18/2013 6:00 PM
First Philadelphia 4300 Tacony Street Philadelphia, PA 19124	10/11/2013 6:00 PM
First Philadelphia 4300 Tacony Street Philadelphia, PA 19124	11/7/2013 6:00 PM
First Philadelphia 4300 Tacony Street Philadelphia, PA 19124	12/10/2013 6:00 PM
First Philadelphia 4300 Tacony Street Philadelphia, PA 19124	12/23/2013 6:00 PM
First Philadelphia 4300 Tacony Street Philadelphia, PA 19124	1/15/2014 6:00 PM
First Philadelphia 4300 Tacony Street Philadelphia, PA 19124	3/19/2014 6:00 PM
First Philadelphia 4300 Tacony Street Philadelphia, PA 19124	4/8/2014 5:00 PM
First Philadelphia 4300 Tacony Street Philadelphia, PA 19124	4/16/2014 6:00 PM
First Philadelphia 4300 Tacony Street Philadelphia, PA 19124	5/12/2014 6:00 PM
First Philadelphia 4300 Tacony Street Philadelphia, PA 19124	6/18/2014 6:00 PM

Professional Staff Member Roster

Matthew Ackiewicz	
PA Certified	Yes
Areas of Certification	Instructional II Music PK-12; Instructional II Special Education PK-12
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Music
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Robyn Adelman-Siplin	
PA Certified	Yes
Areas of Certification	Instructional II Elementary K-6
Grades Teaching or Serving	5th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Science
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Carrie Bannon	
PA Certified	Yes
Areas of Certification	Instructional II Early Childhood N-3, Instructional II Elementary K-6, Instructional II Ment and/or Phys Handicapped K-12
Grades Teaching or Serving	Kindergarten
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Kindergarten
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Carrie Biegler	
PA Certified	Yes
Areas of Certification	Instructional II Art PK-12
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Art
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Stephen Bolognone	
PA Certified	Yes
Areas of Certification	Instructional I Mid-Level Science, Instructional I Elementary K-6
Grades Teaching or Serving	9
All Areas of Assignment, Subject Areas Teaching, or	Biology

Services Provided	
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Ashley McTaggart	
PA Certified	Yes
Areas of Certification	Instructional II Reading Specialist PK-12, Instructional II Elementary K-6
Grades Teaching or Serving	4th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language Arts
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Richard Crain	
PA Certified	Yes
Areas of Certification	Instructional I Mid-Level English 6- 9, Instructional I Elementary K-6
Grades Teaching or Serving	8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language Arts
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Sarah Duenas	
PA Certified	Yes
Areas of Certification	Instructional I English 7-12, Instructional I Social Studies 7-12
Grades Teaching or Serving	8th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Katie Esposito	
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PA Certified	Yes
Areas of Certification	Instructional II Elementary K-6, Instructional II Special Education PK-12
Grades Teaching or Serving	4th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education Reading and Math
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Milissa Barbosa	
PA Certified	Yes
Areas of Certification	Instructional II Elementary K-6
Grades Teaching or Serving	Kindergarten
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Kindergarten
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Lynn Hendershot	
PA Certified	Yes
Areas of Certification	Instructional I Elementary K-6
Grades Teaching or Serving	Kindergarten
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Kindergarten
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Lisa Leiter	
PA Certified	Yes
Areas of Certification	Instructional I Special Education PK-12, Instructional I Elementary K-6
Grades Teaching or Serving	5th, 6th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education Math
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0

Percentage of Time in Areas Not Certified	0.0
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Kathleen Martin	
PA Certified	Yes
Areas of Certification	Instructional II English 7-12, Instructional II Elementary K-6, Instructional II Social Studies 7-12
Grades Teaching or Serving	5th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Shanna McKoy	
PA Certified	Yes
Areas of Certification	Instructional II Elementary K-6
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Dean of Discipline
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Bernadette McLaughlin	
PA Certified	Yes
Areas of Certification	Instructional II Elementary K-6, Instructional II Ment and/or Phys Handicapped K-12
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education Coordinator
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Cheryl Nelson	
PA Certified	Yes
Areas of Certification	Instructional II Speech & Language Impaired PK-12, Instructional II

	Elementary K-6
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Speech and Language
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Kelly Miller	
PA Certified	Yes
Areas of Certification	Instructional II Early Childhood N-3, Instructional II Elementary K-6
Grades Teaching or Serving	3rd
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Molly O'Mara	
PA Certified	Yes
Areas of Certification	Instructional I Special Education PK-12, Instructional I Med-Level Science 6-9, Instructional I Mid-Level Citiz. Ed 6-9, Instructional I Mid Level Mathematics 6-9, Instructional I Elementary K-6
Grades Teaching or Serving	7th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Rachel Price	
PA Certified	Yes
Areas of Certification	Instructional II Mid-Level Mathematics 6-9, Instructional II Elementary K-6
Grades Teaching or Serving	6th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math

Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Deborah Smith	
PA Certified	Yes
Areas of Certification	Instructional II Special Education PK-12, Instructional II Reading Specialist PK-12, Instructional II Elementary K-6
Grades Teaching or Serving	K-3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Dean
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Joseph Singleton	
PA Certified	Yes
Areas of Certification	Instructional II Elementary K-6
Grades Teaching or Serving	4th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Science and Social Studies
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Dana Steinberg	
PA Certified	Yes
Areas of Certification	Instructional II Elementary K-6
Grades Teaching or Serving	1st
All Areas of Assignment, Subject Areas Teaching, or Services Provided	1st
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Kimberly Stokes	
PA Certified	Yes

Areas of Certification	Instructional II Reading Specialist PK-12, Instructional II Elementary K-6, Instructional II Ment and/or Phys Handicapped K-12
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading and Math
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Anne Tacchino	
PA Certified	Yes
Areas of Certification	Instructional I Mid-Level Mathematics 6-9, Instructional I Special Education PK-12
Grades Teaching or Serving	6th, 7th, and 8th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math Special Education
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Marlene Volpe	
PA Certified	Yes
Areas of Certification	Instructional II Elementary K-6
Grades Teaching or Serving	1st
All Areas of Assignment, Subject Areas Teaching, or Services Provided	1st
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Wendy Weaver	
PA Certified	Yes
Areas of Certification	Instructional II Elementary K-6
Grades Teaching or Serving	4th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0

Percentage of Time in Areas Not Certified	0.0
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Tricia Wetzel	
PA Certified	Yes
Areas of Certification	Instructional I Mid-Level English 6-9, Instructional I Elementary K-6
Grades Teaching or Serving	6th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Brittany Mitchell	
PA Certified	Yes
Areas of Certification	Instructional I Elementary K-6
Grades Teaching or Serving	2nd
All Areas of Assignment, Subject Areas Teaching, or Services Provided	2nd
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Daryl Batoff	
PA Certified	Yes
Areas of Certification	Instructional I Music PK-12
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Music
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Westwood Susan	
PA Certified	Yes
Areas of Certification	Instructional II Spanish PK-12, HOUSSE Designation - Charters Only Spanish PK-12
Grades Teaching or Serving	K-8

All Areas of Assignment, Subject Areas Teaching, or Services Provided	Spanish
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Melissa Wissler	
PA Certified	Yes
Areas of Certification	Instructional I Art PK-12
Grades Teaching or Serving	K-3 and 9
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Art
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Sarah Katzianer	
PA Certified	Yes
Areas of Certification	Instructional I Mid-Level English 6-9, Instructional I Elementary K-6, Instructional I Special Education PK-12
Grades Teaching or Serving	K-3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading Intervention
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Melissa McKeown	
PA Certified	Yes
Areas of Certification	Instructional I Elementary K-6, Instructional I Special Education PK-12
Grades Teaching or Serving	9th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education Reading and Math
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Moira Murphy	
PA Certified	Yes
Areas of Certification	Instructional II Elementary K-6, Instructional II Reading Specialist PK-12
Grades Teaching or Serving	7th and 8th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Joseph Walsh	
PA Certified	Yes
Areas of Certification	Instructional I Special Education PK-12
Grades Teaching or Serving	5th and 6th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Laura Clayton	
PA Certified	Yes
Areas of Certification	Educational Specialist I Secondary School Counselor 7-12, Educational Specialist I Elementary School Counselor K-6
Grades Teaching or Serving	K-3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Counseling
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Karley McVerry	
PA Certified	Yes
Areas of Certification	Educational Specialist I Elementary School Counselor K-6, Educational Specialist I Secondary School Counselor 7-12

Grades Teaching or Serving	9th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Guidance Counselor
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Joyce Skoczylas	
PA Certified	Yes
Areas of Certification	Educational Specialist II School Nurse PK-12, Instructional I Elementary K-6
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Nurse
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Kaitlin Anderson	
PA Certified	Yes
Areas of Certification	Instructional I Elementary K-6
Grades Teaching or Serving	1st
All Areas of Assignment, Subject Areas Teaching, or Services Provided	1st
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Shannon Collis	
PA Certified	Yes
Areas of Certification	Instructional I Reading Specialist PK-12, Instructional I Elementary K-6
Grades Teaching or Serving	Kindergarten
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Kindergarten
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Joseph Fabricia	
PA Certified	Yes
Areas of Certification	Instructional I Elementary K-6
Grades Teaching or Serving	3rd
All Areas of Assignment, Subject Areas Teaching, or Services Provided	3rd
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Holly Kasner	
PA Certified	Yes
Areas of Certification	Instructional II Elementary K-6
Grades Teaching or Serving	3rd
All Areas of Assignment, Subject Areas Teaching, or Services Provided	3rd
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Kerri McGuigan	
PA Certified	Yes
Areas of Certification	Program Specialist English as a Second Language (ESL) K-12, Instructional I Elementary K-6
Grades Teaching or Serving	2nd
All Areas of Assignment, Subject Areas Teaching, or Services Provided	2nd
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Megan Moore	
PA Certified	Yes
Areas of Certification	Instructional I Elementary K-6
Grades Teaching or Serving	2nd
All Areas of Assignment, Subject Areas Teaching, or Services Provided	2nd
Number of Hours Annually Worked in Assignment	1171

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

Ashley Post	
PA Certified	Yes
Areas of Certification	Instructional I Elementary K-6
Grades Teaching or Serving	1st
All Areas of Assignment, Subject Areas Teaching, or Services Provided	1st
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Susan Rivera	
PA Certified	Yes
Areas of Certification	Instructional I Elementary K-6
Grades Teaching or Serving	2nd
All Areas of Assignment, Subject Areas Teaching, or Services Provided	2nd
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Jennifer Luneau	
PA Certified	Yes
Areas of Certification	Instructional I Mid- Level Mathematics 6-9, Instructional I Social Studies 7-12
Grades Teaching or Serving	9th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Kyle Black	
PA Certified	Yes
Areas of Certification	Instructional I English 7-12
Grades Teaching or Serving	9th

All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Daniel Jordan	
PA Certified	Yes
Areas of Certification	Instructional II Mathematics 7-12
Grades Teaching or Serving	9th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Algebra
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

William Snyder	
PA Certified	Yes
Areas of Certification	Program Specialist English as a Second Language (ESL) K-12, Instructional I Spanish PK-12
Grades Teaching or Serving	9th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Spanish
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Daniel Fitzgerald	
PA Certified	Yes
Areas of Certification	Instructional I Grades 4-8 (All subjects 4-6, Mathematics 7-8)
Grades Teaching or Serving	8th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Elizabeth Blaney	
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PA Certified	Yes
Areas of Certification	Instructional I Grades 4-8 (All subjects 4-6, Science 7-8), Instructional I Grades 4-8 (All subjects 4-6, English Language Arts and Reading 7-8)
Grades Teaching or Serving	8th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Science
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Kimberly Horgan	
PA Certified	Yes
Areas of Certification	Instructional II Elementary K-6, Program Specialist English as a Second Language (ESL) K-12
Grades Teaching or Serving	3rd
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Audrey Monte	
PA Certified	Yes
Areas of Certification	Instructional II Reading Specialist PK-12, Instructional II Elementary K-6
Grades Teaching or Serving	2nd
All Areas of Assignment, Subject Areas Teaching, or Services Provided	2nd
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Gwen Quinn	
PA Certified	Yes
Areas of Certification	Instructional II Reading Specialist PK-12, Instructional II Elementary K-6

Grades Teaching or Serving	1st
All Areas of Assignment, Subject Areas Teaching, or Services Provided	1st
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Penny Aldrich	
PA Certified	Yes
Areas of Certification	Instructional I Elementary K-6
Grades Teaching or Serving	1st
All Areas of Assignment, Subject Areas Teaching, or Services Provided	1st
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Lauren Fainelli	
PA Certified	Yes
Areas of Certification	Instructional I Reading Specialists PK-12, Instructional I Elementary K-6
Grades Teaching or Serving	4th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Jennifer Warren	
PA Certified	Yes
Areas of Certification	Instructional I Elementary K-6
Grades Teaching or Serving	4th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Science and Social Studies
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Marilys Mazzara	
PA Certified	Yes
Areas of Certification	Instructional I Mid-Level Mathematics 6-9, Instructional I Elementary K-6
Grades Teaching or Serving	4th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Pamela Nichols	
PA Certified	Yes
Areas of Certification	Instructional II Elementary K-6, Instructional II Mid-Level English 6-9, Instructional II Library Science PK-12
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Library Science
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Rose Sanchez	
PA Certified	Yes
Areas of Certification	Instructional II Elementary K-6
Grades Teaching or Serving	5th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language Arts
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Jennifer Mariano	
PA Certified	Yes
Areas of Certification	Instructional II Elementary K-6, Instructional II Special Education PK-12
Grades Teaching or Serving	4th

All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education Reading and Math
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Lauren Frey	
PA Certified	Yes
Areas of Certification	Instructional I Early Childhood N-3, Instructional I Elementary K-6
Grades Teaching or Serving	3rd
All Areas of Assignment, Subject Areas Teaching, or Services Provided	3rd Grade Reading
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Amy Purcell	
PA Certified	Yes
Areas of Certification	Educational Specialists I Secondary School Counselor 7-12
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Guidance Counselor
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Kristen Zorawski	
PA Certified	Yes
Areas of Certification	Instructional I Elementary K-6, Instructional I Special Education PK-12
Grades Teaching or Serving	3rd
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Beatrice Chung	
PA Certified	Yes
Areas of Certification	Instructional I Elementary K-6, Instructional I Special Education PK-12
Grades Teaching or Serving	K-3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education Reading and Math
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Megan Christman	
PA Certified	Yes
Areas of Certification	Instructional I Mid-level English 6- 9, Instructional I Early Childhood N-3, Instructional I Elementary K-6
Grades Teaching or Serving	Kindergarten
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Kindergarten
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Jeanelle Evans	
PA Certified	Yes
Areas of Certification	Instructional I Early Childhood N-3
Grades Teaching or Serving	Kindergarten
All Areas of Assignment, Subject Areas Teaching, or Services Provided	kindergarten
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Dana Berry	
PA Certified	Yes
Areas of Certification	Instructional I General Science 7- 12
Grades Teaching or Serving	7th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Science

Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Katie Michels	
PA Certified	Yes
Areas of Certification	Instructional I English 7-12
Grades Teaching or Serving	7th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Elizabeth Doyle	
PA Certified	Yes
Areas of Certification	Instructional I Social Studies 7-12, Instructional I Elementary K-6
Grades Teaching or Serving	6th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Science
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Jennifer Murphy	
PA Certified	Yes
Areas of Certification	Instructional I Early Childhood N-3, Instructional I Elementary K-6
Grades Teaching or Serving	2nd
All Areas of Assignment, Subject Areas Teaching, or Services Provided	2nd
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Patricia Gillespie	
PA Certified	Yes
Areas of Certification	Instructional II Elementary K-6, Instructional II Special Education

	PK-12
Grades Teaching or Serving	7th, 8th, and 9th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Educaion Reading and Math
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Michelle Dowd	
PA Certified	Yes
Areas of Certification	Instructional II Special Education PK-12; Instructional II Reading Specialist PK-12; Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Michelle Ball	
PA Certified	Yes
Areas of Certification	Instructional I Special Education PK-12; Instructional I Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	All Elementary Subjects
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Damon Crutchfield	
PA Certified	No
Areas of Certification	none
Grades Teaching or Serving	K-3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Dean of Discipline
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	0.0

Percentage of Time in Areas Not Certified	100.0
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Eric Funaro	
PA Certified	Yes
Areas of Certification	Instructional I Mid-Level Math 6-9
Grades Teaching or Serving	5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Eric Funaro	
PA Certified	Yes
Areas of Certification	Instructional I Mid-Level Math 6-9; Instructional I Elementary Education K-6; Instructional I Special Education PK-12
Grades Teaching or Serving	5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Albert Juliano	
PA Certified	Yes
Areas of Certification	Instructional I Health and Physical Education PK-12
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Physical Education
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Alysia Lee	
PA Certified	No
Areas of Certification	none
Grades Teaching or Serving	K-3

All Areas of Assignment, Subject Areas Teaching, or Services Provided	Music
Number of Hours Annually Worked in Assignment	585
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	100.0

Blair Piotrowicz	
PA Certified	Yes
Areas of Certification	Instructional I Elementary K-6' Instructional I Special Education PK-12
Grades Teaching or Serving	K
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Kindergarten
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Antoinette Powell	
PA Certified	Yes
Areas of Certification	Administrative I Principal PK-12; Instructional II Elementary K-6
Grades Teaching or Serving	9
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Administrative
Number of Hours Annually Worked in Assignment	1171
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

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

No file has been uploaded.

Quality of Teaching and Other Staff

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

Chief Academic Officer/Director	1.00	1.00				1.00
Principal	1.00	1.00			1.00	
Assistant Principal	1.00	1.00				1.00
Classroom Teacher (including Master Teachers)	50.00	50.00			1.00	49.00
Specialty Teacher (including Master Teachers)	8.50	7.00				7.00
Special Education Teacher (including Master Teachers)	10.50	10.50				10.50
Special Education Coordinator	3.00	3.00				1.00
Counselor	3.00	3.00				3.00
Psychologist						
School Nurse	1.00	1.00				1.00
Totals	79.00	77.50	0	0	2.00	73.50

Further explanation:

One Special Education Coordinator resigned her position. A second Special Education Coordinator took a one year, unpaid leave of absence.

Fiscal Matters

Major Fundraising Activities

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

There is no major fundraising at First Philadelphia. A series of smaller fundraising events are used to fund many of the activities and initiatives at the School. During the 2013-2014 school year the following fundraising events were held and the revenue realized was used to offset the cost of the eighth grade trip to Costa Rica, the sixth grade trip to Montreal, and the fifth grade trip to College Settlement Camp:

Scary School Night

Skate Nights at the Local Skating Rink

Claire's Gourmet and Yankee Candle Sales

Spring Bazaar Silent Auction

Staff Basketball Games

Flea Market

In addition, there are scheduled "dress down days" for students and staff. The money collected is used to support our sports programs.

Fiscal Solvency Policies

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

First Philadelphia Preparatory Charter School has established and effective plans to maintain fiscal solvency.

Effective July 1, 2011, First Philadelphia established a new accounting system: SAGE MIP. SAGE is a sophisticated accounting system that converts the internal controls to electronic format, moves the majority of processes to electronic format, allows details by fund budget to be loaded into the system, generates a larger array of custom reports, and allows the CEO real time access to run reports. SAGE MIP is loaded with the State Chart of Accounts and allows the Business Manager to generate Profit and Loss Statements, Balance Sheets and Check Disbursement runs. The system also allows for Grant Tracking through the use of fund codes; this allows First Philadelphia to produce Profit and Loss Statements by Grant at any time.

Internal controls are set up to (1) ensure a segregation of duties and (2) so that all types of invoices, receivables, journal entries, monthly financial statements and all other related reports are reviewed by multiple parties. The accounting system has an audit trail and users permissions are set in accordance with one's skill level and assigned duties. All accounting transactions are driven by paper form initially and converted to electronic format; forms are in place for all transactions including, but not limited to purchase orders, check requests, payroll processing, and new employee paperwork. All forms are signed by the CEO and the Controller. The CEO and the Controller maintain routine conversations regarding any proposed budget changes. Following a review in the Business Office, Financial Reports are presented to the CEO and to the Board President in advance of all scheduled Board of Trustee Meetings.

The school budget and financial records are reviewed by the Board of Trustees at every Board

meeting. Board members have the opportunity to question any check disbursement or change to the budget. If pay for a professional service is being remitted by check, the Controller identifies what the professional service is for so that Board members can easily review the checks and know the specific reason for the expense. The budget is revised quarterly. Contracts are reviewed by administration, legal counsel and Controller. Invoices are reviewed by the Controller and the CEO, and then at the Board level when presented on the check disbursement list. Receivables are reviewed by the Controller and then presented on the Balance Sheet for the Board. The CEO and the Controller sign all checks. The Operations Manager of American Paradigm Schools also reviews also contracts related to the building, maintenance, construction, or technology needs. Board members ensure that several bids are reviewed before a contract is signed for any work planned by the School. An independent audit is conducted each year. The auditor is changed every few years so that we can ensure our audits are as productive as possible for our School and because of our resolve to be transparent and proper in our handling of public funds.

