

Franklin Towne CHS

**Charter Annual Report**

07/01/2013 - 06/30/2014

# School Profile

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## Demographics

5301 Tacony St Building 108  
Box 310  
Philadelphia, PA 19137  
(215)289-5000

Phase:

Phase 3

CEO Name:

Joseph Venditti

CEO E-mail address:

[jvenditti@franklintowne.org](mailto:jvenditti@franklintowne.org)

# Governance and Staff

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## *Leadership Changes*

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

Franklin Towne Charter High School has benefited greatly from a talented, committed, and stable Board of Trustees, experiencing only one vacancy in 2013-2014. Mr. Joseph Dougherty left the Board in spring 2014 due to personal reasons. As of July 2014, the position remains open with an active candidate search underway.

Mrs. Lydia Jerchau joined Franklin Towne Charter High School as an Assistant Principal for the 2013-2014 school year but resigned in the spring to also attend to personal matters. The Board has opted not to fill this position for the foreseeable future.

## *Board of Trustees Meeting Schedule*

<b>Location</b>	<b>Date and Time</b>
Franklin Towne High School 5301 Tacony Street., Philadelphia, PA,	7/15/2014 6:00 PM
Franklin Towne High School 5301 Tacony Street., Philadelphia, PA,	8/19/2014 6:00 PM
Franklin Towne High School 5301 Tacony Street., Philadelphia, PA,	9/15/2014 6:00 PM
Franklin Towne High School 5301 Tacony Street., Philadelphia, PA,	10/21/2014 6:00 PM
Franklin Towne High School 5301 Tacony Street., Philadelphia, PA,	11/18/2014 6:00 PM
Franklin Towne High School 5301 Tacony Street., Philadelphia, PA,	12/16/2014 6:00 PM
Franklin Towne High School 5301 Tacony Street., Philadelphia, PA,	1/20/2015 6:00 PM
Franklin Towne High School 5301 Tacony Street., Philadelphia, PA,	2/17/2015 6:00 PM
Franklin Towne High School 5301 Tacony Street., Philadelphia, PA,	3/17/2015 6:00 PM
Franklin Towne High School 5301 Tacony Street., Philadelphia, PA,	4/21/2015 6:00 PM
Franklin Towne High School 5301 Tacony Street., Philadelphia, PA,	5/19/2015 6:00 PM
Franklin Towne High School 5301 Tacony Street., Philadelphia, PA,	6/16/2015 6:00 PM

## *Professional Staff Member Roster*

*There are no professional staff members.*

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

*PDF file uploaded.*

## *Quality of Teaching and Other Staff*

<b>Position Categories</b>	<b>All Employed per Category</b>	<b>Appropriately Certified</b>	<b>Promoted</b>	<b>Transferred</b>	<b>Terminated</b>	<b>Contracted for Following Year</b>
Chief Academic Officer/Director	1.00	1.00	0.00	0.00	0.00	1.00
Principal	0.00	0.00	0.00	0.00	0.00	0.00
Assistant Principal	2.00	2.00	0.00	0.00	1.00	1.00
Classroom Teacher (including Master Teachers)	44.00	44.00	0.00	0.00	3.00	38.00
Specialty Teacher (including Master Teachers)	14.00	11.00	0.00	0.00	2.00	12.00
Special Education Teacher (including Master Teachers)	9.00	9.00	0.00	0.00	0.00	9.00
Special Education Coordinator	1.00	1.00	0.00	0.00	0.00	0.00
Counselor	4.00	4.00	0.00	0.00	0.00	4.00
Psychologist	1.00	1.00	0.00	0.00	0.00	1.00
School Nurse	2.00	1.00	0.00	0.00	0.00	2.00
Literacy Staff Coach	1	1	0	0	0	1
<b>Totals</b>	<b>79.00</b>	<b>75.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6.00</b>	<b>69.00</b>

Further explanation:

We have interpreted the intent of the chart above to be to track staff turnover during 2013-14 and staff retention from 2013-14 to 2014-15. The "Promoted," "Transferred," and "Terminated" columns reflect turnover among those staff employed at the start of the 2013-14 school year (as reflected in the "All Employed per Category" column) during the course of the 2013-14 school year. The "Contracted for Following Year" column reflects solely those staff who were employed at the beginning of the 2013-14 school year, who are returning for 2014-15 in the same position category. This chart does not reflect any new hires for 2014-15, and, as such, a reduction between the number of staff in "All Employed per Category" and the number of staff in "Contracted for the Following Year," does not necessarily indicate a reduction in positions for the upcoming school year.

# Fiscal Matters

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## *Major Fundraising Activities*

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

In addition to the smaller-scale fundraising below, FTCHS conducted the annual major fund-raising activity for the 2013-2014 school year. The Student Government hosted a Dance-A-Thon and raised approximately \$25,000 to benefit the “Towne Connections” program. Faculty, staff, and students donated and sought outside donations from businesses and individuals in the community. Towne Connections identifies students and their families that are undergoing hardship throughout the school year. Needy families receive essential items such as food baskets, clothing, and household items in addition to shopping trips that take place predominantly during the holiday season.

The very active Home and School Association conducted smaller-scale fund-raising including sales (e.g., pizza sale, discount card sale, neighborhood coin drops, etc.) and events (e.g., annual golf outing, family pancake breakfast, spaghetti dinner night). Proceeds from these multiple activities supplement school wide activities and programming.

**FTCHS continues to research grant opportunities that provide for additional funding for innovative programming at the school (i.e. 3-year 21st Century Community Learning Center grant from PDE for after school and summer school programming). In the upcoming school year, our fund-raising strategy will replicate our successful practice of smaller fundraisers combined with an aggressive grant-writing campaign and one major fundraising event. Additionally, our grant writing activities will continue to be supported by OmniVest Management, LLC — our education management company — which has expertise in securing grant monies for educational institutions.**

## *Fiscal Solvency Policies*

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

FTCHS maintains a substantial fund balance each year, which is sufficient to cover a minimum of two month’s payroll and expenses (per the industry standard). The fund balance was created to ensure that the school has a buffer in the event of unforeseen circumstances such as unscheduled repairs and maintenance, delay in receipt of federal funds, lower than anticipated student enrollment, etc. During the renewal process in 2013-2014, FTCHS had a financial review by the School District of Philadelphia’s Department of Auditing Services which concluded the

school is in sound financial health, as indicated by standard industry financial indicators, including, but not limited to, current ratio, cash on hand, total margin, debt ratio, long-term debt-to-equity ratio.

Additionally, the school maintains an on-site Business Office and an education management company — OmniVest Management, LLC — to provide back-office support and ongoing financial planning services. The Business Office employs a rigorous purchase order and budget-tracking process to ensure that all expenditures are within the established departmental budgets.

OmniVest Management prepares monthly financial packets which are shared with the school administration and Board treasurer and are presented to the full Board of Trustees at the monthly, public Board meetings. These packets track actual revenues and expenditures versus the budget, to ensure that any abnormalities are recognized and addressed promptly.

There were no changes in FTCHS' policies and procedures to ensure and monitor fiscal solvency in 2013-14, but a copy of the Internal Controls Policy is attached.

### **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)

#### **Files uploaded:**

- FTCHS\_InternalControlsPolicy.pdf

### ***Accounting System***

Changes to the accounting system the charter school uses:

For the 2013-14 school year, FTCHS continued to contract with OmniVest Management, LLC to provide its back office and fiscal management services. OmniVest ensures that the general ledger structure and account classifications are in accordance with the Pennsylvania Department of Education guidelines. FTCHS also utilizes OmniVest Management, LLC's internal controls and procedures, which include annual and monthly budgeting, cash management, general ledger control, monthly financial reporting, and account reconciliation. The accounting software system used is QuickBooks Premier Accountant Edition 2012. This software is customized with the Pennsylvania State Chart of Accounts for Pennsylvania Public Schools. The school is 100 percent compliant with the Pennsylvania State Chart of Accounts for PA Public Schools. All of the school's financial and budgetary reporting is prepared in accordance with the Generally Accepted Accounting Principles (GAAP) and the applicable standards set by the Government Accounting Standards Board, including GASB 34 and GASB 54. The school follows all relevant laws and regulations that govern charter schools within the Commonwealth of Pennsylvania. Additionally, U.S. Government laws and regulations that relate to grant funding are adopted as the grant funding is received.

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

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

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## *Financial Audits*

### **Basics**

Audit Firm: Anthony J. Kubicek, Certified Public Accountant  
 Date of Last Audit: 06/30/2013  
 Fiscal Year Last Audited: 2012-2013

### **Explanation of the Report**

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

The school's Board of Trustees has engaged Certified Public Accountant Anthony J. Kubicek to conduct our audit for the fiscal year ended June 30, 2014. The audit report for fiscal year ended June 30, 2014 is expected to be completed by November 15, 2014. FTCHS will provide PDE and the School District of Philadelphia with a copy of this audit report immediately upon its completion.

To date, the most recent audit available is the audit for the fiscal year ending June 30, 2013. This audit was completed on October 22, 2013. The "Management's Discussion and Analysis" can be found on pages 3-6 of this document. A summary of audit results includes the following: (1) The auditor's report was unqualified; (2) No reportable conditions were disclosed relating to the audit of the financial statements reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on Audit of Financial Statements performed in accordance with *Government Auditing Standards*; (3) No reportable conditions in internal control over major federal award programs (i.e. Title I, Title II, IDEA) were reported in the Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance; and (4) the school qualified as a low-risk auditee.

### **Financial Audit Report**

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

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### **Citations**

Financial audit citations and the corresponding Charter School responses

Description	Response
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## *Federal Programs Consolidated Review*

### **Basics**

Title I Status: Yes  
 Date of Last Federal Programs Consolidated Review: 04/04/2011  
 School Year Reviewed: 2010-2011

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

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

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### **Citations**

Federal Programs Consolidated Review citations and the corresponding Charter School responses

<b>Description</b>	<b>Response</b>
<p>Topic: Title I, Highly Qualified/ Issue: All core content area teachers employed by the LEA are highly qualified.</p>	<p>In the 2010-11 school year, FTCHS employed 53 core content teachers. Of these teachers, 50.25 were highly qualified (95%). Two of the teachers are secondary special education teachers, for which content area highly qualified teachers are traditionally harder to staff. To both strengthen our special education program and also better meet the HQT requirements of NCLB, we are moving to a full inclusion model for special education, with co-teaching. This will eliminate the NHQT issues related to special education for 2011-12.</p> <p>The third teacher is a computer design and graphic arts teacher with a Commercial Art Vocational certificate. However, PIMS recognizes his graphic arts courses as art courses requiring the demonstrated art content knowledge. As such, he has entered into an art education certification program and is scheduled to complete coursework in the next 1-2 years. In the interim, he has an HQT action plan, wherein he has committed to taking the Art Content Knowledge Praxis exam, so that he will become HQT in 2011-12.</p> <p>In 2010-11, all three non-HQT teachers were required to develop individualized HQT action plans, and parents received notification that their children were being taught by teachers who did not meet the definition of HQT.</p> <p>Our 2011-12 staffing plan is still preliminary, but we</p>

	anticipate that all newly hired teachers will meet HQT requirements.
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# Special Education

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## *Chapter 711 Assurances*

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

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

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

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

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

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

## **Special Education Support Services**

<b>Support Service</b>	<b>Location</b>	<b>Teacher FTE</b>
Amanda Corbett: Special Education Teacher	FTCHS	1
Anissa Khan: Special Education Teacher	FTCHS	1
Brittany Daemer: Special Education Teacher	FTCHS	1
Danielle Difrancesco: Special Education Teacher	FTCHS	1
Deborah Young: Special Education Teacher	FTCHS	1
Dr. Sharmon James: Director of Students Services/School Psychologist	FTCHS	1
Joanne Attewell: Special Education Teacher	FTCHS	1
Juliet Rusak: Director of Special Education	FTCHS	0.5
Katie Viereck: Special Education Teacher	FTCHS	1
Marybeth Kihm: Special Education Teacher	FTCHS	1
Nicole Schultz: Special Education Administrative Asst.	FTCHS	1
Suzanne Lauterwasser: Special Education Teacher	FTCHS	1

### Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
Margaret Swanson, Medical Practitioner – IEP Review for MA ACCESS	1 Hours	Outside Contractor	32
Therapy Source – Audiological Services	4 Hours	Outside Contractor	10 or fewer
Therapy Source – Occupational Therapy	4 Hours	Outside Contractor	10 or fewer
Therapy Source – Speech Therapy	10 Hours	Outside Contractor	10 or fewer

### Special Education Cyclical Monitoring

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

01/15/2009  
Not Provided

### Special Education Cyclical Monitoring Report

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

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# Facilities

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

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

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

Building improvements: \$776,512

Equipment: \$233,068

Buses: \$238,55

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

*\$1,334,224.00*

## *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:

As a college preparatory program it is important for Franklin Charter High School to continuously present college readiness in an innovative and advanced manner. To accompany this vision FTCHS began construction on a new Student Activities Center at the end of 2013-2014. Located on the first floor of the school, this new center is meant to replicate the look and feel of a college student union while increasing the positive climate and culture of the school. The Student Activities Center will increase access to technology and student support services before and after-school. This project will be finished for the start of the 2014-2015 year and cost \$317,000.

## *Memorandums of Understanding*

<b>Organization</b>	<b>Purpose</b>
Anthony J. Kubicek, CPA	Auditor services
B.T. Services	Maintenance contract for gym equipment (treadmills, bikes, etc.)
MACCS Health Services, Inc.	School health services
OmniVest Management, LLC	business management
Philadelphia Police Department	establishes a relationship of cooperation and mutual support and to maintain a safe school environment
Precision Mechanical Services	HVAC preventative maintenance and inspections
Sammi's	janitorial services
Schindler Elevator	elevator
Simplex Grinnell	Building 12 fire systems; alarm and detective monitoring

Therapy Source	occupational therapy, physical therapy, speech services
Waste Management	trash disposal: cost fluctuates due to fuel surcharges

# Charter School Annual Report Affirmations

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## **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 Cynthia Marelia on 7/28/2014**

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*President, Board of Trustees*

**Affirmed by Joseph Venditti on 7/28/2014**

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*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 Cynthia Marelia on 7/28/2014**

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*President, Board of Trustees*

**Affirmed by Joseph Venditti on 7/28/2014**

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*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 Cynthia Marelia on 7/28/2014**

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*President, Board of Trustees*

**Affirmed by Joseph Venditti on 7/28/2014**

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*Chief Executive Officer*

Complete the following information for all professional staff members.

<b>Last Name of employee (List all names in alphabetical order)</b>	<b>First Name of employee (List all names in alphabetical order)</b>	<b>Areas of Certification</b>	<b>Grades Teaching or Serving</b>	<b>All Areas of Assignment Subject Areas Teaching or Services Provided</b>	<b>Number of Hours Annually Worked in Assignment</b>	<b>Percentage of Time in Certified Position</b>	<b>Percentage of Time in Areas Not Certified</b>
Alario	Jennifer	Not certified	10-12	Drama	430	0%	100%
Attewell	Joanne C	Mental/ Physical Handi -- Inst. II; Elem. K-6 -- Inst. II; English 7-12 -- Inst. II	9-12	Special Education -- English	1024	100%	0%
Bauer	Kurt	English 7-12 -- Inst. I	9-10	English/Communication	1024	100%	0%
Bushek	Anthony	English 7-12 -- Inst. I	12	English/Communication	1024	100%	0%
Carragher	Laura A	Mathematics 7-12 -- Inst. I	10-11	Algebra I, PreCalculus	1024	100%	0%
Cella	Matthew J	Social Studies -- Inst. II	10	World History, Video Production	1024	100%	0%
Connolly	Colleen	Not certified	9-10	French I & II	408	0%	100%
Corbett	Amanda	Spec. Ed. N-12 -- Inst. I; Elem Ed. K-6 -- Inst. I	9-12	Special Education - English	1024	100%	0%
Craig	Jennifer L	English 7-12 -- Instr. I	11-12	English/Communication	1024	100%	0%

Crane	Marie C	English 7-12 -- Inst. I	9-10	English/Communication	1024	100%	0%
Cummings	Christian	Math 7-12 -- Inst. I	11	Algebra II	1024	100%	0%
D'Adamo	Maria T	Spanish -- Inst. I	10-11	Spanish II & III	1024	100%	0%
Daemer	Brittany	Spec. Ed. N-12 -- Inst. II; Elem Ed. K-6 -- Inst. II	9-12	Special Education - Math	1024	100%	0%
Daley	Jennifer A	Mathematics 7-12 -- Inst. I; Elem K-6 -- Inst. I, Mid-Level Math 7-9 -- Inst. I	9	Algebra I & II	1024	100%	0%
D'Amario	Jamie	Chemistry 7-12 -- Inst. I	9, 12	Physical Science, Forensic Sci	821	100%	0%
Dean	Emily	English 7-12 -- Inst. I; Communications 7- 12 -- Inst. I	10-12	Drama	164	0%	100%
Dempsey	Frances	Mathematics 7-12 -- Inst. II	10	Geometry, AP Statistics	1024	100%	0%
DiFrancesco	Danielle	Special Education N-12 -- Inst. I, Mid level English 7-9 -- Inst. I, Elementary K- 6 -- Inst. I	9-12	Special Education - English	1024	100%	0%
Diviny	Tracy	English 7-12 -- Inst. II	10	English/Communication	1024	100%	0%
Dougherty	Jonathan H	Mathematics 7-12 -- Inst. II	9	Algebra I	1024	100%	0%
Downey	Holly R	English 7-12 -- Inst. I	9	English	1024	100%	0%