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:

First Philadelphia Preparatory Charter School uses SAGE MIP as the accounting software. This is loaded with the State Chart of Accounts and allows the Business Manager to generate Profit and Loss Statements, Balance Sheets and Check Disbursement runs. The system also allows for Grant Tracking through the use of fund codes so Profit and Loss Statements Grant can be produced at any time. GAAP reporting, as required by the Independent Audit, is in place. SAGE is a sophisticated accounting system that converts the internal controls to electronic format, moves the majority of processes to electronic format, allows details by fund budgets to be loaded into the system, generates a larger array of custom reports, and allows the CEO real time access to run reports. This system complies with GAAP reporting.

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: Zelenkofske Axelrod
 Date of Last Audit: 10/25/2013
 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:

Attached is the 2012-2013 audit in which First Philadelphia Preparatory Charter School received and unqualified opinion. First Philadelphia has engaged the firm Zelenkofske Axelrod for the 2013-2014 audit; this audit in the Fall of 2014 and submitted to the authorizer at that time. The firm is located in Jamison, PA with offices in Harrisburg, PA and has extensive knowledge of government and charter schools.

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: 05/15/2012
 School Year Reviewed: 2011-2012

Federal Programs Consolidated Review Report

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

PDF file uploaded.

Citations

Federal Programs Consolidated Review citations and the corresponding Charter School responses

Description	Response
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Special Education

Chapter 711 Assurances

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

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

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

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

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

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

Special Education Support Services

Support Service	Location	Teacher FTE
Occupational Therapy	First Philadelphia	100
Physical Therapist	First Philadelphia	20
Reading Specialist	First Philadelphia Tacony Street campus	100
Reading Specialist	First Philadelphia Tacony Street campus	100
School Counselor	First Philadelphia Tacony Street Campus	100
School Counselor	First Philadelphia High School Campus	100
School Social Worker	First Philadelphia Tacony Street campus	100
Special Education 5/6 grade Reading/ELA Teacher	First Philadelphia Tacony Street campus	100
Special education 7/8 Grade	First Philadelphia Tacony Street	100

Reading Specialist	campus	
Special Education Assistant	First Philadelphia Tacony Street campus	75
Special Education Assistant	First Philadelphia	75
Special Education Coordinator	First Philadelphia Tacony Street Campus	100
Special Education Coordinator	First Philadelphia Tacony Street and High School campuses	100
Special Education Coordinator	First Philadelphia Bustleton Street Campus	100
Special Education Intervention Teacher	First Philadelphia Bustleton Street campus	100
Special Education K-4 Math Teacher	First Philadelphia Tacony Street campus	100
Special Education Math	First Philadelphia Tacony Street campus	100
Special Education PK-4 ELA/Reading Teacher	First Philadelphia Tacony Street campus	0.5
Special Education Teacher	First Philadelphia Tacony Street campus	100
Special Education Teacher	First Philadelphia High School campus	100
Special Education Teacher	First Philadelphia Tacony Street campus	100
Speech Pathologist	First Philadelphia	100

Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
Hearing Support	2 Days	Outside Contractor	10 or fewer
School Psychologist	3 Days	Outside Contractor	98
Speech Therapist	1 Days	Outside Contractor	21
Vision Support	2 Days	Outside Contractor	10 or fewer

Special Education Cyclical Monitoring

Date of Last Special Education Cyclical Monitoring:

11/01/2012

Link to Report (Optional):

Not Provided

Special Education Cyclical Monitoring Report

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

PDF file uploaded.

Facilities

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

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

There were no fixed assets

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

\$0.00

Facility Plans and Other Capital Needs

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

First Philadelphia Preparatory Charter School leases its building at 4300 Tacony Street from Frankford Valley Foundation and has a long term lease. The School does not have any capital leases, as it purchases all capital items outright. This is the plan going forward as additional capital furniture and equipment are needed.

In addition to the building leased long-term from Frankford Valley Foundation (4300 Tacony Street), First Philadelphia Preparatory Charter School leases two additional buildings for a K-4 site and a ninth grade site. In the 2014-2015 school year, these two satellite campuses will merge and expand in what will be their permanent home at 4300 Tacony Street. Frankford Valley Foundation for Literacy owns the building and will lease it to the school. Construction has been financed with tax exempt bonds.

Memorandums of Understanding

Organization	Purpose
Philadelphia Police Department	The MOU with the Philadelphia Police Department establishes procedures to be followed when certain incidents occur on school property, at any school sponsored activity, or on a school bus providing transportation to and from a school sponsored activity.

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 John MacDonald on 8/4/2014

President, Board of Trustees

Affirmed by Joseph Gillespie on 8/1/2014

Chief Executive Officer

Charter School Law Affirmation

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

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

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

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

Affirmed by John MacDonald on 8/4/2014

President, Board of Trustees

Affirmed by Joseph Gillespie on 8/1/2014

Chief Executive Officer

Ethics Act Affirmation

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

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

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

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

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

Affirmed by John MacDonald on 8/4/2014

President, Board of Trustees

Affirmed by Joseph Gillespie on 8/1/2014

Chief Executive Officer

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

Name of School First Philadelphia Preparatory Charter School
 Address of School 4300 Tacony Street Philadelphia, Pennsylvania 19124

CEO Signature Joseph E. Greer

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	1,519
	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	25,325
	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	17
	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	46,538

6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	1,563
	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	13,668,026
	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	163,268
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	14,614
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	
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	
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	457,059
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	
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	133,863
	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			14,511,792

NOTES:

See "NOTES WORKSHEET" for disclaimer

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

School Name First Philadelphia Preparatory Charter School
 Address of School 4300 Tacony Street Philadelphia, Pennsylvania 19124

CEO Signature Joseph S. Greenpi

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

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	4,997,394
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	1,699,974
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	119,748
1600	ADULT EDUCATION PROGRAMS	
1700	HIGHER EDUCATION PROGRAMS	
1800	PRE-KINDERGARTEN	
2000	SUPPORT SERVICES	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	
	2110 Supervision of Pupil Personnel Services	
	2120 Guidance Services	210,106
	2130 Attendance Services	
	2140 Psychological Services	175,700
	2150 Speech Pathology and Audiology Services	
	2160 Social Work Services	95,835
	2170 Student Accounting Services	
	2190 Other Pupil Personnel Services	
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	
	2210 Supervision of Educational Media Services	

	2220	Technology Support Services	
	2230	Educational Television Services	
	2240	Computer-Assisted Instruction Support Services	
	2250	School Library Services	107,077
	2260	Instruction and Curriculum Development Services	
	2270	Instructional Staff Professional Development Services	7,559
	2280	Nonpublic Support Services	
	2290	Other Instructional Staff Support	108,175
2300		SUPPORT SERVICES - ADMINISTRATION	
	2310	Board Services	
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	173,709
	2360	Office of the Superintendent (Executive Director) Services	192,342
	2370	Community Relations Services	
	2380	Office of the Principal Services	1,678,151
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	225,048
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	212,898
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	47,181
	2590	Other Support Services - Business	
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	3,456,107
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	15,089
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	

	2750	Nonpublic Transportation	
	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	200,953
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	767,172
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	122,007
	3250	School Sponsored Athletics	
3300		COMMUNITY SERVICES	
	3310	Community Recreation	
	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	108,373
	3350	Welfare Activities	
	3390	Other Community Services	758
3400		SCHOLARSHIPS AND AWARDS	
4000		FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES	
4100		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200		EXISTING SITE IMPROVEMENT SERVICES	
4300		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	

4500	BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600	EXISTING BUILDING IMPROVEMENT SERVICES	
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
TOTAL EXPENDITURES		14,721,357

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

(209,565)

NOTES:

See "NOTES WORKSHEET" for disclaimer

This financial statement has been prepared on a modified accrual basis solely to comply with a thirty day deadline required by the Commonwealth of Pennsylvania. As a result of this truncated timeline, this financial statement has not been prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board and may not include all accruals and/or depreciation expenses. It may materially differ from the school's final audited financial statements. Therefore, the charter school, its board and administration accept no responsibility for accuracy of the information contained herein.

First Philadelphia Preparatory Charter School reserves all available objections regarding the required provision of Addendum B with the Annual Report for Charter Schools. First Philadelphia Preparatory Charter School reserves its right for administrative/judicial relief pursuant to the Public School Code, Administrative Agency Law, the Pennsylvania Code and Charter School Law. First Philadelphia Preparatory Charter School specifically denies that the provision of this financial statement to PDE in order to remain compliant with 24 PS Section 17-1728-A(b) and in accordance with its Charter constitutes any waiver of its rights as defined by Public School Code, Administrative Agency Law, the Pennsylvania Code and Charter School Law. Finally, First Philadelphia Preparatory Charter School reserves the right to supplement or revise this submission with additional documentation which may be introduced into evidence at any subsequent proceeding.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL

**FINANCIAL STATEMENTS, SINGLE AUDIT REPORT
AND SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2013

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
YEAR ENDED JUNE 30, 2013

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FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
YEAR ENDED JUNE 30, 2013

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Zelenkofske Axelrod LLC

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
First Philadelphia Preparatory Charter School
Philadelphia, Pennsylvania

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit and each major fund of First Philadelphia Preparatory Charter School (a nonprofit organization - "the School") as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

Harrisburg	Lehigh Valley	Philadelphia	Pittsburgh
830 Sir Thomas Court, Suite 100 Harrisburg, PA 17109 717.561.9200 Fax 717.561.9202	1101 West Hamilton Street Allentown, PA 18101-1043 610.871.5077 Fax 717.561.9202	2370 York Road, Suite A-5 Jamison, PA 18929 215.918.2277 Fax 215.918.2302	3800 McKnight E. Drive, Suite 3805 Pittsburgh, PA 15237 412.367.7102 Fax 412.367.7103

Zelenkofske Axelrod LLC

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Board of Trustees
First Philadelphia Preparatory Charter School
Philadelphia, Pennsylvania

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2013 First Philadelphia Preparatory Charter School adopted new accounting guidance, GASB Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements," GASB Statement No. 61, "The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34," GASB Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements," and GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position." Our opinion is not modified with respect to these matters.

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 on pages 4 through 8 and 41 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 First Philadelphia Preparatory Charter School's basic financial statements. The 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.

The schedule of expenditures of federal awards 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. Such 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.

Zelenkofske Axelrod LLC

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Board of Trustees
First Philadelphia Preparatory Charter School
Philadelphia, Pennsylvania

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2013, on our consideration of First Philadelphia Preparatory Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 on 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* should be considered in assessing the results of our audit.


ZELENKOFSCHE AXELROD LLC

Jamison, Pennsylvania
October 25, 2013

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013

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

Financial Highlights

- Total General Fund revenues for the year ended June 30, 2013 were \$11,510,531 which was an increase of \$2,183,088 from the prior year. The increase was primarily due to an increase in local educational agency assistance as a result of a greater number of students in the current year as well as a budgeted surplus in order to build the fund balance.
- At the close of the current fiscal year, the School reports ending net position of \$3,922,785. Net position increased from the previous year-end net position as the result of a \$136,227 excess of revenues over expenditures for the year ended June 30, 2013.
- The School's cash balance at June 30, 2013 was \$1,483,974, representing an increase of \$22,199 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 financial statements include Frankford Valley Foundation for Literacy as a discretely presented component unit. The School's basic financial statements, as presented, comprise four components: Management's Discussion and Analysis (this section), the basic financial statements, budgetary comparison and reports required under *Government Auditing Standards*.

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 and liabilities, with the difference between the two 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. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g. expenditures accrued in one fiscal year but paid in subsequent years, and depreciation and amortization).

The government-wide financial statements report on the function of the School that is principally supported by subsidies from school districts whose constituents attend the School. The School's function is to provide an alternative educational opportunity.

In the statement of net position and statement of activities, the School is divided into two kinds of activities: (1) governmental activities, where most of the School's basic services are reported and (2) business-type activities, where the School charges students a reduced fee for breakfast and lunch.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2013

Overview of the Financial Statements (Continued)

Fund Financial Statements

A fund is a group of related accounts that are used to maintain control over resources that have been segregated for specific activities or purposes. The School, like governmental type entities, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The School has two fund types, governmental general fund, and the proprietary enterprise fund.

Most of the School's basic services are reported in the governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are unavailable 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 into cash. Such information is useful in assessing the School's financial 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 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 Position and the Statement of Activities. The School's enterprise fund (a component of proprietary funds) are the same as 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.

Single Audit Requirements

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*.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2013

Overview of the Financial Statements (Continued)

Government-Wide Financial Analysis

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 \$3,922,785 as of June 30, 2013.

	<u>2013</u>	<u>2012</u>
Assets		
Current and Other Assets	\$ 4,373,827	\$ 3,624,099
Capital Assets, Net	<u>780,781</u>	<u>885,453</u>
Total Assets	<u>5,154,608</u>	<u>4,509,552</u>
Liabilities		
Other Liabilities	<u>1,231,823</u>	<u>722,994</u>
Total Liabilities	<u>1,231,823</u>	<u>722,994</u>
Net Position		
Net Investment in Capital Assets	780,781	864,413
Unrestricted	<u>3,142,004</u>	<u>2,922,145</u>
Total Net Position	<u>\$ 3,922,785</u>	<u>\$ 3,786,558</u>

The School's revenues are predominately from the School District of Philadelphia, based on student enrollment. For the year ended June 30, 2013, the School's total revenues of \$11,986,966 exceeded expenditures of \$11,850,739 by \$136,227.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2013

Overview of the Financial Statements (Continued)

Government-Wide Financial Analysis (Continued)

	<u>2013</u>	<u>2012</u>
Revenues		
Local Educational Agencies	\$ 9,888,407	\$ 8,131,784
State Sources	548,510	316,755
Federal Sources	1,337,421	1,238,958
Miscellaneous	<u>212,628</u>	<u>165,799</u>
Total Revenues	<u>11,986,966</u>	<u>9,853,296</u>
Expenditures		
Instruction	5,875,684	4,608,601
Pupil Personnel	355,546	281,563
Instructional Staff	162,185	174,216
Administration	1,725,196	1,300,765
Pupil Health	166,938	110,908
Business	255,666	273,001
Operations and Maintenance of Plant Services	2,537,915	2,198,900
Central	123,733	152,011
Non-Instructional Services	222,115	262,680
Food Service	<u>425,761</u>	<u>445,049</u>
Total Expenditures	<u>11,850,739</u>	<u>9,807,694</u>
Change in Net Position	136,227	45,602
Net Position, Beginning	<u>3,786,558</u>	<u>3,740,956</u>
Net Position, Ending	<u>\$ 3,922,785</u>	<u>\$ 3,786,558</u>

Governmental Funds

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

The School's governmental fund, (the General Fund), reported an ending fund balance of \$3,033,208. For the year ended June 30, 2013, the General Fund's revenues (\$11,510,531) exceeded expenditures (\$11,332,215) by \$178,316.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2013

Overview of the Financial Statements (Continued)

General Fund Budgetary Highlights

Actual revenues were over budget by \$85,451 primarily due to greater than anticipated school district subsidy revenue. Actual expenditures exceeded budget by \$138,069 primarily due to a higher volume of professional services needed as well as additional building expenses related to the lease of a new space to house K – 2 expansion.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2013, the School's investment in capital assets for its governmental and business-type activities totaled \$780,781 (net of accumulated depreciation and related debt). This investment in capital assets includes classroom and office furniture, computers, classroom materials, student transportation vehicles and leasehold improvements.

Additional information on the School's capital assets can be found in Note 3 of this report.

Debt

The School had entered into a term note to finance equipment for the School's food service fund in the amount of \$52,601. As of June 30, 2013, the term note was fully paid off.

Additional information on the School's debt can be found in Note 7 of this report.

Economic Factors and Next Year's Budgets and Rates

The School's primary source of revenue, the per student subsidy provided by the School District of Philadelphia, will change for fiscal year 2013-2014. The subsidy rate per regular student will increase from \$8,096 to \$8,597 and the subsidy rate per special education student will increase from \$19,660 to \$22,242.

Future Events that will Financially Impact the School

The school has plans to grow from 980 students in grades K through 8th in the fiscal year ending June 30, 2013 to 1,880 students in grades K through 12th in 2016 - 2017.

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: Chief Executive Officer, First Philadelphia Preparatory Charter School, 4300 Tacony Street, Philadelphia, PA 19124.

Component Unit

Frankford Valley Foundation for Literacy (the Foundation) is a component unit of the School and is reported in a separate column in the government-wide financial statements to emphasize that the Foundation is legally separate from the School. Complete financial statements of Frankford Valley Foundation for Literacy can be obtained at Santilli & Thomson, 13000 Lincoln Drive West, Suite 302, Marlton, NJ 08053.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
STATEMENT OF NET POSITION
JUNE 30, 2013

	Primary Government			Frankford Valley Foundation
	Governmental Activities	Business- Type Activities	Totals	Component Unit
<u>Assets</u>				
Cash	\$ 1,479,613	\$ 4,361	\$ 1,483,974	\$ 31,061
State Subsidies Receivable	511,906	3,594	515,500	-
Federal Subsidies Receivable	373,125	66,258	439,383	-
Other Receivables	178,942	-	178,942	815
Due From Foundation	1,407,195	-	1,407,195	-
Interfund Balances	(163,780)	163,780	-	-
Current Portion of Prepaid Expenses	199,443	-	199,443	-
Total Current Assets	<u>3,986,444</u>	<u>237,993</u>	<u>4,224,437</u>	<u>31,876</u>
Restricted Escrow Deposits	-	-	-	1,870,459
Land	-	-	-	1,379,908
Construction in Progress	-	-	-	1,580,282
Property and Equipment, Net of Accumulated Depreciation	744,482	36,299	780,781	13,897,891
Prepaid Expenses, Net of Current Portion	149,390	-	149,390	-
Bond Issuance Costs, Net of Accumulated Amortization	-	-	-	413,335
Total Assets	<u>\$ 4,880,316</u>	<u>\$ 274,292</u>	<u>\$ 5,154,608</u>	<u>\$ 19,173,751</u>
<u>Liabilities</u>				
Accounts Payable and Accrued Expenses	\$ 439,161	\$ 129,197	\$ 568,358	\$ 504,058
Salaries and Benefits Payable	663,465	-	663,465	-
Due to School	-	-	-	1,407,195
Current Portion of Deferred Revenue	-	-	-	120,000
Current Portion of Bonds Payable	-	-	-	275,000
Current Portion of Note Payable	-	-	-	113,225
Total Current Liabilities	<u>1,102,626</u>	<u>129,197</u>	<u>1,231,823</u>	<u>2,419,478</u>
Deferred Revenue, Net of Current Portion	-	-	-	133,392
Bonds Payable, Net of Current Portion and Original Issue Discount	-	-	-	15,401,650
Total Liabilities	<u>\$ 1,102,626</u>	<u>\$ 129,197</u>	<u>\$ 1,231,823</u>	<u>\$ 17,954,520</u>
<u>Net Position</u>				
Net Investment in Capital Assets	\$ 744,482	\$ 36,299	\$ 780,781	\$ -
Unrestricted	3,033,208	108,796	3,142,004	(651,228)
Temporarily Restricted	-	-	-	1,870,459
Total Net Position	<u>\$ 3,777,690</u>	<u>\$ 145,095</u>	<u>\$ 3,922,785</u>	<u>\$ 1,219,231</u>

The accompanying notes are an integral part of the financial statements.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2013