Drewry	Patrick D	Secondary School Counselor -- Inst. Spec. II	9-12	Guidance	1024	100%	0%
Esposito	Lauren	Communications 7-12 -- Inst. I; English 7-12 -- Inst. I	9, 11	English/Communication	1024	100%	0%
Field	Patrick	Principal K-12 -- Admin I; Elem. K-6 -- Inst. II; Early Childhood N-3 -- Inst. II	9-12	Supervisor, Curriculum and Instruction	512	100%	0%
Fleming	Jesse A	English 7-12 -- Inst. II, Social Studies -- Inst. II	9-12	World History, AP World History	1024	100%	0%
Gesemyer	Katie L	Art K-12 -- Inst. I	10-12	Art	1024	100%	0%
Gitlin	Brian	Social Studies 7-12 -- Inst. I	10-12	Law Studies; Govt/Politics/Law	777	100%	0%
Glembocki	Cynthia	Mathematics 7-12 -- Inst. II	10	Geometry	1024	100%	0%
Heaney	Patrick	Math 7-12 -- Inst. I	9	Algebra I	1024	100%	0%
Hillemann (Geist)	Jennifer	Biology -- Inst. I; General Science -- Inst. I; Chemistry -- Inst. I; Math -- Inst. I	11-12	Biology, Physical Science	430	100%	0%
James	Sharmon S	School Psychologist -- Ed. Spec. I	9-12	Psychologist	1024	100%	0%
Jerchau	Lydia		9-12	Asst. Principal	331	100%	0%
Kaisinger	Elizabeth	Secondary School Counselor -- Ed. Spec. II	9-12	Guidance	1024	100%	0%

Kesten	Keith	French K-12 -- Inst. I	9-10	French I & II	617	100%	0%
Khan	Anissa	Special Education N-12 -- Inst. I; General Science 7-12 -- Inst. I (8/1/13)	9-12	Special Education - Science	1024	100%	0%
Kihm	Marybeth	Elementary K-6 -- Inst. I, Special Education N-12 -- Inst. I, General Science -- Inst. I	9-12	Special Education -- (physical science)	1024	100%	0%
King	Kelly M	Mathematics 7-12 -- Inst. II	11	Algebra II	1024	100%	0%
Koo	Eugenia	Principal K-12 -- Admin I; Chemistry -- Inst. II; Mathematics 7-12 -- Inst. II	9-12	Asst. Principal	1024	100%	0%
Koutsouros (Crouse)	Angela R	French -- Inst. II	9-11	French I, III & IV	804	100%	0%
Lauber	Christopher	Spanish -- Inst. I	9-10	Spanish II & IV	1024	100%	0%
Lauterwasser	Suzanne	Sp.Ed. N-12 -- Inst. II; English 7-12 -- Inst. II	9-12	Special Education (Resource)	1024	100%	0%
Leddy	James	Chemistry 7-12 -- Inst. I; Math 7-12 -- Inst. I	10	Chemistry	1024	100%	0%
Lee	Andrea	English 7-12 -- Inst. I	9	English/Communication	1024	100%	0%
Loges	Melinda	Biology -- Inst. I, Chemistry -- Inst. I, Physics 7-12 -- Inst. I, Math 7-12 -- Inst. I, Mid-level Math 7-9 -- Inst. I	10-12	Chemistry, Anatomy & Physiology	1024	100%	0%
Lozinski	Allegra M	Art K-12 -- Inst. I	10-12	Art	1024	100%	0%

Marsala	Patricia	Not certified	9-12	School Nurse	1024	0%	100%
McCauley	Jordan	Bus-Computer-Info Tech K-12 -- Inst. I	9	Technology	1024	100%	0%
McClain	Allison	Chemistry 7-12 -- Inst. I	9	Physical Science	1024	100%	0%
McCrane	Brian	English 7-12 -- Inst. I	9	English	1024	100%	0%
McElrath	Jennifer	General Science -- Inst. I, Physics 7-12 -- Inst. I	9, 12	Physical Science, Engineering & Design	424	100%	0%
Melone	Diane	Mathematics 7-12 -- Inst. I	9	Algebra I	1024	100%	0%
Minnich	Joshua	Social Studies -- Inst. I	10-11	American History, Civics	1024	100%	0%
Morrissey	Terrence	Technology Education K-12 (6075) -- Inst. I	10-12	Woodshop/Carpentry	1024	100%	0%
Mueller	Theodore J	English 7-12 -- Inst. I	10	English/Communication	1024	100%	0%
Naioti	Katrina A	Spanish -- Inst. I	9-10	Spanish I	1024	100%	0%
New	Stephen J	Health and Physical Education -- Inst. I	11-12	Phys. Ed. & Speech	1024	67%	33%
Nuzzi	Paul	Biology 7-12 -- Inst. I; Mathematics 7-12 -- Inst. I	9	Physical Science	656	100%	0%

O'Brien	Katelyn	Social Studies 7-12 -- Inst. I; Biology 7-12 -- Inst. II	11	Biology	617	100%	0%
O'Donnell	Brianna M	Social Studies -- Inst. I	10-12	Civics; Psychology	1024	100%	0%
Ounan	Deborah	Social Studies 7-12 -- Inst. I	9	World History	1024	100%	0%
Parcells	Spencer J	Health and Physical Education -- Inst. I; Principal K-12 -- Admin. I	11-12	Phys. Ed.	1024	67%	33%
Park	Molly K	Math 7-12 -- Inst. I	12	PreCalculus, Statistics	1024	100%	0%
Perrault	Vanessa	English 7-12 -- Inst. I	9	English	1024	100%	0%
Powell	Matt	Bus-Computer-Info Tech K-12 -- Inst. I	9	Technology	1024	100%	0%
Quintero	Sherri L	Biology 7-12 -- Inst. I	9	Biology, Env. Science	1024	100%	0%
Rahill	Christopher	English 7-12 -- Inst. I	11	English/Communication	1024	100%	0%
Recchiuti	Lynn	Not certified	10-12	Culinary	1024	0%	100%
Riechers	Emily	Mathematics 7-12 -- Inst. I	9, 12	Algebra I, Math Remediation	1024	100%	0%
Riley	Kyle A	Social Studies -- Inst. I	9-12	American History	1024	100%	0%

Robinson	Eileen	School Nurse K-12 -- Ed. Specialist I	9-12	School Nurse	1024	100%	0%
Rorer	Joshua	Social Studies 7-12 -- Inst. I	9-12	Dean of Students	1024	0%	100%
Rorer	Nicole	English 7-12 -- Inst. II; Reading Specialist -- Inst. II	9-12	Literacy Staff Coach	1024	100%	0%
Rudolf	John	English 7-12 -- Inst. I	11	English/Communication	1024	100%	0%
Rusak	Juliet	Special Education N-12 -- Inst. II; Elem. K-6 -- Inst. II	9-12	Supervisor, Special Education	512	100%	0%
Salcido	Brian	English 7-12 -- Inst. I	9	English	1024	100%	0%
Silvasy	Steve	Secondary School Counselor -- Ed. Spec. II	9-12	Guidance	1024	100%	0%
Specht	Lindsey A	Math 7-12 -- Inst. I	11-12	Algebra II; AP Calc	1024	100%	0%
Stevens	Shea	Social Studies -- Inst. I	10-12	Law Studies; Govt/Politics/Law	248	100%	0%
Stokes	Robert B	General Science -- Inst. I, Physics 7-12 -- Inst. I	9, 12	Physics II, Physical Sci	1024	100%	0%
Straszynski	Sara M	Secondary School Counselor -- Ed. Spec. I; Elementary School Counselor -- Ed. Spec. I	9-12	Guidance	1024	100%	0%
Viereck	Katie	Special Education N-12 -- Inst. II: Social Studies N-12 -- Inst. II	9-12	Special Education -- Social Studies	1024	100%	0%

Way	Erik	Math 7-12 -- Inst. I	10	Geometry	1024	100%	0%
Wisniewski	Vincent R	Social Studies -- Inst. II	11-12	Civics, AP US Hist	1024	100%	0%
Yoka	Patrick	Math 7-12 -- Inst. I	10	Geometry	1024	100%	0%
Young	Deborah E	Mental/Physical Handicap N-12 -- Inst. I; HOUSSE Designation Math 7-12	9-12	Special Education -- Math	1024	100%	0%

# **Franklin Towne CHARTER SCHOOL**

## **Board of Trustees**

### **Internal Controls Policy**

Internal controls are designed to safeguard assets and help to detect losses from employee dishonesty or error. A fundamental concept in a good system of internal control is the segregation of duties. Although the size of the Charter School's accounting staff prohibits complete adherence to this concept, implementing the following practices will improve existing internal control without impairing efficiency.

Internal controls are hereby adopted in the following areas:

- **CASH RECEIPTS**
- **PETTY CASH**
- **CASH DISBURSEMENTS**
- **ACCOUNTING SYSTEM**
- **INSURANCE COVERAGE**
- **EXPENSE REPORTS**
- **ADDITIONAL MISCELLANEOUS ITEMS**

#### **CASH RECEIPTS**

The CEO shall open all incoming mail. The Charter School's accounting staff shall be responsible for:

1. Recording the cash receipts
2. Preparing the daily bank deposit
- 3 Forwarding the cash receipts listing (along with remittance advice) to the "Accounting Staff" (the Charter School' Business Manager/Bookkeeper)

Once the Charter School's accounting staff has received the cash receipts listing, he/she will be responsible for posting incoming cash receipts to the general ledger and detail customer accounts. The Charter School's accounting staff shall also be responsible for posting cash receipts for monies received for student lunches and all student activities such as summer camp, etc.

In addition, the accounting staff shall be responsible for depositing cash receipts intact on a daily basis. No cash receipts will be held for a weekly deposit as it exposes the Charter School to loss.

### PETTY CASH

One petty cash fund shall be used instead of multiple miscellaneous cash accounts. Disbursements from the • petty cash fund shall be controlled in the same manner as disbursements from the checking account.

To provide for proper control and recording of petty cash, an "imprest system" shall be established. An imprest system is an account set up to make change or pay small obligations for which the issuance of a formal voucher and check would be too expensive and/or time consuming. Imprest accounts derive their name from the fact that the account balance is maintained at a fixed level by regular reimbursement for the exact amount of the checks written.

Under such a system, the amount of cash in the petty cash fund shall be adequate to handle all petty cash transactions for a short period of time, but the balance shall not exceed \$2500.

Formal petty cash vouchers are to be used for all working fund disbursements. Such vouchers shall be properly approved and supported, and shall be signed and dated by the payee. The maximum amount for individual fund disbursements shall be \$500.

The petty cash fund shall be reimbursed periodically with a check made payable to the petty cash custodian (the CEO or his/her designee). Proper expense accounts shall be charged as reimbursements are made. In addition, the CEO along with the Board shall set restrictions concerning the type and amount of transactions that can be handled through the petty cash fund. All disbursements are to be approved by an authorized person (one or more Board members and/or the CEO), and supported by petty cash vouchers indicating the proper account distribution. To prevent possible reuse, petty cash vouchers and supportive documents shall be cancelled by stamping "PAID".

### CASH DISBURSEMENTS

When paying bills, the Charter School's accounting staff shall:

- Indicate on the invoice that the checking of prices, extension, footings and cash discounts are correct by initialing such.

- Cancel invoices by using a rubber stamp titled "PAID" which provides spaces to indicate the date paid, check number, etc. on the invoice.
- Have the persons signing the check (Board members, CEO) initial the invoice to indicate review of the invoice.
- Signed checks shall be handed over to the school secretary and/or administrative assistant to be mailed out. Such checks are to be mailed without allowing them to be returned to the employee(s) responsible for accounts payable.

### ACCOUNTING SYSTEMS

No transaction shall be posted to a prior year or prior month by the Charter School's accounting staff; nor shall any transaction be changed or deleted by the Charter School's accounting staff. If deemed necessary, the Charter School's accounting firm with prior board approval shall make such adjustments. Controls within accounting systems shall be modified to prevent such changes.

### FIDELITY INSURANCE COVERAGE

Any employee who handles cash (either its receipt or disbursement) or who holds a position of financial trust must have fidelity bond insurance coverage. The adequacy of such coverage shall be subject to board review with the Charter School's insurance agent on an annual basis at a minimum.

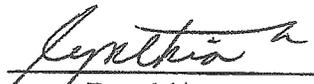
ADDITIONAL MISCELLANEOUS ITEMS

The CEO or his/her designee (the designee must be someone other than the employee maintaining cash records) is responsible for opening bank statements, canceled checks, and appropriate advices. The CEO, designee, or other responsible Board member(s) shall periodically review such items, before turning them over for reconciliation. Unusual items noted during the review shall be investigated promptly.

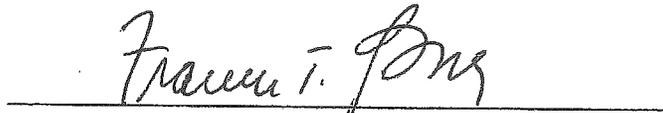
The CEO, other responsible Board member(s), or a representative from the Charter Schools accounting firm shall approve journal entries.

The CEO or designee is responsible for implementing additional procedures where necessary to ensure proper internal controls.

**TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH APPLICABLE STATE AND/ OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS CONTROL.**

  
\_\_\_\_\_  
President

ADOPTED this 6 day

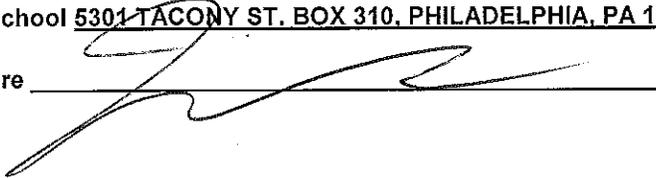
  
\_\_\_\_\_  
Secretary

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

Name of School FRANKLIN TOWNE CHARTER HIGH SCHOOL

Address of School 5301 TACONY ST. BOX 310, PHILADELPHIA, PA 19137

CEO Signature \_\_\_\_\_



**REVENUES**

<b>6000</b>		<b>REVENUE FROM LOCAL SOURCES</b>	
<b>6500</b>		<b>EARNINGS ON INVESTMENTS</b>	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	90,196
<b>6600</b>		<b>FOOD SERVICE REVENUE</b>	240,774
	6610	Daily Sales - Reimbursable Programs	
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
<b>6700</b>		<b>REVENUES FROM STUDENT ACTIVITIES</b>	400,199
	6710	Admissions	
	6720	Bookstore Sales	71,519
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	5,301
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	
<b>6800</b>		<b>REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH</b>	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	
	6890	Other Revenues from Intermediary Sources	

<b>6900</b>		<b>OTHER REVENUE FROM LOCAL SOURCES</b>	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	11,522,439
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	823,441
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	
<b>7000</b>		<b>REVENUE FROM STATE SOURCES</b>	
<b>7100</b>		<b>BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES</b>	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
<b>7200</b>		<b>REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS</b>	
	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)	20,148
	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	17,818
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	658,151
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	

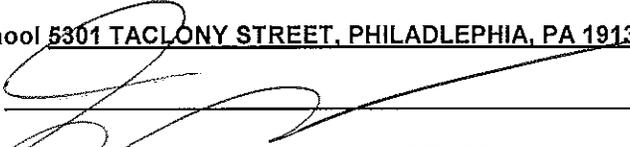
	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	961,590
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	137,698
	8520	Vocational Education	
	8530	Child Nutrition Program	324,547
	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		<b>OTHER FINANCING SOURCES</b>	
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	
<b>TOTAL REVENUES</b>			15,273,821

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

Name of School FRANKLIN TOWNE CHARTER HIGH SCHOOL

Address of School 5301 TAGLONY STREET, PHILADLEPHIA, PA 19137

CEO Signature 

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

**EXPENDITURES**

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	6,077,165
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	641,921
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	167,831
1600	ADULT EDUCATION PROGRAMS	
1700	HIGHER EDUCATION PROGRAMS	
1800	PRE-KINDERGARTEN	
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	126,239
	2110 Supervision of Pupil Personnel Services	
	2120 Guidance Services	158,652
	2130 Attendance Services	
	2140 Psychological Services	144,390
	2150 Speech Pathology and Audiology Services	
	2160 Social Work Services	
	2170 Student Accounting Services	
	2190 Other Pupil Personnel Services	
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	
	2210 Supervision of Educational Media Services	

	2220	Technology Support Services	
	2230	Educational Television Services	
	2240	Computer-Assisted Instruction Support Services	
	2250	School Library Services	
	2260	Instruction and Curriculum Development Services	
	2270	Instructional Staff Professional Development Services	
	2280	Nonpublic Support Services	
2300		SUPPORT SERVICES - ADMINISTRATION	260,477
	2310	Board Services	
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	24,912
	2360	Office of the Superintendent (Executive Director) Services	357,233
	2370	Community Relations Services	
	2380	Office of the Principal Services	547,211
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	101,403
2500		SUPPORT SERVICES - BUSINESS	257,309
	2510	Fiscal Services	
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	2,082,149
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	242,468
	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	270,148
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	56,411
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	66,314
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	

	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	186,567
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	100,000
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
3000		<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100		FOOD SERVICES	460,156
3200		STUDENT ACTIVITIES	472,632
	3210	School Sponsored Student Activities	
	3250	School Sponsored Athletics	
3300		COMMUNITY SERVICES	
	3310	Community Recreation	
	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
3400		SCHOLARSHIPS AND AWARDS	
4000		<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES</b>	
4100		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200		EXISTING SITE IMPROVEMENT SERVICES	
4300		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	



**FRANKLIN TOWNE CHARTER HIGH SCHOOL**

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2013**

**ANTHONY J. KUBICEK  
CERTIFIED PUBLIC ACCOUNTANT**

FRANKLIN TOWNE CHARTER HIGH SCHOOL  
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YEAR ENDED JUNE 30, 2013

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ANTHONY J. KUBICEK  
CERTIFIED PUBLIC ACCOUNTANT  
1240 WEST CHESTER PIKE, SUITE 210  
WEST CHESTER, PA 19382  
TEL. 610-430-7826  
FAX 610-430-0552

INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Franklin Towne Charter High School  
Philadelphia, Pennsylvania

I have audited the accompanying financial statements of the governmental activities and each major fund of Franklin Towne Charter High School (a nonprofit organization) as of June 30, 2013, 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

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I 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 audit 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of Franklin Towne Charter High School as of June 30, 2013, and the respective changes in financial position for the general fund for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued my report dated October 22, 2013 on my consideration of the Franklin Towne Charter High School's internal control over financial reporting and on my tests of its compliance with certain provisions of law, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

The management's discussion and analysis as listed in the table of contents is not a required part of the basic financial statements but is supplementary information required by U.S. generally accepted accounting principles. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Franklin Town Charter High School's basic financial statements. The introductory section and combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by U.S. Office Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Franklin Towne Charter High School. The combining and individual nonmajor fund financial statements and the schedule of expenditures of Federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.