Functions	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position			Component Unit
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities	Business-Type Activities	Total	
Governmental Activities							
Instruction							
Regular Instruction Programs	\$ 4,341,838	\$ -	\$ 53,463	\$ (4,288,375)	\$ -	\$ (4,288,375)	\$ -
Special Instruction Programs	1,401,614	-	497,717	(903,897)	-	(903,897)	-
Other Instructional Programs	132,232	-	-	(132,232)	-	(132,232)	-
Support Services							
Pupil Personnel	355,546	-	315,186	(40,360)	-	(40,360)	-
Instructional Staff	162,185	-	37,638	(124,547)	-	(124,547)	-
Administration	1,725,196	-	-	(1,725,196)	-	(1,725,196)	-
Pupil Health	166,938	-	-	(166,938)	-	(166,938)	-
Business	255,666	-	-	(255,666)	-	(255,666)	-
Operation and Maintenance of Plant Services	2,537,915	-	-	(2,537,915)	-	(2,537,915)	-
Central	123,733	-	-	(123,733)	-	(123,733)	-
Operation of Non-Instructional Services							
Student Activities	119,879	-	-	(119,879)	-	(119,879)	-
Community Service	102,236	-	8,748	(93,488)	-	(93,488)	-
Total Governmental Activities	<u>\$ 11,424,978</u>	<u>\$ -</u>	<u>\$ 912,752</u>	<u>\$ (10,512,226)</u>	<u>\$ -</u>	<u>\$ (10,512,226)</u>	<u>-</u>
Business-Type Activities							
Food Service	425,761	14,807	424,669	-	13,715	13,715	-
Total Primary Government Activities	<u>\$ 11,850,739</u>	<u>\$ 14,807</u>	<u>\$ 1,337,421</u>	<u>\$ (10,512,226)</u>	<u>\$ 13,715</u>	<u>\$ (10,498,511)</u>	<u>-</u>
Component Unit							
Interest Expense							920,418
All Other Expenses							695,270
Total Component Unit							<u>1,615,688</u>
General Revenues							
Local Educational Agencies				9,888,407	-	9,888,407	-
State Grants, Reimbursements				528,491	20,019	548,510	-
Rental Income				-	-	-	1,374,960
Other Revenue				180,881	16,940	197,821	69,610
Total General Revenue				<u>10,597,779</u>	<u>36,959</u>	<u>10,634,738</u>	<u>1,444,570</u>
Change in Net Position				85,553	50,674	136,227	(171,118)
Net Position - Beginning of Year				<u>3,692,137</u>	<u>94,421</u>	<u>3,786,558</u>	<u>1,390,349</u>
Net Position - End of Year				<u>\$ 3,777,690</u>	<u>\$ 145,095</u>	<u>\$ 3,922,785</u>	<u>\$ 1,219,231</u>

The accompanying notes are an integral part of the financial statements.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
BALANCE SHEET – GOVERNMENTAL FUND
JUNE 30, 2013

		<u>General Fund</u>
<u>Assets</u>		
Assets		
Cash	\$	1,479,613
State Subsidies Receivable		511,906
Federal Subsidies Receivable		373,125
Other Receivables		178,942
Due From Foundation		1,407,195
Prepaid Expenses		58,610
Prepaid Rental Payments		<u>290,223</u>
Total Assets		<u>\$ 4,299,614</u>
<u>Liabilities and Fund Balance</u>		
Liabilities		
Accounts Payable and Accrued Expenses	\$	439,161
Salaries and Benefits Payable		663,465
Due to Proprietary Fund		<u>163,780</u>
Total Liabilities		<u>1,266,406</u>
Fund Balance		
Nonspendable		348,833
Assigned for Contingencies		800,000
Unassigned		<u>1,884,375</u>
Total Fund Balance		<u>3,033,208</u>
Total Liabilities and Fund Balance		<u>\$ 4,299,614</u>

The accompanying notes are an integral part of the financial statements.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
 RECONCILIATION OF THE BALANCE SHEET OF THE GOVERNMENTAL FUND
 TO THE STATEMENT OF NET POSITION
 JUNE 30, 2013

Total Fund Balances for Governmental Fund		\$ 3,033,208
Total Net Position Reported for Governmental Activities in the Statement of Net Position is Different because:		
Capital Assets used in governmental funds are not financial resources and therefore, are not reported in the fund. Those assets consist of:		
Automobiles	72,934	
Furniture and Equipment	526,714	
Leasehold Improvements	852,853	
Software	29,165	
Accumulated Depreciation	<u>(737,184)</u>	<u>744,482</u>
Total Net Position of Governmental Activities		<u>\$ 3,777,690</u>

The accompanying notes are an integral part of the financial statements.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 GOVERNMENTAL FUND
 YEAR ENDED JUNE 30, 2013

	General Fund
Revenues	
Local Educational Agency Assistance	\$ 9,888,407
State Sources	528,491
Federal Sources	912,752
Other Revenue	180,881
Total Revenues	11,510,531
Expenditures	
Instruction	5,851,524
Support Services	5,253,980
Non-Instructional Services	222,115
Capital Outlay	4,596
Total Expenditures	11,332,215
Net Change in Fund Balance	178,316
Fund Balance - Beginning of Year	2,854,892
Fund Balance - End of Year	\$ 3,033,208

The accompanying notes are an integral part of the financial statements.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND TO THE
 STATEMENT OF ACTIVITIES
 YEAR ENDED JUNE 30, 2013

Net Change in Fund Balance - Total Governmental Fund \$ 178,316

Amounts Reported for Governmental Activities in the Statement of Activities
 are different because:

Governmental funds report capital outlays as expenditures. However, in the
 Statement of Activities, assets are capitalized and the cost is allocated over
 their estimated useful lives and reported as depreciation expense. This is the
 amount by which depreciation exceeded capital outlays in the current period.

	4,596
Capital Outlays	
Depreciation Expense	<u>(97,359)</u>

Change in Net Position of Governmental Activities \$ 85,553

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
STATEMENT OF NET POSITION – PROPRIETARY FUND
JUNE 30, 2013

	<u>Enterprise Fund</u> <u>Food Service</u> <u>Fund</u>
<u>Assets</u>	
Assets	
Cash	\$ 4,361
State Subsidies Receivable	3,594
Federal Subsidies Receivable	66,258
Due from General Fund	163,780
Capital Assets, Net of Accumulated Depreciation	<u>36,299</u>
Total Assets	<u>\$ 274,292</u>
<u>Liabilities and Net Position</u>	
Liabilities	
Accounts Payable	<u>\$ 129,197</u>
Total Current Liabilities	129,197
Total Liabilities	<u>129,197</u>
Net Position	
Unrestricted	<u>145,095</u>
Total Net Position	<u>145,095</u>
Total Liabilities and Net Position	<u>\$ 274,292</u>

The accompanying notes are an integral part of the financial statements.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION – PROPRIETARY FUND
 YEAR ENDED JUNE 30, 2013

	<u>Enterprise Fund</u>
	<u>Food Service Fund</u>
Revenues	
Food Service	\$ 14,807
State Sources	20,019
Federal Sources	424,669
Other Revenue	16,940
Total Revenues	476,435
Expenses	
Depreciation	11,909
Food	311,716
Salaries and Benefits	83,755
Administrative	15,434
Repairs and Maintenance	2,947
Total Expenses	425,761
Change In Net Position	50,674
Net Position - Beginning of Year	94,421
Net Position - End of Year	\$ 145,095

The accompanying notes are an integral part of the financial statements.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
STATEMENT OF CASH FLOWS – PROPRIETARY FUND
JUNE 30, 2013

	Enterprise Fund
	Food Service Fund
Cash Flows From Operating Activities	
Cash Received From	
Food Services	\$ 14,807
State Sources	58,025
Federal Sources	273,100
Other Sources	16,940
Payments for Salaries and Benefits	(83,755)
Payments to Vendors	<u>(264,058)</u>
Net Cash Provided By Operating Activities	<u>15,059</u>
 Cash Flows From Capital Financing Activities	
Payment of Equipment Loan	<u>(21,040)</u>
Net Cash Used In Capital Financing Activities	<u>(21,040)</u>
 Net Decrease In Cash	(5,981)
 Cash, Beginning of Year	<u>10,342</u>
 Cash, End of Year	<u>\$ 4,361</u>
 Reconciliation Of Operating Income To Net Cash Provided	
By Operating Activities	
Operating Income	\$ 50,674
Adjustments To Reconcile Operating Income To Net Cash	
Provided By Operating Activities	
Depreciation Expense	11,909
Change In Assets and Liabilities	
Receivables	50,217
Due from General Fund	(163,780)
Accounts Payable	79,973
Due to General Fund	<u>(13,934)</u>
 Net Cash Provided By Operating Activities	<u>\$ 15,059</u>

The accompanying notes are an integral part of the financial statements.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1

NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

First Philadelphia Preparatory Charter School (the School) is organized as a nonprofit corporation in Pennsylvania to operate a charter school in accordance with Pennsylvania Act 22 of 1997, whereby a charter is granted for a five-year period and may be renewed for additional five-year periods upon expiration. The mission of the School is to provide a high quality public education to students in grades K-8. The School is located in Philadelphia and operations began during the 2002 – 2003 school year. The financial statements of First Philadelphia Preparatory Charter School have been presented in conformity with accounting principles generally accepted in the United States of America (GAAP) applicable to governmental units as prescribed by the Governmental Accounting Standards Board (GASB).

A summary of the School's significant accounting policies is as follows:

A) Reporting Entity

In conformity with GAAP, the financial statements include those of the School and its Component Unit. The Component Unit discussed below is included in the School's Reporting Entity because of the operational and financial relationship with the School.

In conformity with GAAP, the following Component Unit has been included in the Financial Reporting Entity as a Discretely Presented Component Unit.

- Frankford Valley Foundation for Literacy

Frankford Valley Foundation for Literacy (the Foundation) is a legally separate, tax-exempt component unit of the School. The Foundation was organized to acquire and construct the School's facilities. Although the School does not control the timing or amount of receipts from the Foundation, the majority of the resources, or income thereon, which the Foundation holds are restricted to the activities of the School. Because these restricted resources held by the Foundation can only be used by, or for the benefit of the School, the Foundation is considered a component unit of the School and is discretely presented in the School's financial statements.

B) Government-Wide and Fund Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) report on all of the activities of the School and its component unit as a whole.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are affected by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include Federal contracts for specified instruction related services. State and Local Educational Agency contract revenues and other items not included among program revenues are reported instead as general 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.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 1

NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

C) 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. 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 provider have been met.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as expenditures. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as another financing source. Amounts paid to reduce long-term indebtedness are reported as a reduction of the related liability rather than as expenditures.

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 365 days of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Operating grants, capital grants, contributions and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when the School receives cash.

Under current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources". Governmental funds operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during the period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

NOTE 1

NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
 (CONTINUED)

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

Fund Financial Statements (Continued):

Amounts expended to acquire capital assets are recorded as expenditures in the year the resources were expended rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than a fund liability. However, debt service expenditures, as well as expenditures related to compensated absences and claims for judgments, are recorded only when payment is due.

The School reports the following major governmental fund:

- General Fund – The General Fund is the operating fund of the School and accounts for all revenues and expenditures of the School, with the exception of the activities of the enterprise 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 School reports the following major proprietary fund:

- Food Service Fund – Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods and 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.

1. Net Position/Fund Balances

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- *Net Investment in Capital Assets* – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

NOTE 1

NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
 (CONTINUED)

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

1. Net Position/Fund Balances (Continued)

- *Unrestricted Net Position* – This category represents net position of the School, not restricted for any project or other purpose.

The governmental fund financial statements segregate portions of fund balance that are either not available or have been earmarked for specific purposes. Fund balances are classified as nonspendable, restricted, committed, assigned or unassigned.

- *Nonspendable* – This classification includes amounts that cannot be spent either because they are in a nonspendable form such as inventories or prepaid expenses or they are legally or contractually required to be maintained intact.
- *Restricted* – This classification includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- *Committed* – This classification includes amounts that can be used only for the specific purposes determined by a resolution of the School's Board of Trustees.
- *Assigned* – This classification includes amounts that are intended to be used by the School for specific purposes, but do not meet the criteria to be classified as restricted or committed. It is the School's policy that the Board of Trustees is authorized to assign amounts to specific purposes.
- *Unassigned* – This classification includes all spendable amounts not contained in other classifications.

When both restricted or unrestricted fund balance is available, it is the School's policy to use restricted resources first, then unrestricted resources as they are needed for the included program. The School typically uses restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

2. Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles. An annual budget is adopted for the General Fund.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 1 NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

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

2. Budgets and Budgetary Accounting (Continued)

The Budgetary Comparison Schedule presents both the original and the final appropriated budgets for the reporting period. The School only has a general fund budget; therefore, the original budget and the final budget were filed and accepted by the Labor, Education and Community Services Comptroller's Office. The budget is required supplementary information.

3. Use of Estimates

The preparation of financial statements in conformity with 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.

4. Accounts Receivable

Accounts receivable primarily consist of amounts due from the Pennsylvania Department of Education for federal and state subsidy programs. Accounts receivable are stated at the amount management expects to collect from outstanding balances. As of June 30, 2013 no allowance for doubtful accounts was deemed warranted based on historical experience.

5. Prepaid Expenses and Prepaid Rent

Prepaid expenses at June 30, 2013 include amounts for payments to vendors for services applicable to future accounting periods such as rental payments, insurance premiums and retainage for professional services.

6. Capital Assets

Capital Assets, which include furniture, equipment, vehicles, and leasehold improvements, are reported in the government-wide financial statements. All capital assets are capitalized at cost and updated for additions and retirements during the year. The School maintains a threshold level of \$2,500 or more for capitalizing assets. 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. The estimated useful life of furniture and equipment is from five to seven years and automobiles is five years. The leasehold improvements are depreciated over the lesser of the estimated useful life or remaining lease term.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 1

NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

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

7. Program Revenues

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the School and for each major function/program of the School's governmental activities. Direct expenses are those that are specifically associated with a program. Indirect expenses have been allocated to major functions in order to present a more accurate and complete picture of the cost of the School's services. Program revenues include (a) fees and charges paid by recipients of goods or services offered by the major programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including local educational agency assistance, unrestricted grants and contributions, are presented as general revenues.

8. Operating and Non-Operating Revenues of Proprietary Funds

Proprietary fund operating revenues, such as charges for services and grants and contributions, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies, reimbursements and investment earnings, result from non-exchange transactions or ancillary activities.

9. Income Tax Status

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

10. Cash and Cash Equivalents

The School considers all financial instruments with a maturity of three months or less to be cash equivalents for cash flow purposes.

11. Adoption of Government Accounting Standards Board Statements

The School adopted the provisions of GASB Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements." The adoption of this statement had no effect on previously reported amounts.

The School adopted the provisions of GASB Statement No. 61, "The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34." The adoption of this statement had no effect on previously reported amounts.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 1

NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

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

11. Adoption of Government Accounting Standards Board Statements (continued)

The School adopted the provisions of GASB Statement No. 62, "*Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.*" The adoption of this statement had no effect on previously reported amounts.

The School adopted the provisions of GASB Statement No. 63, "*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.*" The adoption of this statement resulted in changed language in the titles of reports and captions, but had no effect on previously reported amounts.

12. Pending Changes in Accounting Principles

In 2012 the GASB issued Statement No. 65, "*Items Previously Reported as Assets and Liabilities.*" The School is required to adopt Statement No. 65 for its fiscal year 2013/2014 financial statements.

In 2012 the GASB issued Statement No. 66, "*Technical Corrections – 2012 – an amendment of GASB Statements No. 10 and No. 62.*" The School is required to adopt Statement No. 66 for its fiscal year 2013/2014 financial statements.

In 2012 the GASB issued Statement No. 67, "*Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25.*" The School is required to adopt Statement No. 67 for its fiscal year 2013/2014 financial statements.

In 2012 the GASB issued Statement No. 68, "*Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27.*" The School is required to adopt Statement No. 68 for its fiscal year 2014/2015 financial statements.

In 2013 the GASB issued Statement No. 69, "*Government Combinations and Disposals of Government Operations.*" The School is required to adopt Statement No. 69 for its fiscal year 2014/2015 financial statements.

In 2013 the GASB issued Statement No. 70, "*Accounting and Financial Reporting for Nonexchange Financial Guarantees.*" The School is required to adopt Statement No. 70 for its fiscal year 2014/2015 financial statements.

The School has not yet completed the various analysis required to estimate the financial statement impact of these new pronouncements.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 2 DEPOSIT RISK AND INVESTMENT RISK

Deposits

Custodial credit risk is the risk that in the event of the failure of the counterparty, the School will not be able to recover the value of its deposits or collateral securities that are in the possession of an outside party. The School does not have a policy for custodial credit risk.

As of June 30, 2013, the School's bank balance was exposed to custodial credit risk as follows:

Reconciliation to the Financial Statements

Uninsured and Uncollateralized Amount	\$ 1,092,005
Uninsured and Collateralized Amount	-
Plus: Insured Amount	500,000
Less: Outstanding Checks	<u>(108,031)</u>
 Total Cash Per Financial Statements	 <u>\$ 1,483,974</u>

Periodically, the School may maintain deposits in excess of the Federal Deposit Insurance Corporation's limit of \$250,000, with financial institutions. Under Pennsylvania Act 72, financial institutions pledge collateral on a pooled basis to secure public deposits in excess of FDIC insurance limits. The School's accounts are covered by this act.

NOTE 3 CAPITAL ASSETS

Capital assets are stated at cost. Depreciation has been calculated on such assets using the straight-line method over the following estimated lives:

Vehicles and Equipment	5 Years
Furniture and Fixtures	7 Years
Leasehold Improvements	10 - 39 Years
Software	5 Years

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

	Balance July 1, 2012	Additions	Transfers	Disposals	Balance June 30, 2013
Automobiles	\$ 72,934	\$ -	\$ -	\$ -	\$ 72,934
Equipment / Furniture and Fixtures	522,118	4,596	-	-	526,714
Leasehold Improvements	852,853	-	-	-	852,853
Software	29,165	-	-	-	29,165
Total	1,477,070	4,596	-	-	1,481,666
Less: Accumulated Depreciation	<u>(639,825)</u>	<u>(97,359)</u>	<u>-</u>	<u>-</u>	<u>(737,184)</u>
Capital Assets, Net	<u>\$ 837,245</u>	<u>\$ (92,763)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 744,482</u>

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 3 CAPITAL ASSETS (CONTINUED)

Depreciation expense for governmental activities for the year ended June 30, 2013 was charged to functions/programs as follows:

Governmental Activities

Regular Instruction Programs	\$ 24,160
Business	5,833
Operation and Maintenance of Plant Services	<u>67,366</u>
 Total Depreciation Expense	 <u>\$ 97,359</u>

Capital asset activity for business-type activities for the year ended June 30, 2013 was as follows:

Business-Type Activities

	Balance July 1, 2012	Additions	Transfers	Disposals	Balance June 30, 2013
Equipment	\$ 63,996	\$ -	\$ -	\$ -	\$ 63,996
Leasehold Improvements	<u>7,434</u>	<u>-</u>	<u>-</u>	<u>(3,717)</u>	<u>3,717</u>
Total	71,430	-	-	(3,717)	67,713
Less: Accumulated Depreciation	<u>(23,222)</u>	<u>(11,909)</u>	<u>-</u>	<u>3,717</u>	<u>(31,414)</u>
Capital Assets, Net	<u>\$ 48,208</u>	<u>\$ (11,909)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,299</u>

Depreciation expense for business-type activities for the year ended June 30, 2013 was charged to functions/programs as follows:

Food Services	\$ <u>11,909</u>
 Total Depreciation Expense	 <u>\$ 11,909</u>

NOTE 4 LOCAL EDUCATIONAL AGENCY REVENUE

Charter schools are funded by the local public school district in which each student resides. The rate per student is determined annually and is based on the budgeted total expenditure per average daily membership of the prior school year for each school district. The majority of the School's students reside in Philadelphia. For the year ended June 30, 2013, the rate for the School District of Philadelphia was \$8,096 per year for regular education students plus additional funding for special education students at a rate of \$19,660 per student. The annual rate is paid monthly by the School District of Philadelphia and is prorated if a student enters or leaves during the year. Total revenue from local sources was \$9,888,407, for the fiscal year ended June 30, 2013.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 5 GOVERNMENT GRANTS AND REIMBURSEMENT PROGRAMS

The School participates in numerous state and federal grant and reimbursement programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs and reimbursement programs for social security taxes, retirement expense, facility lease costs and health services 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 and reimbursement programs, 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 6 RELATED PARTY TRANSACTIONS

On September 5, 2007, the School entered into a lease agreement with the Foundation. The Foundation was established solely to acquire and construct the School's new facilities. This lease has been assigned by the Foundation to the lender.

In 2008, the School agreed to increase the monthly rental by \$6,250. The School is responsible for all operating expenses, insurance and utilities of the facilities.

Minimum future lease payments under the new operating lease as of June 30, 2013 are as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2014	\$ 1,186,600
2015	1,186,600
2016	1,185,800
2017	1,189,100
2018	1,186,500
2019-2023	5,936,100
2024-2028	5,942,300
2029-2033	5,945,900
2034-2038	<u>5,946,400</u>
Total	<u>\$ 29,705,300</u>

Rent expense is classified in operation and maintenance expense in the statement of activities. Rent expense was \$1,473,490 for the year ended June 30, 2013.