ANTHONY J. KUBICEK, CPA

West Chester, Pennsylvania  
October 22, 2013

FRANKLIN TOWNE CHARTER HIGH SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013

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

**Financial Highlights**

- Total revenue for the fiscal year ended June 30, 2013 was \$13,053,094, representing an increase of \$788,791 from June 30, 2012.
- At the close of the current fiscal year, the School reports an ending fund balance of \$4,171,323. This fund balance increased from the previous year-end as the result of \$890,306 in excess of revenue over expenditures for the year ended June 30, 2013.
- The School's cash balance at June 30, 2013 was \$3,685,226 representing an increase of \$1,383,891 from June 30, 2012.

**Overview of the Financial Statements**

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

***Government-Wide Financial Statements***

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

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

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

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.

***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 general, student activities, food service, token and embroidery/school store 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.

FRANKLIN TOWNE CHARTER HIGH SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the School, assets exceeded liabilities by \$13,026,780 as of June 30, 2013.

Total Assets	\$27,799,089
Total Liabilities	<u>14,772,309</u>
Total Net Assets	<u>\$13,026,780</u>

The School's revenues are predominately from the School District of Philadelphia based on the student enrollment.

REVENUES	
Local Educational Agencies	\$ 9,475,224
Operating Grants and Contributions	1,984,215
Charges for Services	689,141
All Other Revenue	<u>904,514</u>
Total Revenue	<u>13,053,094</u>
EXPENDITURES	
Instruction	4,878,938
Support Services	5,453,114
Student Activities	455,870
Amortization & Depreciation	900,000
Interest Expense	<u>565,836</u>
Total Expenditures	<u>12,253,758</u>
Change in Net Assets	799,336
Net Assets, Beginning	<u>12,227,444</u>
Net Assets, Ending	<u>\$13,026,780</u>

FRANKLIN TOWNE CHARTER HIGH SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013

**Government Fund**

The focus of the School's *governmental funds* 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 funds reported an ending fund balance of \$4,171,323. For the year ended June 30, 2013, the School's revenues \$13,053,094 exceeded expenditures by \$890,306.

**General Fund Budgetary Highlights**

The School did not amend its adopted general fund budget during the year. Budgeted revenues exceeded actual revenues by \$281,808 primarily due to decreases in other local sources. Budget expenditures exceeded actual expenditures by \$1,021,224.

**Capital Asset and Debt Administration**

***CAPITAL ASSETS***

As of June 30, 2013, the School's investment in capital assets for its governmental activities totaled \$19,937,502 (net of accumulated depreciation). This investment in capital assets includes buildings, building improvements, classroom and office furniture and classroom materials.

Major capital assets acquired, include the capital improvements.

Additional information on the School's capital assets can be found in Note 5 of this report.

***LONG-TERM***

As of June 30, 2013 the Long-Term Debt was \$13,363,775.

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

The School does not foresee any substantial variations with next years' economic factors, budgets, rates or any future events that will financially impact the School.

**Future Events that will Financially Impact the School**

The School has increased their enrollment from 925 students to an expected 1,175, which is maximum capacity of the current facilities, without any significant facility/infrastructure costs. The additional funds generated will more than offset the costs of additional instructional and support services. Based upon this projection, the school expects to be able to maintain their current surplus.

FRANKLIN TOWNE CHARTER HIGH SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013

Contacting the School's Financial Management

The financial report is designed to provide interested parties a general overview of the School's finances. Questions regarding any of the information provided in this report should be addressed to the Chief Administrative Officer, Franklin Towne Charter High School, 5301 Tacony Street, Box 310, Philadelphia, Pennsylvania 19137-2308 or call (215) 289-5000.

**FRANKLIN TOWNE CHARTER HIGH SCHOOL  
STATEMENT OF NET ASSETS  
JUNE 30, 2013**

<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
Cash	\$ 3,685,226
State Subsidies Receivable	142,521
Federal Subsidies Receivable	337,531
Local Subsidies Receivable	68,320
Other Receivables	98,751
Prepaid Expenses	51,224
Current Portion, Mortgage Note Receivable	160,788
<b>Total Current Assets</b>	<u>4,544,361</u>
<b>CAPITAL ASSETS</b>	
Property and Equipment	24,967,608
Less: Accumulated Depreciation	(5,030,106)
<b>Total Capital Assets, Net</b>	<u>19,937,502</u>
<b>OTHER ASSETS</b>	
Bond Issuance Costs, Net of Accumulated Amortization	1,046,803
Mortgage Note Receivable	1,035,498
<b>Total Other Assets</b>	<u>2,082,299</u>
<b>RESTRICTED ASSETS</b>	
Investment with fiscal agent-refunding escrow	1,234,927
<b>TOTAL ASSETS</b>	<u>\$ 27,799,089</u>
<b>LIABILITIES</b>	
<b>CURRENT LIABILITIES</b>	
Current Portion, Long-Term Debt	\$ 436,540
Accounts Payable	350,525
Salaries and Contracts Payable	758,768
<b>Total Current Liabilities</b>	<u>1,545,833</u>
<b>LONG-TERM DEBT</b>	12,927,235
<b>UNEARNED REVENUE</b>	299,241
<b>TOTAL LIABILITIES</b>	<u>14,772,309</u>
<b>NET ASSETS</b>	
<b>INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT</b>	1,372,435
<b>RESTRICTED FOR:</b>	
Debt Service	1,234,927
<b>UNRESTRICTED</b>	<u>10,419,418</u>
<b>TOTAL NET ASSETS</b>	<u>13,026,780</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 27,799,089</u>

See the accompanying notes to the financial statements.

FRANKLIN TOWNE CHARTER HIGH SCHOOL  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2013

PROGRAM REVENUES

	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS CONTRIBUTIONS	NET (EXPENSES) REVENUE AND CHANGES IN NET ASSETS	TOTAL GOVT ACTIVITIES
<b>FUNCTIONS</b>					
Instruction	\$ 4,878,938	\$ -	\$ 1,724,131	\$	3,154,807
Instructional Staff Support	561,813	-	-	-	561,813
Administration Support	1,379,303	-	-	-	1,379,303
Pupil Health	95,563	16,836	-	-	78,727
Business Services	377,180	-	-	-	377,180
Operations and Maintenance	2,127,002	-	-	-	2,127,002
Student Transportation	138,292	-	-	-	138,292
Other Support Services	344,717	-	-	-	344,717
Student Activities	455,870	348,875	-	-	106,995
School Store	48,277	91,616	-	-	(43,339)
Food Service	380,967	231,814	260,084	-	(110,931)
Amorization and Depreciation Expense	900,000	-	-	-	900,000
Interest Expense	565,836	-	-	-	565,836
<b>TOTAL</b>	<b>\$ 12,253,758</b>	<b>\$ 689,141</b>	<b>\$ 1,984,215</b>	<b>\$</b>	<b>9,580,402</b>

GENERAL REVENUES

State and Local Aid not restricted to specific purposes	\$ 9,475,224
Earnings on Investments	94,538
Miscellaneous	809,976
<b>Total General Revenue</b>	<b>10,379,738</b>
<b>Changes in Net Assets</b>	<b>789,336</b>
<b>Net Assets, Beginning of Year</b>	<b>12,227,444</b>
<b>Net Assets, End of Year</b>	<b>\$ 13,026,780</b>

See the accompanying notes to the financial statements.

**FRANKLIN TOWNE CHARTER HIGH SCHOOL  
BALANCE SHEET-GOVERNMENTAL FUNDS  
JUNE 30, 2013**

ASSETS	MAJOR FUNDS				
	2012 TOTAL	FOOD SERVICE FUND	STUDENT ACTIVITIES FUND	SCHOOL STORE	GENERAL FUND
Cash	\$ 3,685,226	\$313,238	\$ 46,807	\$ 89,178	\$ 3,236,003
Slate Subsidies Receivable	142,521	-	-	-	142,521
Federal Subsidies Receivable	337,531	-	-	-	337,531
Local Subsidies Receivable	68,320	-	-	-	68,320
Other Receivables	98,751	-	-	-	98,751
Prepaid Expenses	51,224	-	-	-	51,224
Mortgage Note Receivable	1,196,284	-	-	-	1,196,284
Interfund Receivables	634,414	23,797	-	123,068	487,549
<b>Total Assets</b>	<b>\$ 6,214,271</b>	<b>\$337,035</b>	<b>\$ 46,807</b>	<b>\$ 212,246</b>	<b>\$ 5,618,183</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Accounts Payable	\$ 350,525	\$ -	\$ -	\$ -	\$ 350,525
Salaries and Contracts Payable	758,768	-	-	-	758,768
Unearned Revenue	299,241	-	-	-	299,241
Interfund Payable	634,414	-	634,414	-	-
<b>Total Liabilities</b>	<b>2,042,948</b>	<b>-</b>	<b>634,414</b>	<b>-</b>	<b>1,408,534</b>
<b>FUND BALANCE</b>					
Reserved Fund Balance (Deficit)	(38,326)	337,035	(687,607)	212,246	-
Unrestricted Fund Balance	4,209,649	-	-	-	4,209,649
<b>Total Liabilities and Fund Balance</b>	<b>\$ 6,214,271</b>	<b>\$337,035</b>	<b>\$ 46,807</b>	<b>\$ 212,246</b>	<b>\$ 5,618,183</b>

See the accompanying notes to the financial statements.

**FRANKLIN TOWNE CHARTER HIGH SCHOOL.**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

	TOTAL	FOOD SERVICE	STUDENT ACTIVITIES	SCHOOL STORE	GENERAL
<b>REVENUES</b>					
Local Educational Agency Assistance	\$ 9,475,224	\$ -	\$ -	\$ -	\$ 8,475,224
Other Local Sources	1,153,164	231,814	-	-	921,350
Slate Sources	911,651	14,611	348,875	91,616	456,549
Federal Sources	1,613,055	245,473	-	-	1,267,582
<b>Total Receipts</b>	<b>13,053,094</b>	<b>491,898</b>	<b>348,875</b>	<b>91,616</b>	<b>12,120,705</b>
<b>EXPENDITURES</b>					
Instruction	4,878,938	-	-	-	4,878,938
Support Services	1,941,116	-	-	-	1,941,116
Noninstructional Services	3,967,868	380,967	455,870	48,277	3,082,754
Capital Outlays	382,940	-	-	-	382,940
Debt Service	991,926	-	-	-	991,926
<b>Total Expenditures</b>	<b>12,162,788</b>	<b>380,967</b>	<b>455,870</b>	<b>48,277</b>	<b>11,277,674</b>
<b>REVENUES IN EXCESS OF EXPENDITURES AND NET CHANGES IN FUND BALANCE</b>	<b>890,306</b>	<b>110,931</b>	<b>(106,995)</b>	<b>43,339</b>	<b>843,031</b>
<b>FUND BALANCE (Deficit) - BEGINNING OF YEAR</b>	<b>3,281,017</b>	<b>226,104</b>	<b>(480,612)</b>	<b>168,907</b>	<b>3,366,618</b>
<b>FUND BALANCE (Deficit) - END OF YEAR</b>	<b>\$ 4,171,323</b>	<b>\$ 337,035</b>	<b>\$ (587,607)</b>	<b>\$ 212,246</b>	<b>\$ 4,209,649</b>

See the accompanying notes to the financial statements.

**FRANKLIN TOWN CHARTER HIGH SCHOOL  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET ASSETS  
JUNE 30, 2013**

<b>Total Fund Balances for Governmental Funds</b>	<b>\$ 4,171,323</b>
Total net assets reported for governmental activities in the Statement of net assets is different because:	
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds.	
Those assets consist of:	
Property and Equipment	24,967,608
Accumulated Depreciation	( 5,030,106)
Bond Issuance Cost	1,963,242
Accumulated Amortization	( 916,439)
Investment with fiscal agent	1,234,927
Long-term liabilities that pertain to governmental funds, including notes payable are not due and payable in the current period and therefore are not reported as fund liabilities. All liabilities – both current and long-term are reported in the statements of net assets. Balances at year-end are:	<u>(13,363,775)</u>
<b>Total Net Assets of Governmental Activities</b>	<b><u>\$ 13,026,780</u></b>

See the accompanying notes to the financial statements.

FRANKLIN TOWNE CHARTER HIGH SCHOOL  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2013

	BUDGET AMOUNTS ORIGINAL/FINAL	ACTUAL AMOUNTS	OVER (UNDER) FINAL BUDGET
<b>REVENUES</b>			
Local Educational Agency Assistance	\$ 9,504,513	\$ 9,475,224	\$ (29,289)
Other Local Sources	1,696,000	921,350	(774,650)
State Sources	335,000	456,549	121,549
Federal Sources	867,000	1,267,582	400,582
<b>Total Revenues</b>	<u>12,402,513</u>	<u>12,120,705</u>	<u>(281,808)</u>
<b>EXPENDITURES</b>			
Instruction	4,900,000	4,878,938	(21,062)
Support Services	2,000,000	1,941,116	(58,884)
Non-Instructional Services	4,392,898	3,082,754	(1,310,144)
Capital Outlays	350,000	382,940	32,940
Debt Service	656,000	991,926	335,926
<b>Total Expenditures</b>	<u>12,298,898</u>	<u>11,277,674</u>	<u>(1,021,224)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$ 103,615</u>	843,031	<u>\$ 739,416</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>		<u>3,366,618</u>	
<b>FUND BALANCE - END OF YEAR</b>		<u>\$ 4,209,649</u>	

See the accompanying notes to the financial statements.

FRANKLIN TOWNE CHARTER HIGH SCHOOL  
 RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND  
 BALANCES OF GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF ACTIVITIES  
 YEAR ENDED JUNE 30, 2013

Net Change in Fund Balances -- Total Governmental Funds \$ 890,306

Amounts Reported for Governmental Activities in the  
 Statement of Activities is 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 Capital Outlays  
 exceeded Depreciation in the Current Period.

Capital Outlays	382,940
Amortization and Depreciation Expense	( 900,000)

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

Repayment of Long-Term Debt and Revenue Bonds Payable	426,090
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Change in Net Assets of Governmental Activities \$ 799,336

See the accompanying notes to the financial statements.

**FRANKLIN TOWNE CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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

**Background**

Franklin Towne Charter High School (the School) is organized as a nonprofit corporation in Pennsylvania to operate a charter school in accordance with Pennsylvania Act 22 of 1997, whereby a charter is granted for a four-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 9-12. The School is located in Philadelphia and operations began during the 2000-2001 school year.

In December, 2006 the School established Franklin Towne Holdings, LLC. The entity was established to help facilitate the acquisition of the Schools' buildings. The acquisition was funded by the issuance of revenue bonds from the Philadelphia Authority for Industrial Development.

**Basis of Presentation**

The financial statements of the School have been prepared in conformity with generally Accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing government accounting and financial reporting principles. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments that have implemented GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, issued in June 1999.

**Government-Wide and Fund Financial Statements**

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

The fund financial statements (governmental fund balance sheet and statement of governmental fund. Revenues, expenditures and changes in fund balance (deficit) report on the School's general, food services and student activities funds.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

Government-wide financial statements:

The statement of net assets (deficit) and the statement of activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of the related cash flows. Grants and similar items are recognized as soon as all eligibility requirements imposed by provider have been met.

FRANKLIN TOWNE CHARTER HIGH SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

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

Fund financial statements:

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The government 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 activities reported in the Food Services, Student Activities and School Store/Embroidery Funds.

The following funds were elected as major funds by the management of the School:

Student Activities Fund – The Student Activities Fund is the operating fund of the School and accounts for all student activities revenues and expenditures.

Food Services Fund – The Food Services Fund is the operating fund of the school that accounts for the schools nutrition program.

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

Method of Accounting

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

FRANKLIN TOWNE CHARTER HIGH SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

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

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

Fund Balance Classification Policies and Procedures

As of July 1, 2010, the School adopted the provisions of GASB Statement No. 54, *Fund Balances* (“Statement 54”). Statement 54 requires the classification of the School’s fund balance in five components: non-spendable, restricted, committed, assigned and unassigned. These classifications are defined as follows:

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

Budgets and Budgetary Accounting

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

The Budgetary Comparison Schedule should present both the original and the final appropriated budgets for the reporting period. The School only has a general fund budget; therefore, the original budget filed and accepted by the Labor, Education and Community Services Comptroller’s Office is the final budget as well.

FRANKLIN TOWNE CHARTER HIGH SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

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

Use of Estimates

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

Concentration of Credit Risk

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

Cash

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

Prepaid Expenses

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

Capital Assets

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

Restricted Assets

Restricted assets represents the additional funds deposited with the Schools escrow agent that exceeds the amount required to retire the Schools previous bond issued which is now categorized as defeased debt.

Unearned Revenue

Unearned revenue represents receipts for food services, but have not been spent by the students as of June 30, 2013.

Income Tax Status

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

Advertising Costs

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

FRANKLIN TOWNE CHARTER HIGH SCHOOL  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2013

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

Uncertain Tax Positions

Effective July 1, 2009, the School implemented the new standard regarding accounting for uncertainty in income taxes. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more likely than not that the positions will be sustained upon examination by taxing authorities. It also provides guidance for de-recognition, classification, interest and penalties, accounting in interim periods, disclosure and transition.

As of June 30, 2013, the School had no uncertain tax positions that qualified for either recognition or disclosure in the financial statements. Additionally, the School had no interest and penalties related to income taxes.

The School files an income tax return in the U.S. federal jurisdiction. With few exceptions, the School is no longer subject to U.S. federal and state tax examinations by taxing authorities for the years before fiscal year ended June 30, 2010.

Subsequent Events

The School has evaluated subsequent events through October 22, 2013, the date on which these financial statements were available to be issued. There were no material subsequent events that required recognitions or additional disclosure in these financial statements.

NOTE 2 CASH

Deposits

The School's deposits are categorized below to give an indication of the level of such risk assumed by the entity at year end.

Category 1 includes deposits that are insured or collateralized with securities with securities held by the School or by its agent in the School's name.

Category 2 includes deposits collateralized with securities held by the pledging financial institutions trust department or agent in the School's name.

Category 3 includes deposits uncollateralized, including any bank balance that is collateralized with securities held by the pledging institutions or by its trust department or agent, but not in the School's name.