The School and the Foundation make and receive advances in the normal course of operations, which are non-interest bearing. The amount due to the School, as of June 30, 2013 was \$1,407,195. The School also guarantees certain debt of the Foundation.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

NOTE 6 RELATED PARTY TRANSACTIONS (CONTINUED)

On March 4, 2009, the School established American Paradigm Schools, a management company, for the purposes of providing assistance in all management operations including but not limited to management support, professional development, human resource management, curriculum services, communications, public relations and other support. This management company provides services to both First Philadelphia Preparatory Charter School and Tacony Academy Charter School. For the year ended June 30, 2011, American Paradigm Schools was considered part of First Philadelphia Preparatory Charter School and as such, the School recognized compensation under this agreement with Tacony Academy Charter School. As of July 1, 2011, American Paradigm Schools was considered a legally separate entity and therefore, no management agreement revenue was recognized. During the 2011-2012 school year, the School entered into a five year management agreement with American Paradigm Schools ending on June 30, 2016. Contract compensation is on a per pupil basis. For the year ended June 30, 2013, the School incurred \$752,700 in Management Fee expenses to American Paradigm Schools.

NOTE 7 NOTE PAYABLE

The School entered into a term note with Dowling Food Service Management Inc. for equipment purchased in the amount of \$52,601 for food service operations. Monthly principle payments on this note are \$1,052 with no interest. The note was fully paid off as of June 30, 2013.

Changes in note payable are as follows:

Balance as of July 1, 2012	\$ 21,040
Additions	-
Repayments	<u>21,040</u>
Balance as of June 30, 2013	<u>\$ -</u>

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 8 PENSION PLAN

The School contributes to the Public School Employees' Retirement System (the System), a cost-sharing multi-employer defined benefit pension plan administered by the Pennsylvania Public School Employees' Retirement System, which provides retirement and disability benefits, legislative mandated ad hoc cost-of-living adjustments, and health care insurance premium assistance to qualifying annuitants. The Public School Employees' Retirement Code (Act No. 96 of October 2, 1975, as amended) (24 PA.C.S. 8101-8535) assigns the authority to establish and amend benefit provisions to the System. The System issues a comprehensive annual financial report that includes financial statements and required supplementary information for the plan. A copy of the report may be obtained by writing the Office of Financial Management, Public School Employees' Retirement System, P.O. Box 125, Harrisburg, Pennsylvania 17108-0125.

Payroll expense for employees covered by the System for the year ended June 30, 2013 was approximately \$4.6 million.

The rate of contribution for employees ranges from 5.25% - 7.5% depending upon classification and elections of employees. The School's contribution for the year ended June 30, 2013 was 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 totaled approximately \$541,244, \$321,284, and \$245,000, respectively, which equals 100% of the contractually required contribution for each year as set by the state.

NOTE 9

FRANKFORD VALLEY FOUNDATION FOR LITERACY – DISCRETELY PRESENTED COMPONENT UNIT

Organization and Nature of Activities

Frankford Valley Foundation for Literacy (the "Foundation"), formed in 2003, is a nonprofit corporation established under the laws of the Commonwealth of Pennsylvania. The Foundation is considered to be a component unit of First Philadelphia Preparatory Charter School (the "School"), an exempt organization under Section 501(c)(3) of the Internal Revenue Service Code, that operates a public charter school for children in grades kindergarten through 8. As a component unit, the Foundation, although a legally separate entity is in substance, part of the School's operations. The Foundation has no component units for which it is considered to be financially accountable. The Foundation's mission is to support the health, welfare and educational interests of the School, and is organized and operated under the provisions of Section 501(c)(3) of the Internal Revenue Service Code.

Basis of Accounting

The financial statements of the Foundation have been prepared using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.

Financial Statement Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958-205, *Financial Statements of Not-for-Profit Organizations*. Under FASB ASC 958-205, the Organization is required to report information regarding its financial position and

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

NOTE 9 FRANKFORD VALLEY FOUNDATION FOR LITERACY – DISCRETELY PRESENTED
 COMPONENT UNIT (CONTINUED)

Financial Statement Presentation (Continued)

activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As of June 30, 2013, the Foundation's net assets were unrestricted and temporarily restricted.

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For the purpose of the statement of financial position and statement of cash flows, the Organization considers all demand deposits at a financial institution to be considered cash equivalents.

Receivables

Management considers receivables to be fully collectible; accordingly no allowance for doubtful accounts is required. If accounts become uncollectible they will be charged to operations when that determination is made.

Property and Equipment

Property and equipment are stated at cost less accumulated depreciation. Expenditures for additions and betterments are capitalized and maintenance and repairs are charged to current operations as incurred. The Foundation maintains a threshold level of \$2,500 or more for capitalizing assets. The cost of assets retired or otherwise disposed of and the related accumulated depreciation are removed from the accounts and the gain or loss on such dispositions is included in current operations. Depreciation is provided using the straight-line method over the estimated useful life of the respective assets as follows.

	<u>Years</u>
Building and Improvements	39
Furniture and Equipment	7

Bond Issuance Costs

Issuance costs incurred by the Foundation in connection with the issuance of revenue bonds are amortized over the 30 year life of the bonds using the straight line basis. Amortization of bond issuance costs for the year ended June 30, 2013 was \$17,103. Future amortization of bond issuance costs amount to \$17,103 annually for 2014 through 2037 and \$2,863 in 2038.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

NOTE 9 FRANKFORD VALLEY FOUNDATION FOR LITERACY – DISCRETELY PRESENTED
 COMPONENT UNIT (CONTINUED)

Original Issue Discount

The original issue discount relating to the revenue bond issuance is amortized as interest over the 30 year life of the bonds using the effective interest method. Future amortizations of original issue discount are as follows, and are recorded as interest expense:

<u>Years Ending June 30,</u>	<u>Amounts</u>
2014	\$ 6,946
2015	7,023
2016	7,087
2017	7,138
2018	7,173
Thereafter	<u>102,983</u>
	<u>\$ 138,350</u>

Net Assets

Unrestricted Net Assets – The Foundation reports assets whose use is not restricted by donors as unrestricted net assets. Contributions are available for unrestricted use unless specifically restricted by the donor. Unrestricted net assets may be designated for specific purposes or locations by action of the Board of Trustees.

Temporarily Restricted Net Assets – The Foundation reports gifts of cash and other assets as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are classified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Rental income, investment earnings and contributions restricted for debt service and capital improvements are released to unrestricted revenue at the time the funds are expended for the specified purpose.

Permanently Restricted Net Assets – Permanently restricted net assets are those which are subject to the restrictions of gift instruments requiring that the principal be invested in perpetuity and the income only be utilized for purposes specified by the donor.

Contributions

Contributions, including unconditional promises to give, are recorded when received. All contributions are available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are recorded when the conditions on which they depend are substantially met.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 9 FRANKFORD VALLEY FOUNDATION FOR LITERACY – DISCRETELY PRESENTED
COMPONENT UNIT (CONTINUED)

Tax Status

The Foundation is a Pennsylvania not-for-profit corporation. The Internal Revenue Service has issued a determination letter that the Foundation is a nonprofit organization, as defined under Section 501(c)(3) of the Internal Revenue Code. As such, the Foundation is generally exempt from income taxes. It is however, required to file Federal form 990 – Return of Organization Exempt from Income Tax. This is an informational return only. The Foundation would be taxed on unrelated business income which does not fall under 501(c)(3) exemption. Management believes that the Foundation has received no unrelated business income and accordingly, there was no income tax on unrelated business income. Tax years which remain subject to examination as of June 30, 2013 are 2009 through 2013.

Fair Value Measurements

The Fair Value Measurements and Disclosures Topic of the FASB ASC defines fair value, sets out a framework for measuring fair value, which refers to certain valuation concepts and requires certain disclosures about fair value measurements. Under this standard, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This topic establishes a hierarchy for reporting the reliability of input measurements used to assess fair value for all assets and liabilities. The hierarchy established prioritizes fair value measurements based on the types of inputs used in the valuation technique. The Foundation uses the following hierarchical disclosure framework:

Level 1 – Measurement based upon inputs such as quoted prices in active markets for identical assets and liabilities in an active market as of the reporting date;

Level 2 – Measurement based upon marketplace inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in inactive markets, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; and

Level 3 – Measurement based on the Foundation's assumptions about a hypothetical marketplace because observable market inputs are not available as of the reporting date.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 9

FRANKFORD VALLEY FOUNDATION FOR LITERACY – DISCRETELY PRESENTED
COMPONENT UNIT (CONTINUED)

Fair Value Measurements (Continued)

Accordingly, all short-term financial instruments are carried at cost on the balance sheet, which approximate fair value due to their short-term, highly liquid nature.

At June 30, 2013, the Foundation's investments, recorded as escrow deposits, as discussed in Note 2, consist of cash equivalents and commercial paper. The valuations of these investments according to the fair value hierarchy are all Level 1.

Escrow Deposits

The Foundation maintains various escrow deposit accounts required pursuant to the bond issuance agreement. Amounts maintained in the accounts include highly liquid investments with an initial maturity of three months or less at a financial institution. These restricted balances are limited in use, and are reported as escrow deposits because the Foundation holds those funds for specific purposes as discussed below. All escrow deposits are considered temporarily restricted.

Project Fund

The Project Fund Escrow was funded with \$9,508,116 from the bond issuance, and is used to pay costs directly associated with acquisition, construction, or improvement of the new school facility, or any such capital addition. This also includes fees and expenses of the Trustee and other applicable or necessary costs prior to completion of the project. No additional funds are required to be deposited in this escrow. Subsequent to final reconciliation of construction costs associated with the new school facility, any shortfall will be required to be funded by the Foundation, and any surplus will be transferred first to the Debt Service Reserve Fund, and second to the Debt Service Fund as a credit against future deposits. There was no activity in this account during the year ended June 30, 2013.

Revenue Fund

The Revenue Fund Escrow was set up to directly receive the portion of the School's monthly lease payments, which are used to fund the escrow accounts pursuant to the bond settlement agreement. The receipts are transferred from this account to the other funds as detailed under each respective fund's description.

Debt Service Reserve Fund

The Debt Service Reserve Fund Escrow was funded with \$1,203,333 from the bond issuance, and is used only in the event that the monies in the Debt Service Fund are insufficient to make the necessary principal and interest bond payments. All interest income earned in this escrow is transferred to the Debt Service Fund and credited to interest owed by the borrower.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

NOTE 9 FRANKFORD VALLEY FOUNDATION FOR LITERACY – DISCRETELY PRESENTED
 COMPONENT UNIT (CONTINUED)

Escrow Deposits (Continued)

Repair and Replacement Fund

The Repair and Replacement Fund Escrow is funded monthly by the Revenue Fund in the amount of \$2,083. The funds in this escrow are to be used only in association with costs of improvements to the School facility, repairs or replacement parts of the school facility, and to purchase equipment needed for the School. The School is required to increase the balance of this escrow each year, but not to exceed a balance of \$200,000.

Rebate Fund

The Rebate Fund Escrow has been established to reimburse the US Treasury to the extent any excessive investment income is generated from the proceeds of tax free bonds. There was no activity in this account during the year ended June 30, 2013.

Debt Service Fund

The Debt Service Fund Escrow is used solely for the payment of the principal of and premium, if any, and interest on the bonds as due. It was set up to directly receive loan payments each month from the borrower, equal to the basic rentals under the lease agreement, and for payment of interest and principal payments on the bonds. Also, retained in this fund is the interest or other income received on investment of monies in the fund. Any additional funds needed will first be drawn from the Debt Service Reserve Fund and paid in the order of maturity, interest due first including interest on overdue principal, and then principal. Amounts remaining in the fund after all requirements are met will be paid to the borrower upon expiration of the agreement.

A summary of the principal escrow accounts held by the Foundation as of June 30, 2013 is as follows:

	<u>Amounts</u>
Project Fund	\$ -
Revenue Fund	-
Debt Service Reserve Fund	1,203,333
Repair and Replacement Fund	144,373
Rebate Fund	-
Debt Service Fund	522,753
	<u>\$ 1,870,459</u>

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 9 FRANKFORD VALLEY FOUNDATION FOR LITERACY – DISCRETELY PRESENTED
COMPONENT UNIT (CONTINUED)

Escrow Deposits (Continued)

The investments recorded as escrow deposits are presented in the financial statements at their fair value using level 1 fair value measures (quoted prices in active markets). At June 30, 2013, these investments consisted of the following:

Cash Equivalents:	
Money Market Funds	\$ 1,870,459
	<u>\$ 1,870,459</u>

Property and Equipment

As of June 30, 2013, property and equipment consisted of the following:

	<u>July 1, 2012</u>	<u>Additions</u>	<u>Disposals</u>	<u>June 30, 2013</u>
Land	\$ 1,379,908	\$ -	\$ -	\$ 1,379,908
Construction in Progress	802,500	777,782	-	1,580,282
Buildings and Improvements	16,287,991	-	-	16,287,991
Furniture and Fixtures	613,643	-	-	613,643
Less: Accumulated Depreciation	<u>(2,498,439)</u>	<u>(505,304)</u>	<u>-</u>	<u>(3,003,743)</u>
Property and Equipment, Net	<u>\$ 16,585,603</u>	<u>\$ 272,478</u>	<u>\$ -</u>	<u>\$ 16,858,081</u>

Depreciation expense for the year ended June 30, 2013 was \$505,304.

Deferred Revenue

The Foundation entered into a lease agreement with the School. From time to time, predominantly during construction periods, the School has advanced funds to the Foundation as prepaid rent, which has been recorded as deferred revenue. Accordingly, these payments are recorded as an asset to the School and a liability of the Foundation. Pursuant to the current agreement, these funds will be credited to income at a rate of \$10,000 per month. This monthly amortization of the prepaid rent is in addition to the future minimum rentals.

Future amortization of deferred revenue is as follows:

<u>Years Ending June 30,</u>	<u>Amounts</u>
2014	\$ 120,000
2015	120,000
2016	<u>13,392</u>
	<u>\$ 253,392</u>

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 9 FRANKFORD VALLEY FOUNDATION FOR LITERACY – DISCRETELY PRESENTED
COMPONENT UNIT (CONTINUED)

Bonds Payable

On September 5, 2007 the Foundation issued \$16,850,000 series 2007A revenue bonds, and \$150,000 series 2007B taxable revenue bonds. The series A bonds will mature on August 15th in the following principal amounts, percentages and years: \$2,570,000 at 5.300% in 2017, \$3,540,000 at 5.625% in 2025, \$4,745,000 at 5.750% in 2032, and \$5,995,000 at 5.850% in 2037. The series 2007B bonds matured as a single principal amount of \$150,000 at 7.300% on August 15th, 2008. The bonds were issued in conjunction with the construction of a new school facility, for use by the School. Construction was substantially completed by September of the 2008 / 2009 school year.

In addition, \$5,601,226 of the bond proceeds received by the Foundation was allocated to pay off mortgages and loans. Other uses of the bond proceeds includes payments of approximately \$687,327 for costs of issuance, including fees, discounts, and title insurance. The remaining \$10,711,448 was deposited into the above mentioned escrow funds and is reserved for the disclosed purposes.

Summary of changes in long-term debt obligations as of June 30, 2013 are as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
2007A Revenue Bonds	\$ 16,080,000	\$ -	\$(265,000)	\$ 15,815,000	\$ 275,000
Total Bonds Payable	<u>\$ 16,080,000</u>	<u>\$ -</u>	<u>\$(265,000)</u>	<u>\$ 15,815,000</u>	<u>\$ 275,000</u>

Future principal and interest payments of bonds payable are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 275,000	\$ 896,738	\$ 1,171,738
2015	290,000	881,765	1,171,765
2016	305,000	865,998	1,170,998
2017	325,000	849,303	1,174,303
2018	340,000	831,680	1,171,680
2019-2023	2,020,000	3,841,944	5,861,944
2024-2028	2,685,000	3,183,088	5,868,088
2029-2033	3,580,000	2,291,738	5,871,738
2034-2038	5,995,000	1,050,514	7,045,514
	<u>\$ 15,815,000</u>	<u>\$ 14,692,768</u>	<u>\$ 30,507,768</u>

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013

NOTE 9 FRANKFORD VALLEY FOUNDATION FOR LITERACY – DISCRETELY PRESENTED
COMPONENT UNIT (CONTINUED)

Note Payable

In October 2008, the Foundation entered into a note payable agreement with an individual, in the amount of \$142,500. Monthly payments on this note began on November 1, 2008, in the amount of \$1,281, representing principal and interest at 7%, and are scheduled to continue through October 2013, at which time, all outstanding principal and interest will be due. This note was made in conjunction with the purchase of a property adjacent to the School's facility.

Future principal and interest payments on the note payable are as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 113,225	\$ 2,620	\$ 115,845
	<u>\$ 113,225</u>	<u>\$ 2,620</u>	<u>\$ 115,845</u>

Temporarily Restricted Net Assets

Temporarily restricted net assets consist of the following at June 30, 2013:

	<u>Amounts</u>
Escrow Deposits	<u>\$ 1,870,459</u>
	<u>\$ 1,870,459</u>

Support and Revenue

The Foundation receives substantially all of its revenue from rental activities, which are available for unrestricted use. Fundraising activities are also generally available for unrestricted use unless specifically restricted by the donor. The Foundation has not received any contributions from fundraising with donor imposed restrictions that would result in temporarily restricted net assets.

Fundraising Expenses

For the year ended June 30, 2013, the Foundation did not incur any expenses associated with fundraising activities.

Rental Income

100% of the total rental income of the Foundation as of June 30, 2013, is generated from the School through direct property rental.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

NOTE 9 FRANKFORD VALLEY FOUNDATION FOR LITERACY – DISCRETELY PRESENTED
 COMPONENT UNIT (CONTINUED)

Restatement

During the year, it was noted that the activities Frankford Valley Foundation II were included in the financial statements of Frankford Valley Foundation for the year ended June 30, 2012.

The impact on the Statement of Activities is as follows:

2012 Unrestricted Net Assets	
as Previously Reported	\$ (484,046)
Adjustment	<u>15,260</u>
2012 Unrestricted Net Assets	
as Restated	<u>\$ (468,786)</u>

Subsequent Events

Subsequent events have been evaluated for Frankford Valley Foundation for Literacy through the date of the report, October 25, 2013. The financial statements of Frankford Valley Foundation for Literacy for the year ended June 30, 2013 were issued as of October 25, 2013.

NOTE 10 FUND BALANCE

The details of the fund balances are included in the Governmental Fund Balance Sheet (page 11). As discussed in Note 1, restricted funds are used first as appropriate. Assigned funds are reduced to the extent that the assignment has been changed by the Board of Trustees.

General Fund

The General Fund has Unassigned Fund Balance of \$1,884,375 at June 30, 2013. Prepaid expenses of \$58,610 are considered Nonspendable Fund Balance as are advance rental payments of \$290,223.

The General Fund has Assigned Funds consisting of the Reserve for Contingencies Account of \$800,000.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013

NOTE 11 EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN MAJOR FUNDS

The following major fund had an excess of actual expenditures over budget for the year ended June 30, 2013.

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Percent of Excess over Appropriations</u>
General Fund	\$ 11,194,146	\$ 11,332,215	1%

The combination of the excess of expenditures over appropriations and revenues over budget resulted in a smaller than budgeted net increase in the General Fund Balance, however, the General Fund Balance increased by \$178,316 in the current year.

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. There has been no significant reduction in insurance coverage from the previous year in any of the School's policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past three years.

NOTE 13 CONTINGENCIES

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

NOTE 14 SUBSEQUENT EVENTS

Subsequent events have been evaluated for First Philadelphia Preparatory Charter School and Frankford Valley Foundation for Literacy through the date of the report, October 25, 2013. No matters of audit significance have been noted. The financial statements of First Philadelphia Preparatory Charter School and Frankford Valley Foundation for Literacy for the year ended June 30, 2013, are available to be issued as of October 25, 2013.

**REQUIRED SUPPLEMENTARY
INFORMATION**

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 GENERAL FUND
 YEAR ENDED JUNE 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Local Sources and Other	\$ 7,737,142	\$ 9,947,688	\$10,069,288	\$ 121,600
State Sources	396,852	504,640	528,491	23,851
Federal Sources	<u>812,230</u>	<u>972,752</u>	<u>912,752</u>	<u>(60,000)</u>
Total Revenues	<u>\$ 8,946,224</u>	<u>\$11,425,080</u>	<u>\$11,510,531</u>	<u>\$ 85,451</u>
Expenditures				
Instruction	\$ 4,370,531	\$ 5,634,477	\$ 5,851,524	\$ (217,047)
Support Services	4,096,861	5,136,815	5,253,980	(117,165)
Non-Instructional Services	232,657	258,594	222,115	36,479
Capital Outlay	<u>25,000</u>	<u>164,260</u>	<u>4,596</u>	<u>159,664</u>
Total Expenditures	<u>\$ 8,725,049</u>	<u>\$11,194,146</u>	<u>\$11,332,215</u>	<u>\$ (138,069)</u>
Excess of Revenues Over Expenditures	<u>\$ 221,175</u>	<u>\$ 230,934</u>	<u>178,316</u>	<u>\$ (52,618)</u>
Fund Balance, Beginning of Year			<u>2,854,892</u>	
Fund Balance, End of Year			<u>\$ 3,033,208</u>	

OTHER SUPPLEMENTARY INFORMATION

**FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2013**

<u>Federal Grantor / Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Grant Period</u>	<u>Expenditures</u>
FEDERAL AWARDS				
<u>U.S. Department of Agriculture</u>				
Pass-through PA Department of Education				\$ 160,058
School Breakfast Program - Severe Need Breakfast	10.553	367	10/1/12-9/30/13	10,539
National School Lunch Program - After School Snacks	10.555	359	10/1/12-9/30/13	254,072
National School Lunch Program - Lunch Hi/Low	10.555	362	10/1/12-9/30/13	<u>424,669</u> *
Total Child Nutrition Cluster				<u>424,669</u>
Total U.S. Department of Agriculture				<u>424,669</u>
<u>U.S. Department of Education</u>				
Pass-through PA Department of Education				653,720
Title I Improving Basic Programs	84.010	013-13-1035	10/1/12-9/30/13	25,585
Title II Improving Teacher Quality	84.367	020-13-1035	10/1/12-9/30/13	233,447
Pass-through School District of Philadelphia				912,752
IDEA Part B	84.027	N/A	10/1/12-9/30/13	<u>\$ 1,337,421</u>
Total U.S. Department of Education				<u>912,752</u>
Total Federal Awards				<u>\$ 1,337,421</u>

* Denotes Program Tested as Major

See accompanying notes to Schedule of Expenditures of Federal Awards.

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 JUNE 30, 2013

NOTE 1: REPORTING ENTITY

First Philadelphia Preparatory Charter School (the School) is the reporting entity for financial reporting purposes as defined in Note 1 to the School's financial statements. All financial assistance received directly from federal agencies as well as financial assistance passed through other governmental agencies is included on the schedule.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedule of federal awards is presented on the modified accrual basis of accounting as described in Note 1 to the School's financial statements.

NOTE 3: RISK BASED AUDIT APPROACH

The 2013 threshold for determining Type A and Type B Programs is \$300,000. The following program was audited as major.

<u>C.F.D.A</u>	<u>Program</u>
10.553, 10.555	Child Nutrition Cluster

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

Board of Trustees
First Philadelphia Preparatory Charter School
Philadelphia, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, and each major fund of First Philadelphia Preparatory Charter School (a nonprofit organization), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise First Philadelphia Preparatory Charter School's basic financial statements, and have issued our report thereon dated October 25, 2013.

Internal Control Over Financial Reporting

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

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

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

Harrisburg

830 Sir Thomas Court, Suite 100
Harrisburg, PA 17109
717.561.9200 Fax 717.561.9202

Lehigh Valley

1101 West Hamilton Street
Allentown, PA 18101-1043
610.871.5077 Fax 717.561.9202

Philadelphia

2370 York Road, Suite A-5
Jamison, PA 18929
215.918.2277 Fax 215.918.2302

Pittsburgh

3800 McKnight E. Drive, Suite 3805
Pittsburgh, PA 15237
412.367.7102 Fax 412.367.7103

Board of Trustees
First Philadelphia Preparatory Charter School
Philadelphia, Pennsylvania

Compliance and Other Matters

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

Purpose of this Report

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



ZELENKOFKSKE AXELROD LLC

Jamison, Pennsylvania
October 25, 2013

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Board of Trustees
First Philadelphia Preparatory Charter School
Philadelphia, Pennsylvania

Report on Compliance for the Major Federal Program

We have audited First Philadelphia Preparatory Charter School's 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 First Philadelphia Preparatory Charter School's major federal program for the year ended June 30, 2013. First Philadelphia Preparatory Charter School's major federal program is 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 the 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 First Philadelphia Preparatory Charter School's major federal program 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 First Philadelphia Preparatory Charter 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 the major federal program. However, our audit does not provide a legal determination of First Philadelphia Preparatory Charter School's compliance.

Opinion on the Major Federal Program

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

Harrisburg	Lehigh Valley	Philadelphia	Pittsburgh
830 Sir Thomas Court, Suite 100 Harrisburg, PA 17109 717.561.9200 Fax 717.561.9202	1101 West Hamilton Street Allentown, PA 18101-1043 610.871.5077 Fax 717.561.9202	2370 York Road, Suite A-5 Jamison, PA 18929 215.918.2277 Fax 215.918.2302	3800 McKnight E. Drive, Suite 3805 Pittsburgh, PA 15237 412.367.7102 Fax 412.367.7103

Report on Internal Control Over Compliance

Management of First Philadelphia Preparatory Charter 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 First Philadelphia Preparatory Charter School's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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 First Philadelphia Preparatory Charter 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that 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.



ZELENKOFKSKE AXELROD LLC

Jamison, Pennsylvania
October 25, 2013

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? ___ yes X no
- Significant Deficiencies identified that are not considered to be material weaknesses?
___ yes X none reported

Noncompliance material to financial statements noted? ___ yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ___ yes X no
- Significant Deficiencies identified that are not considered to be material weaknesses?
___ yes X none reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133. ___ yes X no

Identification of major programs:

CFDA Number(s)	Name of Federal Programs
----------------	--------------------------

10.553, 10.555	Child Nutrition Cluster
----------------	-------------------------

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? X yes ___ no

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2013

Part 2: Findings - Financial Statement Audit (GAGAS)

None Noted

Part 3: Audit Findings and Questioned Costs (Major Program - Circular A-133, Section - 510)

None Noted

FIRST PHILADELPHIA PREPARATORY CHARTER SCHOOL
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2013

None

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

**Division of Federal Program
Consolidated Program Review**

2011-2012 School Year

First Phila CS For Literacy

	<u>Name</u>	<u>Phone Number</u>	Check if Interviewed
Superintendent:	<u>Josephine Arcaro</u>	<u>215 743-3100</u>	<input checked="" type="checkbox"/>
Business Manager:	<u>Rachel Smith</u>	<u></u>	<input type="checkbox"/>
Title I Coordinator:	<u>Michelle Dowd</u>	<u>215 743-3100</u>	<input checked="" type="checkbox"/>
Title II Part A Coordinator:	<u>Michelle Dowd</u>	<u>215 743-3100</u>	<input checked="" type="checkbox"/>
Title III Coordinator:	<u></u>	<u></u>	<input type="checkbox"/>
Fiscal Requirements Coordinator:	<u>Rachel Smith</u>	<u></u>	<input checked="" type="checkbox"/>
Ed-Flex Waiver Review Coordinator:	<u></u>	<u></u>	<input type="checkbox"/>
Title VI-B REAP Coordinator:	<u></u>	<u></u>	<input type="checkbox"/>

Program(s) Reviewed:

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

Program Reviewer/s: Iris M. Cintron

Visit Date: 5/15/2012

Title I Program Review

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

I. Highly Qualified

Component I: Highly Qualified										
<p>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.</p> <p>Sec. 1111 (h)(6)(A) Sec. 1119 (a)(1-2) (c)(1)</p>										
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1a. All core content area teachers employed by the LEA are highly qualified. (Core content teachers in All Schools, not just Title I)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of teachers and their qualifications. <input type="checkbox"/> Number of teachers who have met highly qualified. <input type="checkbox"/> Number of teachers working toward becoming highly qualified						
1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> List of teachers not highly qualified. Plan, progress & projected date of completion. <input type="checkbox"/> LEA Plan		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>4/12/2012 9:13:18 AM District Administrator First Phila CS For Literacy Admin All teachers are highly qualified. We do not hire teachers that are not.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>5/15/2012 8:35:57 PM Monitor Iris Cintron All teachers are HQ and their policy is not to hire anyone who is not HQ.</td> </tr> </tbody> </table>	District Comments	4/12/2012 9:13:18 AM District Administrator First Phila CS For Literacy Admin All teachers are highly qualified. We do not hire teachers that are not.	Monitor Comments	5/15/2012 8:35:57 PM Monitor Iris Cintron All teachers are HQ and their policy is not to hire anyone who is not HQ.
District Comments										
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Monitor Comments										
5/15/2012 8:35:57 PM Monitor Iris Cintron All teachers are HQ and their policy is not to hire anyone who is not HQ.										

2. All instructional paraprofessionals supported by Title I are highly qualified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of paraprofessionals & their qualifications. <input type="checkbox"/> Verify number of paraprofessionals who have met highly qualified requirements. <input type="checkbox"/> AA Degree and/or local assessment						
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of parent/guardian notification						
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.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Copy of dated letter of notification to parent/guardian		<table border="1"> <tr> <td data-bbox="1583 613 1986 662" style="text-align: center;">District Comments</td> </tr> <tr> <td data-bbox="1583 662 1986 873"> 4/12/2012 9:13:49 AM District Administrator First Phila CS For Literacy Admin We do not employee teachers that are not highly qualified. </td> </tr> <tr> <td data-bbox="1583 873 1986 922" style="text-align: center;">Monitor Comments</td> </tr> <tr> <td data-bbox="1583 922 1986 1096"> 5/15/2012 8:37:11 PM Monitor Iris Cintron All teachers are HQ so there is not need to notify parents. </td> </tr> </table>	District Comments	4/12/2012 9:13:49 AM District Administrator First Phila CS For Literacy Admin We do not employee teachers that are not highly qualified.	Monitor Comments	5/15/2012 8:37:11 PM Monitor Iris Cintron All teachers are HQ so there is not need to notify parents.
District Comments										
4/12/2012 9:13:49 AM District Administrator First Phila CS For Literacy Admin We do not employee teachers that are not highly qualified.										
Monitor Comments										
5/15/2012 8:37:11 PM Monitor Iris Cintron All teachers are HQ so there is not need to notify parents.										

II. Parent Involvement

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

b. Provide materials and training to help parents work with their children to improve achievement, such as literacy and technology training;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc.		<p style="text-align: center;">Monitor Comments</p> <p>5/15/2012 9:40:11 AM Monitor Iris Cintron Beautiful folders are prepared and given to parents with materials to help their children after a workshop is conducted.</p>
c. Educate instructional staff, with parental assistance, in the value and utility of contributions of parents, how to reach out to and communicate with and work with parents as equal partners, implement and coordinate parent programs and build ties between parents and school;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.		<p style="text-align: center;">District Comments</p> <p>4/12/2012 9:16:22 AM District Administrator First Phila CS For Literacy Admin Staff development scheduled for May 29th in preparation for next school year.</p> <p style="text-align: center;">Monitor Comments</p> <p>5/15/2012 9:45:52 AM Monitor Iris Cintron Four workshops have been conducted where parents and teachers have discussed things of mutual benefits for the children.</p>
d. Coordinate and integrate parent involvement programs and activities with other programs (Head Start, Parents as Teachers, Early Reading First, public preschool, and parent resource centers), that encourage and support parents in more fully participating in the education of their children;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc. <input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets <input type="checkbox"/> Memorandum of Understanding (MOU).		<p style="text-align: center;">Monitor Comments</p> <p>5/15/2012 9:58:40 AM Monitor Iris Cintron Meetings have been held with the following entities and parents regarding their children's program at FPPCS Foundations Behavioral Health, Greentree School, Valley Day School and NHS.</p>
e. Sent information related to school and parent programs to parents in a format and language the parents could understand;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Translated documents such as fliers, letters, web site postings, etc.		

f. Provide full opportunities for participation of parents of LEP students, students with disabilities, parents of migrant children.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent meetings, trainings, agendas, fliers, newsletters, and/or advertisements.				
4. School parent involvement policies have been distributed to parents.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent meeting agendas <input checked="" type="checkbox"/> documentation shared or distributed				
5. LEA has required schools to develop a written school-parent compact.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> school-home compact <input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda.				
6. Schools hold an annual meeting to inform participating parents about Title I programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Back-to-School Nights/Title I meetings. <input checked="" type="checkbox"/> Agendas & attendance sheets of parent training.				
7. LEA and schools have reviewed the effectiveness of school parental involvement activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation such as Annual surveys and results, parent meetings, evaluations, and parent teacher conference evaluations. <input type="checkbox"/> Agendas & attendance sheets of parent training.				
8. LEA and schools have informed parents about the existence of a parent resource center, if one exists.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools, and translated documents.		<table border="1"> <tr> <th style="text-align: center;">Monitor Comments</th> </tr> <tr> <td> 5/15/2012 10:11:10 AM Monitor Iris Cintron There is no parent resource room currently in the school. There are plans to develop one to be up and running in 2012-2013. </td> </tr> </table>	Monitor Comments	5/15/2012 10:11:10 AM Monitor Iris Cintron There is no parent resource room currently in the school. There are plans to develop one to be up and running in 2012-2013.
Monitor Comments								
5/15/2012 10:11:10 AM Monitor Iris Cintron There is no parent resource room currently in the school. There are plans to develop one to be up and running in 2012-2013.								

III. LEA Improvement

Component III: LEA Improvement

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

Sec. 1116(b)(1)(B)
 Sec. 1116(b)(3)
 Sec. 1116(b)(4)-(6)
 Sec. 1116(b)(7)(C)(ii)
 Sec. 1116(b)(14)(B)

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

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

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

Component IV: School Improvement

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

Sec. 1116(b)(1)(B)
 Sec. 1116(b)(3)
 Sec. 1116(b)(4)-(6)
 Sec. 1116(b)(7)(C)(ii)
 Sec. 1116(b)(14)(B)

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

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

<p>2. The LEA posted on their website beginning with SY 2007 and all subsequent years identified:</p> <p>a. Number of students eligible and transferred due to Choice.</p> <p>b. Number of students who were eligible and participated in SES.</p> <p>c. List of available schools for transfer.</p> <p>d. List of available SES providers.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Webpage</p> <p><input type="checkbox"/> Student attendance for building offering choice.</p> <p><input type="checkbox"/> Low Income or FRL numbers for school in SI 2 or CA.</p>		
<p>3. The LEA has developed a 2-year school improvement plan using the core elements outlined in the state's strategic school improvement planning framework, Getting Results!</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Copy of school improvement plan</p> <p><input type="checkbox"/> Copy of Statement of Quality Assurance submitted to PDE with appropriate signatures.</p> <p><input type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)</p>		
<p>4. Each school identified for improvement must spend at least 10% of its Title I building allocation on professional development activities. ONLY School Improvement. not required for Corrective Action.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds.</p> <p><input type="checkbox"/> Sign-in sheets for professional development activities.</p> <p><input type="checkbox"/> Meeting minutes or agendas regarding scientifically based methods and strategies.</p> <p><input type="checkbox"/> Title I Budget</p>		
<p>5. Each school identified for Corrective Action 1 or 2 involves parents in corrective actions taken to improve academic achievement.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Meeting agendas</p> <p><input type="checkbox"/> Parent notifications</p> <p><input type="checkbox"/> Meeting minutes</p>		

V. School Choice

Component V: School Choice

The LEA ensures that requirements for public school choice are met.

Sec. 1116(b)(1)(D) and (E)

Sec. 1112(g)(4)

If the LEA has no buildings in School Improvement I or choice can't be offered because there are no schools available for choice, this section can be skipped.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. The LEA at least 14 days prior to the beginning of the school year notified parents of all students enrolled in the identified school of their option to transfer their children to another public school within the LEA that is NOT identified for improvement or corrective action.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Copy of letter of notification to parents that informs parents of school choice and the process to be used to exercise the option.</p> <p><input type="checkbox"/> Verification of date of parent notification.</p>	<ul style="list-style-type: none"> • Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). • This notice may be a part of the general school improvement notification or it may be a separate notice. • If applicable, the notification must be provided in different languages. <p><input type="checkbox"/> Newsletter</p> <p><input type="checkbox"/> Mail</p> <p><input type="checkbox"/> Website</p> <p><input type="checkbox"/> Other</p> <p><input type="checkbox"/> As Part of a General Notification</p> <p><input type="checkbox"/> In Different Languages</p>	

<p>2. The LEA posted on their website prior to the beginning of the school year:</p> <p>a. Number of students eligible for transfer.</p> <p>b. Number of students who transferred.</p> <p>c. List of available schools for Choice transfers.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> LEA Webpage</p> <p><input type="checkbox"/> Student attendance for building offering choice.</p> <p><input type="checkbox"/> List of schools not in improvement available to accept Choice transferred students.</p>		
<p>3. The LEA implemented a priority system for satisfying school choice requests only when cost is above the 20% maximum of Title I.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Explanation or copy of policies regarding the prioritization that took place when granting school choice transfers.</p>	<p>Limits on school choice cannot be imposed arbitrarily by the LEA for any reasons other than those associated with health and safety issues surrounding building capacity.</p>	
<p>4. The LEA set aside, at a minimum, an amount equal to 5% of its Title I allocation to pay for costs associated with school choice.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Reservation of Funds page of eGrants application.</p> <p><input type="checkbox"/> Other financial documents to document state and local funds used to support school choice costs.</p>	<p>• LEAs must set aside a minimum of 5%, but do not have to exceed 20%.</p>	
<p>5. If the LEA requested rollover of unused funds set aside for Choice the LEA met all of the following requirements:</p> <p>a. Partner with community groups</p> <p>b. Ensure students/parents have a genuine opportunity to sign up for choice transfer.</p> <p>c. Parent notification mailed out at least 14 days prior to the start of the school year.</p> <p>d. Website posting lists number of students eligible and participating.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Appropriate records used to record school choice information.</p> <p><input type="checkbox"/> Choice data is entered in eGrants</p>	<p>Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.</p>	
<p>6. The LEA maintains records regarding transfer requests (approved and denied), numbers of students transferring and the buildings accepting transferred students.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Appropriate records used to record school choice information.</p> <p><input type="checkbox"/> Choice data is entered in eGrants</p>		

VI. Supplemental Educational Services (SES)

Component VI: Supplemental Educational Services (SES)

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

Sec. 1116(e)

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

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

<p>2. The LEA posted on their website: a. Number of students eligible for SES. b. Number of students participating in SES c. List of available SES providers</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA Website <input type="checkbox"/> List of SES Providers including distance providers <input type="checkbox"/> Selection of Schools Low Income data	See List of providers on PDE/SES webpage.	
<p>3. The LEA has correctly identified low income (eligible) students for SES and prioritized appropriately when determining participation only when cost is above the maximum amount of per pupil amount or 20% of Title I funding.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Low-income measure used to determine Title I building eligibility MUST be used to determine student eligibility for SES. <input type="checkbox"/> Criteria for priority of services.		
<p>4. The LEA must enter into agreements between the LEA, the provider and the parent of the participating child for carrying out SES.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of contracts for each provider and student participating in SES.		
<p>5. The LEA provides at least two enrollment windows for SES during the school year.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent Notifications <input type="checkbox"/> Signed Agreements	Reviewers should ask parents of eligible students if they are aware of the two SES windows. <input type="checkbox"/> Parents Asked	
<p>6. The LEA offered SES providers equal access to school facilities as other organizations using a fair, open and objective process.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA Policy for access to school facilities. <input type="checkbox"/> SES Provider agreements		
<p>7. If the LEA requested rollover of unused funds set aside for SES the LEA met all of the following requirements: a. Partner with community groups b. Ensure students/parents have a genuine opportunity to sign up for choice transfer. c. Parent notification mailed out at least 14 days prior to the start of the school year. d. Website posting lists number of students eligible and participating.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent Notification <input type="checkbox"/> LEA Website <input type="checkbox"/> FBO/CBO correspondence, phone logs or posters <input type="checkbox"/> DFP notification and Assurances for Rollover Form	Reviewers should ask parents if they were aware of the opportunity to request SES. <input type="checkbox"/> Parents Asked	

8. The LEA maintains records regarding the numbers of students participating in SES.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of each school offering SES and the providers being used along with the number of students participating. <input type="checkbox"/> SES data entered in eGrants.		
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VII. Schoolwide Programs

Component VII: Schoolwide Programs

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

Sec. 1114

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

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

2. Schoolwide program plans include the ten required components, are reviewed and evaluated annually, and revised accordingly.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Schoolwide agenda/minutes. <input checked="" type="checkbox"/> School wide plan that includes goals. <input checked="" type="checkbox"/> Completion of approved Generation 5 "Getting Results" School Improvement plan. (All required components are embedded in this plan.) <input checked="" type="checkbox"/> Assessments <input checked="" type="checkbox"/> Comprehensive Needs Assessment and a system of documentation. <input checked="" type="checkbox"/> Identification of scientifically-based strategies to address needs.				
2a. Comprehensive Needs Assessment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
2b. Schoolwide reform strategies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
2c. Instruction by highly qualified staff	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
2d. High quality and ongoing professional development	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
2e. High-quality teachers to "high-need" schools	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			<table border="1"> <thead> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td> 4/12/2012 9:42:23 AM District Administrator First Phila CS For Literacy Admin We only have one school and all teachers are highly qualified. </td> </tr> </tbody> </table>	District Comments	4/12/2012 9:42:23 AM District Administrator First Phila CS For Literacy Admin We only have one school and all teachers are highly qualified.
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4/12/2012 9:42:23 AM District Administrator First Phila CS For Literacy Admin We only have one school and all teachers are highly qualified.								
2f. Parent Involvement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					

2g. Transitioning preschool children	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			<table border="1"> <tr> <th data-bbox="1524 42 1986 94">District Comments</th> </tr> <tr> <td data-bbox="1524 94 1986 375"> 4/12/2012 9:43:36 AM District Administrator First Phila CS For Literacy Admin We do not have a preschool program or provide transition services to our incoming Kindergarten students. </td> </tr> <tr> <th data-bbox="1524 375 1986 427">Monitor Comments</th> </tr> <tr> <td data-bbox="1524 427 1986 706"> 5/15/2012 10:20:31 AM Monitor Iris Cintron The school does not currently provide a transition plan because the students come to this charter school from all over the city by lottery. </td> </tr> </table>	District Comments	4/12/2012 9:43:36 AM District Administrator First Phila CS For Literacy Admin We do not have a preschool program or provide transition services to our incoming Kindergarten students.	Monitor Comments	5/15/2012 10:20:31 AM Monitor Iris Cintron The school does not currently provide a transition plan because the students come to this charter school from all over the city by lottery.
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2h. Teacher input in assessment decisions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
2i. Effective, timely and additional assistance to students having difficulty mastering proficient or advanced levels of academic achievement standards	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
2j. Coordinated budget	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
3. Indication of which program funds have been consolidated in the schoolwide program and how the intent and purposes of the individual programs consolidated are addressed.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Financial reports. <input checked="" type="checkbox"/> SWP						

VIII. Targeted Assistance

Component VIII: Targeted Assistance						
The LEA targeted assistance programs meet all requirements.						
Sec. 1115						
<input checked="" type="checkbox"/> If the LEA only operates Schoolwide Programs in Title I schools, this section can be skipped.						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. The LEA has established targeted assistance programs that address statutory purposes and meet requirements, including the following:</p> <ul style="list-style-type: none"> • using effective instructional methods and strategies that strengthen the core academic program of the school • primary consideration to providing extended learning time for students served • an accelerated high quality curriculum • Minimizing the removal of children from regular classroom during regular school hours. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Identification of scientifically-researched based instructional models. <input type="checkbox"/> School improvement plans. <input type="checkbox"/> Team meetings, professional development, agendas, sign-in sheets, minutes, etc. <input type="checkbox"/> School schedules and schedules for Title I staff and eligible students. <input type="checkbox"/> Benchmarks of Title I students receiving supplemental instruction. 		
<p>2. LEA ensures that targeted assistance program planning coordinates with and supports the regular education program in schools.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> School Improvement Plan (identifies targeted assistance programs). <input type="checkbox"/> Documentation of scheduled team meetings. 		
<p>3. LEA promotes the integration of staff supported with targeted assistance funds into the regular school program, including professional development.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Staff schedules <input type="checkbox"/> Documentation such as agenda for topics, sign-in sheets, etc. 		