In accordance with Pennsylvania Statutes, the School maintains deposits at institutions, which are authorized by its Board. Deposit balances at June 30, 2013 are as follows:

	Category			Carrying Amt.
	1	2	3	
Charter School Primary Government	\$ -	\$ -	\$3,685,226	\$3,685,226

**FRANKLIN TOWNE CHARTER HIGH SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 3 RECEIVABLES**

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

**NOTE 4 MORTGAGE NOTE RECEIVABLE**

In July, 2010 the School converted advances made to Richmond Street Community Development Corporation into a formal mortgage note. Richmond Street Community Development Corporation is a discretely presented component unit of Franklin Towne Charter Elementary School. The note bears interest @ 7%, principal and interest are payable monthly through June 30, 2010, secured by a mortgage on the real and personal property of Richmond Street Community Development Corporation and Franklin Towne Charter Elementary School.

\$1,196,284

LESS: Current Portion

160,788

Mortgage Note Receivable

\$1,035,496

Maturity of the note receivables are as follows:

Year Ending June 30:	
2014	\$ 160,788
2013	172,412
2014	184,875
2017	197,262
2018	211,070
Thereafter	<u>269,877</u>
	<u>\$1,196,284</u>

**NOTE 5 CAPITAL ASSETS**

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

	Property & Equipment	Accumulated Depreciation	Net
Balance, July 1, 2012	\$ 24,584,639	\$ 4,256,076	\$ 20,328,563
Additions	382,969	774,030	391,061
Disposals	-	-	-
Balance, June 30, 2013	<u>\$ 24,967,608</u>	<u>\$ 5,030,106</u>	<u>\$ 19,937,502</u>

Depreciation expense for the year ended June 30, 2013 was \$774,030 and was charged to support services in the statement of activities.

**FRANKLIN TOWNE CHARTER HIGH SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 6 GENERAL OBLIGATION BONDS**

In May 2008 the School issued a new series of general obligation bonds through the Philadelphia Authority for Industrial Development. A portion of the Bonds were deposited in the U.S. Bank National Association in an Irrevocable Trust to provide payment for the redemption of the prior 2006 Bond series, previously issued by the School. The Philadelphia Authority for Industrial Development sold the notes to the Sovereign Bank on the date the Bonds were issued (See notes 7 & 11).

The following summarizes the new bonds issued:

2008A Bonds	\$ 9,675,000
2008B Bonds	5,525,000
2008C Bonds	<u>1,000,000</u>
Total new Bonds issued	<u>\$ 16,200,000</u>

**NOTE 7 DEFEASED DEBT**

In May 2008, the School defeased certain General Obligation Bonds by placing \$12,840,513 of the proceeds of new bonds issued (see notes 6 & 8) in an irrevocable trust to provide for all future debt service payments on the old Bonds. Accordingly, the Trust account assets and the liability for the defeased bonds are not included in the School's financial statements. On June 30, 2013, \$9,385,573 of the Bonds outstanding are considered defeased.

**NOTE 8 INVESTMENTS**

Investments as of June 30, 2013, are summarized as follows:

	<u>Cost</u>	<u>Fair Value</u>	<u>Carrying Value</u>
Restricted:			
US National Bank Association (see Note 5)	<u>\$1,234,927</u>	<u>\$1,234,927</u>	<u>\$1,234,927</u>

The US National Bank Association Investment is the additional funds deposited with the Schools escrow agent that exceeds the amount required to retire the Schools 2006 bond issue (see Notes 6, 7 & 11).

The following schedule summarizes the investment return and its classification in the statements of activities for the year ended June 30, 2013.

	<u>Unrestricted</u>	<u>Temporary Restricted</u>	<u>Permanent Restricted</u>	<u>Total</u>
Interest	\$ -	\$ 94,538	\$ -	\$94,538
Total Investment Return	<u>\$ -</u>	<u>\$ 94,538</u>	<u>\$ -</u>	<u>\$94,538</u>

FRANKLIN TOWNE CHARTER HIGH SCHOOL  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2013

NOTE 9 FAIR VALUE OF FINANCIAL INSTRUMENTS

The School's financial instruments are cash, investments, grants received, accounts receivable, accounts payable and accrued liabilities. The recorded values of cash, investments, grants received, accounts receivable, accounts payable and accrued liabilities approximate their fair values based on their short-term nature.

NOTE 10 FAIR VALUE MEASUREMENTS

The Fair Value Measurements and Disclosures topic of the FASB Accounting Standards Codification establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The School uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the School measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs would be used only when Level 1 or Level 2 inputs were not available.

The School's investments are reported at fair value in the accompanying statement of financial position as of June 30, 2013 and 2012, respectively:

Fair Value Measurements at June 30, 2013

<u>Financial Assets:</u>	<u>Fair Value</u>	<u>Quoted Market Prices (Level 1)</u>
Investments, at fair value:		
Fixed income	<u>\$1,234,927</u>	<u>\$1,234,927</u>
	<u>\$1,234,927</u>	<u>\$1,234,927</u>

Fair Value Measurements at June 30, 2012

<u>Financial Assets:</u>	<u>Fair Value</u>	<u>Quoted Market Prices (Level 1)</u>
Investments, at fair value:		
Fixed income	<u>\$1,190,298</u>	<u>\$1,190,298</u>
	<u>\$1,190,298</u>	<u>\$1,190,298</u>

Fixed Income

Investments in certain fixed income securities represent investments in debt securities. These investments are classified as Level 1 as they are traded in an active market for which daily closing prices are available.

FRANKLIN TOWNE CHARTER HIGH SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 11 LONG-TERM DEBT

In May 2008, the School issued three series of General Obligation Bonds through the Philadelphia Authority for Industrial Development. \$12,840,513 of the bond proceeds were used to establish an irrevocable trust to service the retirement of the bonds issued by the School in 2006 (see notes 6&7). On the date that new bonds were issued, the Philadelphia Authority for Industrial Development sold the notes to Sovereign Bank. The Bank then issued mortgage notes to the School in place of the bond obligations. Accordingly, these notes are reported as long-term debt on the Schools financial statements.

At June 30, 2013, long-term consisted of the following:

Mortgage note payable to Sovereign Bank, bearing interest at a variable rate per annum equal to the product of 65% of the sum of LIBOR (London Interbank Offering Rate) Rate plus two percent (2%) rounded up to one-thirty second (1/31); interest rate is fixed through a swap agreement (see note 10). Principal and interest payable monthly based on a twenty five year amortization (25). The note is secured by a mortgage on all real and personal property of the School. \$ 8,523,423

Mortgage note payable to Sovereign Bank, interest payable Monthly at a variable rate per annum equal to the product of 65% of the sum of the LIBOR (London Interbank Offering Rate) plus two percent (2%) rounded up to one-thirty second (1/32); Interest rate is fixed through a swap agreement (see note 10); Principal is payable monthly beginning June 2008 through May 2033. The note is secured by a mortgage on all real and personal of the School. 4,833,317

Note payable to Washington Savings Bank; bearing interest @ 6%, payable in monthly installments of \$3,545, through August 2013, secured by four school buses. 7,035

**FRANKLIN TOWNE CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 11 LONG-TERM DEBT (continued)**

Line of credit with Sovereign Bank with total available funds of \$150,000, Interest is payable monthly based at a variable rate equal to the sum of the LIBOR (London Interbank Offering Rate), plus two percent (2%) rounded Up to one-thirty second (1/32). Principal is due upon maturity of the line (December 31, 2013). The loan agreement contains certain financial Covenants which the School was in compliance at June 30, 2013. The Line is secured by a mortgage on all real and personal property of the School

TOTAL LONG-TERM DEBT	13,363,775
LESS: CURRENT PORTION	436,546
NET LONG-TERM DEBT	<u>\$12,927,235</u>

Maturities of Long-Term Debt are as follows:

Year ending June 30:	
2014	\$ 436,540
2015	463,897
2016	474,897
2017	493,893
2018	513,649
Thereafter	10,980,899
	<u>\$ 13,363,775</u>

**NOTE 12 DERIVATIVE FINANCIAL INSTRUMENTS**

The School entered into an interest rate swap arrangement effective May 29, 2008 with its bank that effectively fixes the interest rate on the mortgage notes the Schools bank purchased from the Philadelphia Authority for Industrial Development (see notes 6&11). The notional amount of the contract as of June 30, 2013 was \$13,400,000.

The Schools purpose in entering into this swap arrangement was to hedge against the risk of interest rate increases on the related variable rate debt. Accordingly, the swap arrangement is classified as a cash flow hedging activity and represents a derivative financial instrument. This derivative financial instrument is not held for trading purposes. Accordingly, the derivative financial instrument is reflected on the statement of net assets at its fair value. Since this instrument is classified as a hedging activity, changes in the fair value of this instrument are recognized as components of other comprehensive income. The cash flow effects of the swap arrangement are included in interest expense on the statement of activities. For the year ended June 30, 2012 there was no material effect on interest expense.

**FRANKLIN TOWNE CHARTER HIGH SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 13 REVENUE**

The School receives the majority of its funding from the School District of Philadelphia on a monthly basis based on enrollment. The rate of funding per student is determined on an annual basis. For non-special education students the charter school receives, for each student enrolled, no less than the budgeted total expenditure per average daily membership of the prior school year as defined by the Act. For the year ended June 30, 2013, the rates for regular and special education were \$8,064.15 and \$19,831.32, respectively. The annual rate is paid monthly and is prorated if a student enters or leaves during the year. Total revenue from local sources was \$9,475,224 for the fiscal year ended June 30, 2013.