4. Selection for eligible students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Selection criteria process/multiple selection criteria. <input type="checkbox"/> Student roster. <input type="checkbox"/> Teacher/parent recommendation <input type="checkbox"/> Assessment data of Title I student		
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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. (Equitable Services)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Financial reports, line items to private school children in budget. <input type="checkbox"/> List of participating private schools. <input type="checkbox"/> Consolidated application		
2. LEA has policies and procedures for provision of services to eligible children attending nonpublic schools.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated Application Procedures		
3. Consultation occurred between LEA and nonpublic school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of letters to private schools, agendas, meeting dates, participant lists/sign-in <input type="checkbox"/> Consolidated application <input type="checkbox"/> Record that services have been discussed		
4. LEA regularly supervises the provision of Title I services to nonpublic children.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Staff evaluations, visits/communication <input type="checkbox"/> Announcements/sign-in sheets for professional development and parent involvement opportunities		
5. LEA is evaluating the Title I program serving nonpublic school students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Needs assessments/survey <input type="checkbox"/> Assessment data		

6. Nonpublic school children, families and teachers are receiving equitable services.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Hired teachers to work with participating Title I students <input type="checkbox"/> Announcements/sign-in sheets for professional development and parent involvement opportunities		
7. The LEA has budgets that document appropriate set-asides.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated application <input type="checkbox"/> Quarterly Reports/Final Expenditure Reports		
8. The LEA has third party contract(s).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Name of Third Party Contractor <input type="checkbox"/> Payroll sheets <input type="checkbox"/> Written contract. <input type="checkbox"/> Consolidated application		
9. The LEA has complaint procedures for private school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of complaint procedures		

X. Comparability

Component X: Comparability							
The LEA complies with the comparability provisions of Title I.							
Sec. 1120A(c)							
<input checked="" type="checkbox"/> If the LEA is exempt from Comparability requirements, this section can be skipped. For example, if there is no overlap of grade spans, the LEA is exempt from this requirement.							
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	
1. Title I Comparability Report comparing Title I schools to non-Title I schools reported to SEA annually in Pennsylvania and submitted by November 15th.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Support Data housed at the LEA (individual school lists with staff names attached to the positions counted and excluded) <input type="checkbox"/> Documentation maintained supports the report submitted by November 15th of each year <input type="checkbox"/> HR action documentation for any corrective actions taken <input type="checkbox"/> Records are maintained for 3 years. <input type="checkbox"/> Written procedures to ensure that comparable services are provided. <input type="checkbox"/> Articulated (written) process on the movement of staff during school year to meet the November 15th deadline.			

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Comments

The Title I coordinator is well organized with binders containing pertinent documentation. The parents that were interviewed were very highly involved in the school as volunteers and had attended meetings and workshops.

Title II A Program Review

Highly Qualified

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1. The LEA has a plan in place to ensure all teachers of core academic subjects will be highly qualified. <i>Section 1119 (a)(1)&(3) and Section 2141 (a)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Highly Qualified Plan <input checked="" type="checkbox"/> List of teacher qualifications <input type="checkbox"/> Principal Attestation (PDE Form 425) <input type="checkbox"/> HQT IPDPs prepared for each teacher who is not highly qualified						
2. The LEA is implementing an individualized professional development plan for non-highly qualified teachers as indicated in the annual principal attestation (PDE Form 425). *This applies to LEAs that have not maintained highly qualified teacher status for 2 consecutive years. <i>Section 2141(c)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Individual professional development plan for each nonHQ teacher <input type="checkbox"/> LEA-supported and/or sponsored PD exists to assist teachers		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td> 4/12/2012 9:47:11 AM District Administrator First Phila CS For Literacy Admin We do not have any non-highly qualified teachers. </td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td> 5/15/2012 11:06:35 AM Monitor Iris Cintron This school has been HQ for the past two years. </td> </tr> </tbody> </table>	District Comments	4/12/2012 9:47:11 AM District Administrator First Phila CS For Literacy Admin We do not have any non-highly qualified teachers.	Monitor Comments	5/15/2012 11:06:35 AM Monitor Iris Cintron This school has been HQ for the past two years.
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Monitor Comments										
5/15/2012 11:06:35 AM Monitor Iris Cintron This school has been HQ for the past two years.										

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p>3. The LEA has entered into a written agreement with the SEA that outlines its use of Titles I & IIA funds to achieve highly qualified status. <i>Section (2141(c) *This applies to LEAs that have not made AYP and maintained 100% HQ for 3 consecutive years.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> LEA/SEA plan <input type="checkbox"/> Evidence exists that plan is being implemented <i>(this could vary from LEA to LEA)</i> 		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1621 131 2003 180" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1621 180 2003 423"> <p>4/12/2012 9:48:19 AM District Administrator First Phila CS For Literacy Admin This section does not apply to our school.</p> </td> </tr> <tr> <th data-bbox="1621 423 2003 472" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1621 472 2003 651"> <p>5/15/2012 11:07:07 AM Monitor Iris Cintron This does not apply to this charter school.</p> </td> </tr> </tbody> </table>	District Comments	<p>4/12/2012 9:48:19 AM District Administrator First Phila CS For Literacy Admin This section does not apply to our school.</p>	Monitor Comments	<p>5/15/2012 11:07:07 AM Monitor Iris Cintron This does not apply to this charter school.</p>
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Monitor Comments										
<p>5/15/2012 11:07:07 AM Monitor Iris Cintron This does not apply to this charter school.</p>										

Professional Development

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
4. The LEA conducts an assessment of local needs for professional development and hiring, as identified by the LEA and school staff. <i>Section 2122 (c)(1)(2)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of district needs assessment and findings				
5. The LEA involves parents in the planning of professional development activities. <i>Section 2122 (b)(7)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Meeting Notices		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>5/15/2012 11:30:36 AM Monitor Iris Cintron Parents do not currently participate in the planning of staff development but the school is planning to recruit parents to serve on the PD committee.</td> </tr> </tbody> </table>	Monitor Comments	5/15/2012 11:30:36 AM Monitor Iris Cintron Parents do not currently participate in the planning of staff development but the school is planning to recruit parents to serve on the PD committee.
Monitor Comments								
5/15/2012 11:30:36 AM Monitor Iris Cintron Parents do not currently participate in the planning of staff development but the school is planning to recruit parents to serve on the PD committee.								
6. The LEA professional development activities are based on a review of scientifically based research and designed to improve student academic achievement. <i>Section 2122 (b)(1)(B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities aligned to district plan.				
7. The LEA provides professional development activities to improve the knowledge of teachers, principals, paraprofessionals and other school staff. <i>Section 2123 (A)(3)(A&B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities. <input checked="" type="checkbox"/> List of In-Service activities <input checked="" type="checkbox"/> Attendance rosters				
8. The LEA professional development activities are used as part of a broader strategy to eliminate the achievement gap that separates low-income and minority students from other students. <i>Section 2122 (b)(2)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> PD needs assessment <input checked="" type="checkbox"/> Teacher surveys <input type="checkbox"/> ACT 48 PD plan				

Class Size Reduction

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
9. The LEA targets funds to schools that have the lowest portion of highly qualified teachers; have the largest average class size; or are identified for school improvement. <i>Section 2122 (b)(3)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Class rosters <input checked="" type="checkbox"/> Highly Qualified Teachers <input type="checkbox"/> SI Schools		Monitor Comments 5/15/2012 11:32:57 AM Monitor Iris Cintron These funds are not used to support class size reduction.
10. The LEA utilizes highly qualified teachers to reduce class size. <i>Section 2123 (a)(2)(B)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Highly Qualified Teacher Credentials from PDE		Monitor Comments 5/15/2012 11:33:26 AM Monitor Iris Cintron These funds are not used to support class size reduction.
11. The LEA provides expenditures for educational services to eligible nonpublic school children equal to the proportion of funds allocated to participating public school attendance areas. <i>Section 9501(a)(b)(4)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Expenditures for non-public services <input type="checkbox"/> List on PDE web site <input type="checkbox"/> Title II-A Non-public share		District Comments 4/12/2012 9:51:33 AM District Administrator First Phila CS For Literacy Admin This does not apply to our school because we are a charter school. Monitor Comments 5/15/2012 11:36:44 AM Monitor Iris Cintron These funds are not used to support class size reduction.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>12. LEA ensures equitable distribution of experienced and HQ teachers within the districts schools to ensure poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. <i>Section 1112(c)(1)(L)</i></p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Equity Plan <input checked="" type="checkbox"/> Agendas of Equity Plan Meetings <input checked="" type="checkbox"/> Meeting minutes of Equity Plan writing & planning sessions. <input type="checkbox"/> Teachers are reassigned <input type="checkbox"/> Changes to union contract <input type="checkbox"/> Review of HQT/NHQT data and strategies revised in equity plan when there is no improvement 		

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Comments

All documentation was very well organized in binders which made it very easy to produce. Parents should be invited to take part in the professional development committee so that they could give input to the professional development plan for staff.

Title III Program Review

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

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

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

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

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

II. Assessment

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

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

III. Accountability

Section 3122

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

IV. Evaluation

Section 3121

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

V. Required Subgrantee Activities for LEP

Section 3115(c)(1)(2)

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

VI. Authorized Subgrantee Activities for LEP

Section 3115(d)

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

VII. Authorized Subgrantee Activities for Immigrant Children and Youth

Monitored ONLY FOR LEAs that receive Immigrant funding

Section 3115(e)

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

VIII. Parental Notification

Section 3302

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

IX. Implementation of the Title III Application - Local Plans

Section 3116

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

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

X. Post Exit Student Monitoring

Section 3121 (a)(4)

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

Component XI: Fiscal Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
A. Audits The SEA ensures that the State and the LEAs are audited annually, if required, and that all corrective actions required through this process are fully implemented. OMB Circular A-87	1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA response to findings. <input type="checkbox"/> PDE follow-up reviews of findings. <input type="checkbox"/> Independent auditors report shows that the LEA has corrected all action required.	PDE Monitor review single audit from previous year (federal programs only) and reviews district comments (management letter).	District Comments
							4/13/2012 12:29:42 PM District Administrator First Phila CS For Literacy Admin Will include audit reports, no corrective action was required.
							Monitor Comments
							5/15/2012 10:45:07 AM Monitor Iris Cintron There were no findings in the audit reports for 2009-2010 and 2010-2011 for federal programs.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments			
B. Carryover The LEA complies with the carryover provisions of Title I. Sec. 1127	1. LEAs with allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to the next unless the SEA has waived the limitation (allowable once every 3 year cycle if the SEA believes the request is reasonable and necessary).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Title I Budget section on eGrants.		<table border="1"> <tr> <th data-bbox="1633 164 2003 215">Monitor Comments</th> </tr> <tr> <td data-bbox="1633 215 2003 423"> 5/15/2012 10:46:44 AM Monitor Iris Cintron There was no carryover used in this year (2011-2012). </td> </tr> </table>	Monitor Comments	5/15/2012 10:46:44 AM Monitor Iris Cintron There was no carryover used in this year (2011-2012).	
	Monitor Comments									
5/15/2012 10:46:44 AM Monitor Iris Cintron There was no carryover used in this year (2011-2012).										
2. The LEA has requested (and received) a waiver from the SEA if the carryover from the prior year exceeds 15%.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Waiver request on eGrants. <input type="checkbox"/> Waiver request approval on file and at PDE.		<table border="1"> <tr> <th data-bbox="1633 496 2003 548">District Comments</th> </tr> <tr> <td data-bbox="1633 548 2003 792"> 4/13/2012 12:30:31 PM District Administrator First Phila CS For Literacy Admin did not have carryover in title 1 or 2 </td> </tr> <tr> <th data-bbox="1633 792 2003 844">Monitor Comments</th> </tr> <tr> <td data-bbox="1633 844 2003 1052"> 5/15/2012 10:47:57 AM Monitor Iris Cintron No waiver was requested since they do not use carryover. </td> </tr> </table>	District Comments	4/13/2012 12:30:31 PM District Administrator First Phila CS For Literacy Admin did not have carryover in title 1 or 2	Monitor Comments	5/15/2012 10:47:57 AM Monitor Iris Cintron No waiver was requested since they do not use carryover.
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Monitor Comments										
5/15/2012 10:47:57 AM Monitor Iris Cintron No waiver was requested since they do not use carryover.										
C. Rank Order	1. The LEA is only serving eligible schools and all schools above 75% poverty are served.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation detailing the poverty data used to determine eligibility		<table border="1"> <tr> <th data-bbox="1633 1065 2003 1117">District Comments</th> </tr> <tr> <td data-bbox="1633 1117 2003 1360"> 4/13/2012 12:31:37 PM District Administrator First Phila CS For Literacy Admin This is not applicable b/c it is a charter school </td> </tr> </table>	District Comments	4/13/2012 12:31:37 PM District Administrator First Phila CS For Literacy Admin This is not applicable b/c it is a charter school	
District Comments										
4/13/2012 12:31:37 PM District Administrator First Phila CS For Literacy Admin This is not applicable b/c it is a charter school										

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>The LEA ensures that it complies with the requirements of Title I when allocating funds to eligible school attendance areas or schools in rank order of poverty based on the number of children from low-income families who reside in an eligible school attendance area.</p> <p>Sec. 1113 34 CFR Part 200 §200.77-§200.78</p>	<p>2. The ranking procedures are applied without regard to grade spans or schools with a poverty rate of 75% and above.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Schools with poverty rates of 75% or greater are served. Funds are allocated at a per pupil rate.</p>		<p style="text-align: center;">District Comments</p> <p>4/13/2012 12:31:42 PM District Administrator First Phila CS For Literacy Admin This is not applicable b/c it is a charter school</p>
	<p>3. Eligible schools are ranked and served from highest to lowest poverty.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Actual allocations match Consolidated Plan.</p>		<p style="text-align: center;">District Comments</p> <p>4/13/2012 12:31:46 PM District Administrator First Phila CS For Literacy Admin This is not applicable b/c it is a charter school</p>
	<p>4. The allocation to each eligible school and the per pupil allocation match.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Per pupil expenditures at building level matches consolidated application</p>		<p style="text-align: center;">District Comments</p> <p>4/13/2012 12:31:54 PM District Administrator First Phila CS For Literacy Admin This is not applicable b/c it is a charter school</p>
	<p>5. Allocations given to Title I schools match approved amounts on consolidated application.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Local budget sheets. <input checked="" type="checkbox"/> System tracking expenditure reports.</p>		<p style="text-align: center;">District Comments</p> <p>4/13/2012 12:32:25 PM District Administrator First Phila CS For Literacy Admin Budget breakdown on local budget sheets match budget indicatd in rider which ties to federal allocation letter</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
	6. The prekindergarten (PreK) children are excluded from the poverty count of any school.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> The LEA's count of children from low income families does not include children under the age of 5.		<table border="1"> <thead> <tr> <th data-bbox="1633 165 2003 214">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1633 214 2003 461"> 4/13/2012 12:32:47 PM District Administrator First Phila CS For Literacy Admin there is no pre k program for this charter school </td> </tr> </tbody> </table>	District Comments	4/13/2012 12:32:47 PM District Administrator First Phila CS For Literacy Admin there is no pre k program for this charter school
District Comments									
4/13/2012 12:32:47 PM District Administrator First Phila CS For Literacy Admin there is no pre k program for this charter school									
<p>D. Supplement / Supplant</p> <p>The LEA ensures that Title I funds are used only to supplement or increase non-Federal sources used for the education of participating children and not to supplant funds from non-Federal sources.</p> <p>Sec. 1114 Sec. 1115 Sec. 1116 Sec. 1120A</p>	1. LEA approved budget and records of expenditures of Title I funds at the district level match.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Statement of Allocation & Expenditures	<p>Pertains to:</p> <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First <p>*Documentation may minimal or non-existent in cases regarding supplanting. If you think there may be a problem, refer to DFP Regional Coordinator.</p>	<table border="1"> <thead> <tr> <th data-bbox="1633 474 2003 522">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1633 522 2003 1120"> 5/15/2012 10:49:18 AM Monitor Iris Cintron This section does not apply to the Charter school. </td> </tr> </tbody> </table>	Monitor Comments	5/15/2012 10:49:18 AM Monitor Iris Cintron This section does not apply to the Charter school.
Monitor Comments									
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	2. Schoolwide program expenditures verify that funds have not supplanted non-federal resources.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Statement of Allocation & Expenditures. <input checked="" type="checkbox"/> Expenditures match SWP activities <input type="checkbox"/> State/local fund expenditures have not decreased		<table border="1"> <thead> <tr> <th data-bbox="1631 165 2003 215">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1631 215 2003 391"> 5/15/2012 10:51:47 AM Monitor Iris Cintron This section does not apply to the Charter school. </td> </tr> </tbody> </table>	Monitor Comments	5/15/2012 10:51:47 AM Monitor Iris Cintron This section does not apply to the Charter school.		
Monitor Comments											
5/15/2012 10:51:47 AM Monitor Iris Cintron This section does not apply to the Charter school.											
	3. Targeted assistance program expenditures meet the statutory requirements and are supplemental in nature & do not supplant non-federal resources.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Statement of Allocation & Expenditures are supplemental		<table border="1"> <thead> <tr> <th data-bbox="1631 550 2003 600">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1631 600 2003 846"> 4/13/2012 12:33:36 PM District Administrator First Phila CS For Literacy Admin this charter school has a school wide program </td> </tr> <tr> <th data-bbox="1631 846 2003 896">Monitor Comments</th> </tr> <tr> <td data-bbox="1631 896 2003 1065"> 5/15/2012 10:52:14 AM Monitor Iris Cintron This is a Schoolwide Project school. </td> </tr> </tbody> </table>	District Comments	4/13/2012 12:33:36 PM District Administrator First Phila CS For Literacy Admin this charter school has a school wide program	Monitor Comments	5/15/2012 10:52:14 AM Monitor Iris Cintron This is a Schoolwide Project school.
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
E. Equipment and Related Property OMB Circular A-87 EDGAR 80.32	1. LEA maintains Inventory records, purchase orders and receipts for equipment purchased.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Inventory is on file and up to date (All equipment at \$1,500 or LEA capitalization threshold \$_____ is maintained).	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td>4/13/2012 12:34:17 PM District Administrator First Phila CS For Literacy Admin personel and professional servies are charges to federal programs not equipment</td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td>5/15/2012 10:56:58 AM Monitor Iris Cintron No equipment is charged to Titles I and II.</td> </tr> </tbody> </table>	District Comments	4/13/2012 12:34:17 PM District Administrator First Phila CS For Literacy Admin personel and professional servies are charges to federal programs not equipment	Monitor Comments	5/15/2012 10:56:58 AM Monitor Iris Cintron No equipment is charged to Titles I and II.
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Monitor Comments											
5/15/2012 10:56:58 AM Monitor Iris Cintron No equipment is charged to Titles I and II.											
2. The LEA conducts a physical inventory of all equipment at least once every two years.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Equipment Inventory List	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td>4/13/2012 12:34:21 PM District Administrator First Phila CS For Literacy Admin personel and professional servies are charges to federal programs not equipment</td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td>5/15/2012 10:57:31 AM Monitor Iris Cintron No equipment is charged to Titles I and II.</td> </tr> </tbody> </table>	District Comments	4/13/2012 12:34:21 PM District Administrator First Phila CS For Literacy Admin personel and professional servies are charges to federal programs not equipment	Monitor Comments	5/15/2012 10:57:31 AM Monitor Iris Cintron No equipment is charged to Titles I and II.	
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F. Compliance to Reservations											

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
<p>The LEA complies with requirements regarding the reservation of funds. Sec. 1113 Sec. 1116 Sec. 1118</p>	<p>1. The LEA has reserved funds necessary to provide services comparable to those provided to children in Title I funded schools to serve homeless children, neglected children in local institutions, and if appropriate, N or D children in community day schools and delinquent children in local institutions.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Reservations are in the budget. <input type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items. 	<p>Pertains to:</p> <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	<table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1633 165 2003 214" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1633 214 2003 639"> <p>4/13/2012 12:35:29 PM District Administrator First Phila CS For Literacy Admin this school does not have homeless children at this time, but if this situation changes, the appropriate changes will be made in the title 1 program and budget</p> </td> </tr> </tbody> </table>	District Comments	<p>4/13/2012 12:35:29 PM District Administrator First Phila CS For Literacy Admin this school does not have homeless children at this time, but if this situation changes, the appropriate changes will be made in the title 1 program and budget</p>
	District Comments								
<p>4/13/2012 12:35:29 PM District Administrator First Phila CS For Literacy Admin this school does not have homeless children at this time, but if this situation changes, the appropriate changes will be made in the title 1 program and budget</p>									
<p>2. LEA has reserved an amount equal to 20% of its Title I allocation for transportation/supplemental services or both. (for school improvement schools only; if no schools in school improvement, check NA)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Reservations are in the ROF screen on egrants. <input type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items. <input type="checkbox"/> LEA documents expenditures for choice and supplemental services (agreements between LEA and providers). 		<table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1633 652 2003 701" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1633 701 2003 945"> <p>4/13/2012 12:35:51 PM District Administrator First Phila CS For Literacy Admin this school is NOT in school improvement</p> </td> </tr> </tbody> </table>	District Comments	<p>4/13/2012 12:35:51 PM District Administrator First Phila CS For Literacy Admin this school is NOT in school improvement</p>	
District Comments									
<p>4/13/2012 12:35:51 PM District Administrator First Phila CS For Literacy Admin this school is NOT in school improvement</p>									

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
	3. LEAs receiving more than \$500,000 have reserved 1% of their allocation for parental involvement and that 95% of those funds have been distributed to served schools.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Procedure for allocation 95% to schools. <input type="checkbox"/> 95% allocated to schools. <input checked="" type="checkbox"/> Line item reflects 1%. <input type="checkbox"/> Budget Line Item for professional development. <input checked="" type="checkbox"/> Agendas, Sign-Ins, Calendar of training, contracts with trainers etc. <input type="checkbox"/> Expenditures supporting professional development.	**If the combined amount of ARRA & Title I Basic funds result in the LEA's total allocation being \$500,000 or more, a parent involvement set aside of 1% is required.	<table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1633 165 2003 214">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1633 214 2003 457"> 4/13/2012 12:35:55 PM District Administrator First Phila CS For Literacy Admin this school is NOT in school improvement </td> </tr> </tbody> </table>	District Comments	4/13/2012 12:35:55 PM District Administrator First Phila CS For Literacy Admin this school is NOT in school improvement
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4/13/2012 12:35:55 PM District Administrator First Phila CS For Literacy Admin this school is NOT in school improvement									

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

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
G. Obligating Funds	1. The LEA began obligating funds on or after the program approval date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Dates on expenditure records (invoices, purchase orders, etc) begin on or after program approval date (Approval date can be found on Grant Approval Letter)	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 					
H. Nonpublic School Services	1. The LEA reserved the same per pupil amount to each non-public low-income child as distributed to each public low-income child.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> eGrants SOS and Nonpublic Section and budget line item on eGrants <input type="checkbox"/> Interdistrict agreement and/or 3rd Party contract amounts match what is approved on consolidated application.	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1631 514 2003 565" style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1631 565 2003 812"> 4/13/2012 12:36:43 PM District Administrator First Phila CS For Literacy Admin all students are public for this charter school </td> </tr> <tr> <th data-bbox="1631 812 2003 862" style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td data-bbox="1631 862 2003 1032"> 5/15/2012 10:58:39 AM Monitor Iris Cintron There are no non public services provided. </td> </tr> </tbody> </table>	District Comments	4/13/2012 12:36:43 PM District Administrator First Phila CS For Literacy Admin all students are public for this charter school	Monitor Comments	5/15/2012 10:58:39 AM Monitor Iris Cintron There are no non public services provided.
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Monitor Comments											
5/15/2012 10:58:39 AM Monitor Iris Cintron There are no non public services provided.											

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments			
I. Time Documentation	1. The LEA maintains semi-annual certifications for all employees funded from a single cost objective.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Semi-annual time certifications	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 				
	2. The LEA maintains time documentation logs/schedules for prorated staff including the amount of time spent on each funding source activity; the logs are signed by a supervisor and reconciled to payroll documentation on a monthly basis	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Logs <input type="checkbox"/> Staff Calendars <input type="checkbox"/> Staff Schedules	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>4/13/2012 12:37:13 PM District Administrator First Phila CS For Literacy Admin there are no split funded employees for this school</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>5/15/2012 11:00:16 AM Monitor Iris Cintron No pro rated staff paid from these funds.</td> </tr> </tbody> </table>	District Comments	4/13/2012 12:37:13 PM District Administrator First Phila CS For Literacy Admin there are no split funded employees for this school	Monitor Comments
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Monitor Comments										
5/15/2012 11:00:16 AM Monitor Iris Cintron No pro rated staff paid from these funds.										
J. Record Retention	1. Records are maintained for a period of 7 years	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 				

Ed-Flex Waiver Review

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

Section 4 of the Education Flexibility Partnership Act of 1999

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA has evidence of which Federal Program(s) and Federal Requirement(s) are to be waived, including the expected results of waiving each requirement.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 1 Waiver Application		<p style="text-align: center;">District Comments</p> <p>4/13/2012 12:57:11 PM District Administrator First Phila CS For Literacy Admin First Philadelphia Preparatory Charter School has not asked for any waivers.</p>
2. The LEA has evidence of how it will continue to provide assistance to the same populations served by program for which waivers were requested.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 2 Waiver Application		<p style="text-align: center;">District Comments</p> <p>4/13/2012 12:57:30 PM District Administrator First Phila CS For Literacy Admin FPPCS has not asked for any waivers.</p>
3. The LEA has evidence of how the waiver will improve the instructional program and academic performance of students and how non-public students will be affected.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 3 Waiver Application		<p style="text-align: center;">District Comments</p> <p>4/13/2012 12:57:44 PM District Administrator First Phila CS For Literacy Admin FPPCS has not asked for any waivers.</p>

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
4. The LEA has evidence of how it provided notice and information to the public regarding the waiver request.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 4 Waiver Application		<table border="1"> <thead> <tr> <th data-bbox="1564 165 2003 215">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1564 215 2003 425"> 4/13/2012 12:57:56 PM District Administrator First Phila CS For Literacy Admin FPPCS has not asked for any waivers. </td> </tr> </tbody> </table>	District Comments	4/13/2012 12:57:56 PM District Administrator First Phila CS For Literacy Admin FPPCS has not asked for any waivers.
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5. The LEA has evidence of the education improvement goals, including methods that will be used to assess student progress toward the goals, and how the LEA will be able to determine the impact of any school that benefits from an approved waiver.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 5 Waiver Application		<table border="1"> <thead> <tr> <th data-bbox="1564 438 2003 488">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1564 488 2003 698"> 4/13/2012 12:58:09 PM District Administrator First Phila CS For Literacy Admin FPPCS has not asked for any waivers. </td> </tr> </tbody> </table>	District Comments	4/13/2012 12:58:09 PM District Administrator First Phila CS For Literacy Admin FPPCS has not asked for any waivers.
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6. If an application was submitted for an extension of an approved waiver, the LEA has evidence of effectiveness of the waiver, how the waiver improved student performance and how the waiver extension was in the public interest.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 6 Waiver Application		<table border="1"> <thead> <tr> <th data-bbox="1564 711 2003 761">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1564 761 2003 971"> 4/13/2012 12:58:27 PM District Administrator First Phila CS For Literacy Admin FPPCS has not asked for any waivers. </td> </tr> </tbody> </table>	District Comments	4/13/2012 12:58:27 PM District Administrator First Phila CS For Literacy Admin FPPCS has not asked for any waivers.
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4/13/2012 12:58:27 PM District Administrator First Phila CS For Literacy Admin FPPCS has not asked for any waivers.								
7. The LEA has evidence of services provided, schools served with waiver and school years approved with waiver.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Approval Letter from PDE		<table border="1"> <thead> <tr> <th data-bbox="1564 984 2003 1034">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1564 1034 2003 1243"> 4/13/2012 12:58:40 PM District Administrator First Phila CS For Literacy Admin FPPCS has not asked for any waivers. </td> </tr> </tbody> </table>	District Comments	4/13/2012 12:58:40 PM District Administrator First Phila CS For Literacy Admin FPPCS has not asked for any waivers.
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Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
First Philadelphia Charter School for Literacy	5/15/2012	Anne Tacchino	Teacher- 7th/8th Grade Sp. Ed. Math
First Philadelphia Charter School for Literacy	5/15/2012	Calista Ricks	Parent
First Philadelphia Charter School for Literacy	5/15/2012	David	Student - 7th Grade
First Philadelphia Charter School for Literacy	5/15/2012	Holly Boggess	Parent
First Philadelphia Charter School for Literacy	5/15/2012	Israel	Student - 7th Grade
First Philadelphia Charter School for Literacy	5/15/2012	Josephine Arcaro	CEO/Principal
First Philadelphia Charter School for Literacy	5/15/2012	Kelly Zinn	Social Worker
First Philadelphia Charter School for Literacy	5/15/2012	Kimberly Stockes	Teacher - 2nd Grade
First Philadelphia Charter School for Literacy	5/15/2012	Lisa Clapper	Teacher - 8th grade Social Studies
First Philadelphia Charter School for Literacy	5/15/2012	Michelle Dowd	Title I Coordinator
First Philadelphia Charter School for Literacy	5/15/2012	Rachel Smith	Business Manager
First Philadelphia Charter School for Literacy	5/15/2012	Rolanda	Student - 6th Grade

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: First Philadelphia CS for Literacy

Chief Executive Officer: Mrs. Josephine Arcaro

Special Education Director/Coordinator: Ms. Kristine Magargee

BSE Special Education Adviser: Walter Howard

Date of Report: November 01, 2012

Date Final Report Sent to LEA: February 23, 2011

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

First Visit Date: March 08, 2011

Y	N	NA	DK	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	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
	N					4. FSA-CONFIDENTIALITY Standard The LEA is in compliance with confidentiality requirements.	The LEA will develop a written policy which meets the requirements of 34 CFR 300.610. The policy and procedure will be submitted to the BSE Adviser as verification of corrective action.	02/23/2012 LEA PATTAN Phila IU charter	02/21/2012
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.			
	N					11A. FSA-LEAST RESTRICTIVE ENVIRONMENT Standard: The LEA's continuum of special education services supports the availability of LRE under 34 CFR Part 300.	The LEA will develop an improvement plan to look at the LEA's data and implement activities to lower its APS rate as well as meeting the requirements of the State Performance Plan (SPP) for "Least Restrictive Environment." As part of the plan, the LEA will review and revise its current program to increase it's continuum of placement options available for students with disabilities. The plan will be submitted to the BSE Adviser by August 23, 2011.	02/23/2012 LEA	08/23/2011
Y						12. FSA-EXTENDED SCHOOL YEAR SERVICES			
Y						13. FSA-RELATED SERVICE INCLUDING PSYCHOLOGICAL COUNSELING			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
	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 in conjunction with its consulting group and/or PaTTAN will develop and deliver a series of parent trainings to address Special Education as required by 34 CFR 300.34. The trainings will address a variety of special education topics (see topic areas as outlined in the FSA under LEA Procedure, and ER's IEP's , Goals and progress reporting, etc..). Strong emphasis will be placed on information related to transition activities and LRE. The LEA will maintain an agendas and sign in sheets as verification of trainings offered. The PDE Adviser will review the same as verification.	02/23/2012 LEA PATTAN Phila IU charter	08/23/2011
						INTERVIEW RESULTS (Parent)			
					6 0 1 1 1 0	P 62. My school district/charter school makes available training related to the needs of students with disabilities that I could attend. Always Sometimes Rarely Never Don't Know Does not Apply			
					5 0 2 1 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	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
	N					19. FSA-PERSONNEL TRAINING Standard: In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.	The LEA in conjunction with its consulting group and/or PaTTAN will develop and deliver a series of personnel trainings to address Special Education as required by 34 CFR 300.34. The trainings will address a variety of special education topics (see topic areas as outlined in the FSA under LEA Procedure, and ER's IEP's , Goals and progress reporting, RTI, 20 Performance Indicators etc..). Strong emphasis will be placed on information related to transition activities and LRE. The LEA will maintain an agendas and sign in sheets as verification of trainings offered. The PDE Adviser will review the same as verification.	02/23/2012 LEA PATTAN Phila IU charter	08/23/2011
						INTERVIEW RESULTS (General & Special Education Teacher)			
9	0	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
9	0	0				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
6	1	2				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
8	1	0				GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?			
8	0	1				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
9	0	1				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
	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 develop a written policy/procedure which meets the requirements of 34 CFR 101(a)and 300.114. A copy of the above policy will be submitted to PDE as verification of the corrective action.	02/23/2012 LEA PATTAN (RISC - coord) Phila IU	02/21/2012

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
		X				21. FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION Standard: The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation			
						Topical Area 2: Delivery of Service			
Y						17. FSA-PUBLIC SCHOOL ENROLLMENT Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						17B. FSA-PUBLIC SCHOOL ENROLLMENT Standard: Timely provision of FAPE for students who transfer public agencies within state, and from another state.			
Y						22. FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION Standard: LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			
Y						23. FSA-EDUCATIONAL BENEFIT REVIEW Standard: The IEP meets procedural compliance and is reasonably calculated to enable the child to advance appropriately toward attaining their annual goals.			
						CLASSROOM OBSERVATIONS			
9	0	0		0		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
9	0	0		0		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			
1	0	8		0		CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?			
6	0	2		1		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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	3		1		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?			
3	0	5		1		CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?			
9	0	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)			
					6 2 1 0 0 0	P 55. My child does classroom work in a regular classroom with students without disabilities. Always Sometimes Rarely Never Don't Know Does not Apply			
					8 0 1 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			
					7 1 1 0 0 0	P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled. Always Sometimes Rarely Never Don't Know Does not Apply			
						P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					7 2 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
9	0	0				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
8	0	1				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
9	0	0				GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
9	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
7	0	2				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
9	0	0				GE 80. Is the student making progress within the general education curriculum?			
9	0	0				GE 80a. In your opinion, is this student benefiting from participation in your general education classroom?			
0	0	0				<p>GE 80b. If yes, in what ways?</p> <p>Tackles content - needs help with social skills. Makes progress in social areas. With kids of own age. Learning to get along with peers. Gets awards for behavior. Student has become a lot more independent since beginning of year. Attempts more work. Blossomed. Child can do the work in class. Has high self-esteem in class. Participates a lot. Learns from peers. Working independently. Helps peers. Because student has speech IEP, it's important to listen to kid language, because listening to an adult is not as effective. Interactions group week. Confidence. Learning from others. With the extra help, student is able to keep up with peers. Socially & from hands on experiences.</p>			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	9				GE 80c. If no, what does this student need that he/she is not receiving in your class?			
9	0	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
8	1	0				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	8				GE 85b. If no, what training or support would assist you? Could use more training in speech. Large case load.			
9	0	0				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
9	1	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
5	0	5				SE 95a. In the most recent IEP meeting for this student, did you discuss whether he/she could be educated in a general education classroom for the entire school day?			
8	0	2				SE 95b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	2				SE 95c. If yes, what reasons were discussed for recommending removal? Sensory break - self monitoring. To increase reading comprehension skills. Small group instructions. Student was placed in a full time APS. Articulation Articulation To provide articulation skills, perspective & liberty. Reading & math intensive support.			
0	0	2				SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? An hour per month. 350 minutes a week. 90 minutes. IEP team agreed this is FAPE for this student, as well as LRE. (6) 30 minute sessions per month. 1 hour a month. 1 hour a month. Based on student's needs.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	2				SE 95e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
10	0	0				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
7	0	3				SE 97. Have necessary supports been offered and/or provided to enable that participation?			
9	0	1				SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?			
9	0	1				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
5	1	4				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			
9	0	1				SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom?			
						Topical Area 3: Performance Indicators			
Y						5A. FSA-EFFECTIVE USE OF DISPUTE RESOLUTION Standard: The LEA uses dispute resolution processes for program improvement.			
		X				6. FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.			
		X				7. FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.			
Y						8A. FSA-SUSPENSION RATES Standard: The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
	N					11. FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP) Standard: Students with disabilities are provided for in the least restrictive environment	The LEA will develop an improvement plan to look at the LEA's data and implement activities to lower its APS rate as well as meeting the requirements of the State Performance Plan (SPP) for "Least Restrictive Environment." As part of the plan, the LEA will review and revise its current program to increase it's continuum of placement options available for students with disabilities. The plan will be submitted to the BSE Adviser by August 23, 2011.	02/23/2012 LEA	08/23/2011
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)			
5	0	5				FR 153. PTE-Consent Form is present in the student file			
5	0	5				FR 154. Demographic data			
5	0	5				FR 155. Reason(s) for referral for evaluation			
4	0	6				FR 156. Proposed types of tests and assessments			
5	0	5				FR 157. Contact person's name and contact information			
5	0	5				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
5	0	5				FR 159. Parent has selected a consent option			
						PERMISSION TO REEVALUATE (File Reviews)			
5	0	5				FR 194. PTRE-Consent Form is present in the student file			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	5				FR 195. Demographic data			
5	0	5				FR 196. Reason for reevaluation			
5	0	5				FR 197. Types of assessment tools, tests and procedures to be used			
5	0	5				FR 198. Contact person's name and contact information			
5	0	5				FR 199. Parent has selected a consent option			
5	0	5				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)			
5	0	5				FR 160. ER is present in the student file			
5	0	5				FR 161. Evaluation was completed within timelines			
4	1	5			20%	FR 162. A copy of the ER was disseminated to parents at least 10 school days prior to meeting of the IEP team (unless this requirement is waived by parent in writing)	The LEA will review the PATTAN annotated formats and seek consultation and training/assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	02/23/2012 LEA PATTAN Phila IU	02/21/2012
5	0	5				FR 163. Demographic data			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	1	5			20%	FR 164. Date report was provided to parent	The LEA will review the PATTAN annotated formats and seek consultation and training/assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	02/23/2012 LEA PATTAN Phila IU	02/21/2012
4	0	6				FR 165. Reason(s) for referral			
4	0	6				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
4	1	5			20%	FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)	The LEA will review the PATTAN annotated formats and seek consultation and training/assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	02/23/2012 LEA PATTAN Phila IU	02/21/2012
5	0	5				FR 168. Teacher observations and observations by related service providers, when appropriate			
5	0	5				FR 169. Recommendations by teachers			
5	0	5				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			
5	0	5				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.			
1	0	9				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)			
3	0	7				FR 173. Lack of appropriate instruction in reading			
3	0	7				FR 174. Lack of appropriate instruction in math			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	0	8				FR 175. Limited English proficiency			
5	0	5				FR 176. Present levels of academic achievement			
4	0	6				FR 177. Present levels of functional performance			
4	0	6				FR 178. Behavioral information			
5	0	5				FR 179. Conclusions			
4	1	5			20%	FR 180. Disability Category	The LEA will review the PATTAN annotated formats and seek consultation and training/assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	02/23/2012 LEA PATTAN Phila IU	02/21/2012
4	1	5			20%	FR 181. Recommendations for consideration by the IEP team	The LEA will review the PATTAN annotated formats and seek consultation and training/assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	02/23/2012 LEA PATTAN Phila IU	02/21/2012
3	1	6			25%	FR 182. Evaluation Team Participants documented	The LEA will review the PATTAN annotated formats and seek consultation and training/assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	02/23/2012 LEA PATTAN Phila IU	02/21/2012
1	0	9				FR 183. For students evaluated for SLD documentation of Agree/Disagree			
1	0	9				FR 184. Documentation that the student does not achieve adequately for age, etc.			
1	0	9				FR 185. Indication of process(es) used to determine eligibility			
1	0	9				FR 186. Instructional strategies used and student-centered data collected			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				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			
1	0	9				FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
1	0	9				FR 191. Observation in the student's learning environment			
0	0	10				FR 192. Other data if needed			
1	0	9				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						REEVALUATION REPORT (File Reviews)			
5	0	5				FR 207. RR is present in the student file			
5	0	5				FR 208. Reevaluation was completed within timelines			
4	0	6				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)			
5	0	5				FR 210. Demographic data			
3	2	5			40%	FR 211. Date IEP team reviewed existing evaluation data	The LEA will review the PATTAN annotated formats and seek consultation and training/assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	02/23/2012 LEA PATTAN Phila IU	02/21/2012
4	0	6				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	1	5			20%	FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)	The LEA will review the PATTAN annotated formats and seek consultation and training/assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	02/23/2012 LEA PATTAN Phila IU	02/21/2012
5	0	5				FR 214. Aptitude and achievement tests			
5	0	5				FR 215. Current classroom based assessments and local and/or state assessments			
4	0	6				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
4	0	6				FR 217. Teacher recommendations			
4	0	6				FR 218. Lack of appropriate instruction in reading			
4	0	6				FR 219. Lack of appropriate instruction in math			
4	0	6				FR 220. Limited English proficiency			
5	0	5				FR 221. Conclusion regarding need for additional data is indicated			
0	0	10				FR 222. Reasons additional data are not needed are included			
5	0	5				FR 223. Determination whether the child has a disability and requires special education			
5	0	5				FR 224. Disability category(ies)			
5	0	5				FR 225. Summary of findings includes student's educational strengths and needs			
5	0	5				FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
5	0	5				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
4	0	6				FR 228. Interpretation of additional data			
4	0	6				FR 229. Documentation that the student does not achieve adequately for age, etc.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	0	6				FR 230. Indication of process(es) used to determine eligibility			
4	0	6				FR 231. Instructional strategies used and student-centered data collected			
3	0	7				FR 232. Educationally relevant medical findings, if any			
4	0	6				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 qualified personnel, including the ESL program, if applicable			
4	0	6				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
4	0	6				FR 236. Observation in the student's learning environment			
2	0	8				FR 237. Other data if needed			
4	0	6				FR 238. Statement for all 6 items			
5	0	5				FR 239. Documentation of Evaluation Team Participants			
4	0	6				FR 240. Documentation that team members Agree/Disagree			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
9	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
9	0	0	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
9	0	0	0			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
4	0	5	0			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	1	8	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	9	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
0	0	9	0			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
1	0	9				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						Topical Area 5: IEP Process and Content			
						INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)			
10	0	0				FR 241. Invitation is present in the student file			
8	2	0			20%	FR 242. Invitation to Participate in the IEP Meeting was issued prior to the meeting (or documentation that parent signed waiver to move directly to IEP meeting)	The LEA will review the PATTAN annotated formats and seek consultation and training/assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	02/23/2012 LEA PATTAN Phila IU	02/21/2012
10	0	0				FR 243. Demographic data			
10	0	0				FR 244. Purpose(s) of the meeting			
0	0	10				FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)			
0	0	10				FR 246. Transition planning and services - if appropriate, evidence that a representative of any participating agency was invited to the IEP team meeting with the prior consent of the parent or student			
0	0	10				FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)			
3	7	0			70%	FR 248. Invited IEP team members	The LEA will review the PATTAN annotated formats and seek consultation and training/assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	02/23/2012 LEA PATTAN Phila IU	02/21/2012
10	0	0				FR 249. Date/time/location of meeting			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
						PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)			
1	0	9				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			
1	0	9				FR 252. Demographic data			
1	0	9				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	1	9			100%	FR 255. Parent written consent is documented	The LEA will review the PATTAN annotated formats and seek consultation and training/assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	02/23/2012 LEA PATTAN Phila IU	02/21/2012
						FR 256. The team members excused: 1 0 a. General Education Teacher 0 b. Special Education Teacher 0 c. Local Education Agency Representative 0 a. General Education Teacher 0 b. Special Education Teacher 0 c. Local Education Agency Representative			
						IEP CONTENT (File Reviews)			
10	0	0				FR 257. IEP is present in the student file			
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			
5	0	5				FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)			
10	0	0				FR 263. Parents			
1	0	9				FR 264. Student			
7	2	1			22%	FR 265. General Education Teacher	The LEA will review the PATTAN annotated formats and seek consultation and training/assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	02/23/2012 LEA PATTAN Phila IU	02/21/2012
9	1	0			10%	FR 266. Special Education Teacher	The LEA will review the PATTAN annotated formats and seek consultation and training/assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	02/23/2012 LEA PATTAN Phila IU	02/21/2012
10	0	0				FR 267. Local Education Agency Representative			
0	0	10				FR 268. Career/Technical Education (CTE) Representative			
0	0	10				FR 269. CTE Representative was in attendance if student was attending CTE			
1	0	9				FR 270. Community Agency Representative			
0	0	10				FR 271. Teacher of the Gifted			
4	0	6				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			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 275. If the student is deaf or hard of hearing, a communication plan			
5	0	5				FR 276. If the student has communication needs, needs must be addressed in the IEP			
1	0	9				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			
0	0	10				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
2	0	8				FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques			
1	0	9				FR 280. If the student has other special considerations, these are addressed in the IEP			
						PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)			
10	0	0				FR 281. Student's present levels of academic achievement			
6	0	4				FR 282. Student's present levels of functional performance			
1	0	9				FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)			
7	1	2			13%	FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)	The LEA will review the PATTAN annotated formats and seek consultation and training/assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	02/23/2012 LEA PATTAN Phila IU	02/21/2012
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			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment			
1	0	9				FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living			
1	0	9				FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually			
1	0	9				FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service			
1	0	9				FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)			
1	0	9				FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)			
1	0	9				FR 292c. Annual goals are related to the student's transition services			
						PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)			
9	0	1				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			
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)			
8	0	2				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			
8	0	2				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 300. If the IEP indicates the student will participate in an alternate local assessment, explanation of why the student cannot participate in the regular assessment			
1	0	9				FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate			
						ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)			
10	0	0				FR 302. Measurable Annual Goals			
9	1	0			10%	FR 303. Description of how student progress toward meeting goals will be measured	The LEA will review the PATTAN annotated formats and seek consultation and training/assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	02/23/2012 LEA PATTAN Phila IU	02/21/2012
10	0	0				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			
1	0	9				FR 306. Short Term Objectives			
						SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)			
8	2	0			20%	FR 307. Program Modifications and Specially-Designed Instruction	The LEA will review the PATTAN annotated formats and seek consultation and training/assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	02/23/2012 LEA PATTAN Phila IU	02/21/2012
8	2	0			20%	FR 308. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations, did the IEP team address those recommendations in development of this IEP	The LEA will review the PATTAN annotated formats and seek consultation and training/assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	02/23/2012 LEA PATTAN Phila IU	02/21/2012

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 309. If Program Modifications and Specially Designed Instruction are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
0	0	10				FR 310. If a student attends a Career or Vocational Technical School, evidence that the specially designed instruction addresses the student's needs in Career and Vocational Technical School			
8	0	2				FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
5	0	5				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			
10	0	0				FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services			
9	0	1				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			
8	0	2				FR 316. A conclusion regarding student eligibility for ESY			
7	0	3				FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination			
2	0	8				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			
2	0	8				FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services			
						EDUCATIONAL PLACEMENT (File Reviews)			
10	0	0				FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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)			
3	0	7				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)			
9	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
9	0	0	0			P 29. Did you participate in developing the current IEP for your child?			
9	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			
3	0	6	0			P 31. If you were unable to participate in person, did the school offer other arrangements for you to participate by phone or through other methods?			
9	0	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
8	0	1	0			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	9	0			P 32b. If no, what training or support would assist you?			
8	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?			
9	0	0	0			P 35. Was the current IEP developed at the IEP meeting?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	0	2	0			P 36. If there was a draft IEP developed prior to the IEP meeting were you provided a copy of the draft either before or at the meeting?			
7	1	1	0			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
5	0	4	0			P 38. If required IEP team members (special education teacher, general education teacher, or LEA) did not attend the meeting, did you agree in writing to them not being there?			
4	0	5	0			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		8	0		1	P 65. If you did not participate in your child's IEP meeting, what kept you from participating? f. no child-care available			
5	0	4				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
6	0	3				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
6	0	3				GE 76. Were those recommendations considered by the IEP team?			
9	0	0				GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?			
7	2	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)			
9	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?			
7	0	2	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.			
8	0	1				GE 81. Are this student's goals based on the PA Academic Standards or, if appropriate, alternate standards?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	0				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
9	0	0				GE 83. Is the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 98. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?			
10	0	0				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
9	0	1				SE 103. Are the student's annual goals based on the PA Academic Standards or, if appropriate, alternate standards?			
4	0	6				SE 104. If appropriate, are the student's annual goals based on functional performance?			
8	0	2				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?			
2	0	8				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?			
5	0	5				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?			
9	0	1				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?			
9	0	1				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	1				SE 117b. If yes, in what ways? Allows socialization with their peers, general ed curriculum. Increased instruction time. Student sees higher level curriculum (science & social studies). Student is exposed to peers & does grade level work. Allows them to socialize with peers in least restrictive environment. Access general ed curriculum. Allows them to socialize with peers in least restrictive environment. Access general ed curriculum. Works with peer. Higher level peers offer support. Improved self correct. Socialization improved. Exposure. Broader curriculum.			
0	0	10				SE 117c. If no, what does this student need that he/she is not receiving?			
10	0	0				SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
						IEP IMPLEMENTATION			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
8	0	1	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?			
8	0	1	0			P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
					9 0 0 0 0 0	P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals. Always Sometimes Rarely Never Don't Know Does not Apply			
					9 0 0 0 0 0	P 58. My child's progress is reported to me by the school in a manner that I understand. Always Sometimes Rarely Never Don't Know Does not Apply			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	0	0			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
8	0	1				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
7	0	2				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
6	0	3				GE 79a. In the most recent IEP meeting for this student, did you discuss whether your child could be educated in a general education classroom for the entire school day?			
4	1	4				GE 79b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	5				GE 79c. If yes, what reasons were discussed for recommending removal? Need for additional instruction. 60 minutes a week for direct instruction & to work on fluency goal. More individualized instruction. More small group time.			
0	0	5				GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? OT services. 60 minutes a week. Student is in my social studies class. IEP team.			
5	0	4				GE 79e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
1	1	7				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
8	0	1				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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	2				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?			
10	0	0				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
10	0	0				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
9	0	1				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	4	0			P 42. If your child's current IEP includes psychological counseling as a related service, and he/she receives these services, including transportation, are they provided at no cost to you?			
8	1	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?			
8	1	0	0			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
7	1	1	0			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
4	0	5	0			P 46. If you did not agree with the decision on ESY eligibility, were you given a written notice (NOREP/PWN) explaining that you could ask for a due process hearing?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	1	4	0			P 47. If your child was determined to be eligible for ESY services, did the IEP team decide upon the goals and services needed for the ESY program?			
8	0	2				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
3	0	7				SE 122. If this student was determined to be ESY eligible, did the IEP team determine what goals and services were needed and include them in the IEP?			
1	0	9				SE 122a. At the most recent IEP meeting, did the IEP team discuss the development of a plan to transition this student back into the school district (or charter school if child is enrolled in a charter school) with supplementary aids and services?			
1	0	9				SE 122b. Are staff from the home district (or charter school if child is enrolled in a charter school) involved with the planning and implementation of this student program?			
1	0	9				SE 122c. Does this student go on field trips, attend school functions or participate in extracurricular activities with their same age/grade peers who are non-disabled?			
1	0	9				SE 122d. Does this student need supplementary aids and services to participate in non-academic and/or extra-curricular activities?			
1	0	9				SE 122e. If yes, are needed supplementary aids and services being provided to this student?			
0	0	10				SE 122f. Are there routine opportunities for this student to interact with non-disabled peers that are planned and/or facilitated by school personnel?			
						SECONDARY TRANSITION (Parent & Special Education Teacher)			
0	1	8	0			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
8	0	1	0			P 50a. In the most recent IEP meeting for your child, did you discuss whether your child could be educated in a general education classroom for the entire school day?			
3	1	5	0			P 50b. In the most recent IEP meeting, did the IEP team recommend removal of your child from the general education classroom for any part of the school day?			
0	0	6	0			P 50c. If yes, what reasons were discussed for recommending removal? To better service child with small group setting. Pulled out for speech/OT. Needed additional support in English.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	6	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided? IEP team meeting. 30 minutes a week, less for OT. IEP team.			
7	0	2	0			P 50e. In the most recent IEP meeting, did the IEP team discuss whether your child could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
7	1	1	0			P 50f. In your opinion, is your child benefiting from participation in the general education classroom?			
0	0	2	0			P 50g. If yes, in what ways? My child is smart enough to do everything in those classes. Gets to be with kids. More challenging. To do grade level work & be with peers. Already knew what to expect due to older child. Very beneficial. Much improvement in child's speech. Increased instruction time. Making unbelievable progress.			
0	0	8	0			P 50h. If no, what does your child need that he/she is not receiving in the class? The child is doing poorly in classes.			
					1 0 0 0 0 8	P 59. I am satisfied with the transition services developed for my child. Always Sometimes Rarely Never Don't Know Does not Apply			
					5 0 0 0 0 4	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment. Always Sometimes Rarely Never Don't Know Does not Apply			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
0	0	10				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			
6	3	1			33%	FR 333. A description of the other options the IEP team considered and the reason why those options were rejected	The LEA will revise the NOREP's to reflect the current program, placement, and services provided to the student. The LEA will (within 10 days of admission) review and update the NOREP's for students transferring to the LEA when such services materially differ from what the student previously received. The BSE Adviser will select a random sample of student records (NOREP's of new, revised and transfer students) to verify corrective action.	02/23/2012 LEA	02/21/2012
10	0	0				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
7	0	3				FR 335. Description of other factor(s) relevant to LEA's proposal or refusal			
10	0	0				FR 336. Educational placement recommended (including amount and type)			
10	0	0				FR 337. Signature of school district superintendent or charter school CEO or designee			
10	0	0				FR 338. Parent signature or documentation of reasonable efforts to obtain consent (e.g. mailed to parents, certified mail, visit to the parent's home, etc.)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 339. Parent has selected a consent option			
10	0	0				FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP			
						INTERVIEW RESULTS (Parent)			
4	0	5	0			P 34. If services that you requested for your child were rejected by the school, did you receive a written notice (NOREP/PWN) explaining why the request was rejected?			
						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.			
					8	Always			
					1	Sometimes			
					0	Rarely			
					0	Never			
					0	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.			
					7	Always			
					2	Sometimes			
					0	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.			
					1	d. staff's knowledge, training			
					2	g. staff open to suggestions, good communication			
					1	i. support services			
					2	k. staff's understanding and attitude			
					3	n. other			
						The school over all.			
						Treat my child as an individual.			
						Very accommodating to child's needs.			
		1	0			P 67. Tell me anything you would like to change about the program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					1 1 1 7	a. modifications b. progress reports g. staff open to suggestions, good communication n. other The whole process needs to be more clear cut for new parents coming into the system. Not enough communication. Teachers don't know how to deal with the student. My child is disorganized. They should do something when the grades go down. Nothing Go back to old grading system - A B C. Student doesn't have a speech therapist because of a shortage. Push them a little bit more. Encouraging more. Earlier help to give the child assistance. Nothing			
		1	0		2 3 2 1	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. a. Very strongly agree b. Strongly agree c. Agree d. Disagree			
						P 69. Additional comments about your child's program. The system is very confusing for parents who are new. An asset to the school but they are not getting the most out of my child. Psychologist is the best. Extremely pleased. I had to identify the need. Seeing the therapist was the push my child needed.			
10	0	0				SE 101. Do you hold the required certification to implement this student's program?			
10	0	0				SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10				SE 101b. If no, what training or support would assist you?			
						Topical Area 8: Student Interview Results			
			0			S 126. What kind of support are you currently receiving?			
0	0	0	0			S 127. Is this support enough to help you be successful in your school program?			
						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
					0 0 0 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?			
					0 0 0 0 0	S 131. How satisfied are you with your special education supports/services? Very Somewhat A Little Not at All Don't Know			
						S 132. What do you like best about the special education supports/services?			
						S 133. What do you like least about the special education supports/services?			
					0 0 0 0 0	S 134. How much time do you spend with students who do not have disabilities? Too Much Enough A Little Not Enough Don't Know			
0	0	0	0			S 135. Do you participate in any extra-curricular activities?			
						S 136. If yes, which ones			
						S 137. If no, why not			
0	0		0			S 138. Were you invited to participate in the last IEP meeting? Other			
0	0		0			S 139. Did you participate in the last IEP meeting? Other			
0	0		0			S 140. Do you have a post secondary transition program? Other			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0		0			S 141. Do you have an employment transition program? Other			
0	0		0			S 142. Do you have a community living transition program? Other			
0	0		0			S 143. Did you assist in the development of the transition program? Other			
0	0		0			S 144. Is that transition plan being followed? Other			
0	0		0			S 145. Did you discuss what you would do after graduation or finishing high school? Other			
			0			S 146. Which of the following agencies participate in your IEP development?			
0	0		0			S 147. If any agency participated in your IEP did they assist you or provide services? Other			
						S 148. Comments			
0	0	0	0			S 149. Do you participate in any activities in the community?			
						S 150. If yes, which ones?			
						S 151. If no, why not?			
						S 152. Are there any other agencies that could help you within the community?			
						Topical Area 9: Other Non-compliance Issues			
						Topical Area 10: Other Improvement Plan Issues			
						FSA 15A Parent Survey Results	The LEA will submit an improvement plan to increase the types of special education training topics offered to parents. Plan to be submitted by August 23, 2011. The PDE adviser will review the plan as verification.	02/23/2012 LEA PATTAN Phila IU	08/23/2011

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						FSA 19A Teacher Survey Results	The LEA will submit an improvement plan to increase the types and amounts of special education topics provided to staff. Plan to be submitted by August 23, 2011. The PDE adviser will review the plan as verification of the same.	02/23/2012 LEA PATTAN Phila IU	08/23/2011
						FSA 11 and 11A- The LEA will increase it's continuum of placement options available at the LEA in order to reduce (unless absolutely necessary)the need for students to be placed in APS's	The LEA will (1) through the IEP team process complete a comprehensive review of each student currently enrolled in APS's to ensure that the APS is still the LRE and FAPE for the students currently enrolled and (2) expand its current program to add at least one additional level of continuum of placement option for students with disabilities (with an emphasis on emotional support/behavior). The PDE adviser will review the same as verification of this corrective action.	10/30/2012 LEA	09/04/2012
						FSA 15A Parent Survey Results	The LEA will incorporate training requested by parents related to their needs identified via the survey; into its current structure and schedule for parent training as identified from the CMCI review. The LEA will maintain copies of training agendas and sign in sheets as verification and the PDE adviser will review the same in order to verify corrective action.	10/30/2012 LEA PATTAN-KOP Phila-IU	09/04/2012
						FSA 19A Teacher Survey Results	The LEA will incorporate training requested by teachers related to their needs identified via the survey; into its current structure and schedule for teacher training as identified from the CMCI review. The LEA will maintain copies of training agendas and sign in sheets as verification and the PDE adviser will review the same in order to verify corrective action.	10/30/2012 LEA PATTAN-KOP Phila-IU	09/04/2012