**NOTE 14 MANAGEMENT FEE INCOME**

In April 2012 the School entered into a management agreement with Franklin Towne Charter Elementary School, effective July 1, 2012. Under the terms of the agreement the School received management fees from Franklin Towne Charter Elementary School for providing the Elementary School with educational and administrative services. The initial term of the agreement expired on June 30, 2013 and has been renewed for another one year term. Management fee income received under this agreement for the year ending June 30, 2013 totaled \$775,000 and is reported under other income in the financial statements.

**NOTE 15 COMMITMENTS, CONTINGENCIES AND UNCERTAINTIES**

**Management Agreement**

In March, 2013, the School amended their Business Service Agreement with the current management company. Under the terms of the amended agreement, the management company will continue to provide certain administration services to the School.

Minimum future management fees under this agreement as of June 30, 2013 are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2014	\$100,786
2015	100,786
2016	<u>100,786</u>
	<u>\$302,358</u>

**Management Fees**

Management fees relating to the current Business Services Agreement for the year ended June 30, 2013 was \$95,000.

**FRANKLIN TOWNE CHARTER HIGH SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 15 COMMITMENTS, CONTINGENCIES AND UNDERCERTAINCIES (CONTINUED)**

**Operating Lease**

In December 2006, the School and Franklin Towne Holdings, LLC (see Note 1) entered into a long-term lease and sublease agreement. In May 2008, the leases were revised as part of the new bond issue and bank financing (see notes 5&8). Under this lease agreement, the School is the landlord and Franklin Towne Holdings, LLC is the tenant. Under the terms of the sublease agreement, Franklin Towne Holdings, LLC is the sub-landlord and the School is the subtenant. Accordingly, the School pays rent to Franklin Towne Holdings, LLC. The rent is equal to the amount due under the terms of the loan and rent agreement the School and Franklin Towne Holdings, LLC entered into on December 1, 2006 and revised in May 2008 (see note 9). The expiration date for this lease agreement is January 1, 2033.

Minimum future lease payments under this operating lease as of June 30, 2013 are the following:

<u>Year Ending June 30,</u>	<u>Amount</u>
2014	\$ 1,132,644
2015	1,132,644
2016	1,132,644
2017	1,132,644
2018	1,132,644
Thereafter	<u>16,706,859</u>
	<u>\$22,370,079</u>

Rental expense relating to this operating lease for the year ended June 30, 2013 was \$1,132,644.

**Operating Leases**

**Equipment leases**

The School leases equipment under an operating lease agreement. The expiration date for the lease is June 2014. For the year ended June 30, 2013, equipment lease expense was \$24,360.

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

<u>Year Ending June 30,</u>	<u>Amount</u>
2014	<u>\$ 24,360</u>

**Loan Guarantees**

The School has signed as a guarantor to a development loan for Richmond Street Community Development Corporation. Richmond Street Community Development Corporation is a discretely presented component unit of Franklin Towne Charter Elementary School.

**FRANKLIN TOWNE CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 16 RETIREMENT PLAN**

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

The rate of contribution for employees ranges from 6.04% - 8.6% depending upon classification and elections of employees. The School's contribution is 12.36%. In accordance with Act 29 of 1994, the Commonwealth of Pennsylvania will pay school entities for contributions made to the System based on the formula in Act 29 of 1994, but not less than one-half of the school entities contributions. The School's contributions to the Plan for the years ended June 30, 2013, 2012 and 2011 totaled \$644,098, \$393,811 and \$273,700, respectively, which equals 100% of the contractually required contribution for each year as set by the State.

**NOTE 17 GRANTS**

The School participates in numerous State and Federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the School has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility 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 18 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.

**SINGLE AUDIT REQUIREMENTS**

ANTHONY J. KUBICEK  
CERTIFIED PUBLIC ACCOUNTANT  
1240 WEST CHESTER PIKE, SUITE 210  
WEST CHESTER, PA 19382  
TEL 610-430-7826  
FAX 610-430-0552

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

Board of Trustees  
Franklin Towne Charter High School  
Philadelphia, Pennsylvania

I have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Franklin Towne Charter High School as of June 30, 2013, which collectively comprise the Franklin Towne Charter High School's basic financial statements and have issued my report thereon, dated October 22, 2013. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing my audit, I considered Franklin Towne Charter High School's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Franklin Towne Charter High School's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of Franklin Towne Charter High School's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Franklin Towne Charter High School's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Franklin Towne Charter High School's financial statements that is more than inconsequential will not be prevented or detected by the Franklin Towne Charter High School's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Franklin Towne Charter High School's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I would consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Franklin Towne Charter High School's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The purpose of this report is intended solely for the information and use of management, others within the entity, and Federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

West Chester, Pennsylvania  
October 22, 2013



ANTHONY J. KUBICEK, CPA

ANTHONY J. KUBICEK  
CERTIFIED PUBLIC ACCOUNTANT  
1240 WEST CHESTER PIKE, SUITE 210  
WEST CHESTER, PA 19382  
TEL 610-430-7826  
FAX 610-430-0552

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM  
AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Trustees  
Franklin Towne Charter High School  
Philadelphia, Pennsylvania

**Report on Compliance for Each Major Federal Program**

I have audited Franklin Towne Charter High 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 each of Franklin Towne Charter High School's major federal programs for the year ended June 30, 2013. Franklin Towne Charter High School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

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

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

**Opinion on Each Major Federal Program**

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

**Report on Internal Control Over Compliance**

Management of Franklin Towne Charter High 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 Franklin Towne Charter High School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Franklin Towne Charter High 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.

My 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.



Anthony J. Kubicek, CPA  
West Chester, Pennsylvania  
October 22, 2013

FRANKLIN TOWNE CHARTER HIGH SCHOOL  
 SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
 FOR THE YEAR ENDED JUNE 30, 2013

**Financial Statements**

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?  yes  no

Reportable conditions identified not considered to be material weaknesses?  yes  no

Non-compliance material to financial statements noted?  yes  no

**Federal Awards**

Internal control over major programs:

Material weaknesses identified?  yes  no

Reportable conditions identified not considered to be material weakness?  yes  no

Any audit findings disclosed that are required to be reported in accordance with circular A-133, Section .510(a)?  yes  no

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	<u>Federal Expenditures</u>
84.010	Title I	\$ 688,612
84.367	Improving Teacher Quality	38,776
84.027	Special Education	129,535
84.287	21st Century Community Learning Center	688,249
		<u>\$ 1,545,172</u>

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

Auditee qualified as low-risk auditee?  yes  no

FRANKLIN TOWNE CHARTER HIGH SCHOOL  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2013

<u>Federal Grantor/Pass Through Grantor/Program</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
<u>Department of Education</u>			
Title I Grants to LEA's	84.010	013-110840	\$ 688,612
Improving Teacher Quality State Grants	84.387	020-110840	38,776
21st Century Community Learning Center	84.287	N/A	688,249
			<u>1,415,637</u>
 U.S. Department of Agriculture, Passed-through the Department of Education			
National School Lunch Program	10.555	362	215,835
School Breakfast Program	10.553	365	29,658
			<u>245,493</u>
 U. S. Department of Education Passed-through the Department of Education			
Special Education Grants to States	84.027	N/A	129,535
<b>Total Federal Financial Assistance</b>			<u>\$ 1,790,665</u>

See the accompanying notes to Schedule of Expenditures of Federal Awards.

FRANKLIN TOWNE CHARTER HIGH SCHOOL  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2013

**BASIS OF PRESENTATION**

The accompanying schedule of expenditures of Federal awards (the "Schedule"), includes the Federal grant activity of Franklin Towne Charter High School under programs of the Federal government for the year ended June 30, 2013. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Because the schedule presents only a selected portion of the operations of Franklin Towne Charter High School, it is not intended to and does not represent the financial position, changes in net assets or cash flows of Franklin Towne Charter High School.

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, Cost Principles for Non-Profit Organizations, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.



**pennsylvania**  
DEPARTMENT OF EDUCATION

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

October 19, 2011

Mr. Joseph Venditti  
CEO  
Franklin Towne Charter HS  
5301 Tacony Street  
Box 310, Building 108  
Philadelphia, PA 19137-2308

RECEIVED  
OCT 28 2011

Dear Mr. Venditti:

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

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

Sincerely,

Renee Palakovic

for  
Chief

Division of Federal Programs

cc: Project File



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

**School District:** Franklin Towne Chs  
**Monitor Date:** 04/04/2011  
**Monitor:** Dr. Gaylord J. Conquest  
**Contact Person:** Federal Programs Coordinator Melanie  
**Report Date:** 04/10/2011

<b>TOPIC</b>	<b>ISSUE</b>	<b>Corrective Action</b>	<b>CA Due</b>	<b>Ext Date</b>	<b>Closed</b>
Title I Highly Qualified	Ia. All core content area teachers employed by the LEA are highly qualified.	The district will submit a listing of all non-highly qualified teachers and the length of time each has been working in the position for which they are not highly qualified, along with the appropriate emergency certificate (s) issued for this time period.	07/08/2011		

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

Division of Federal Program  
 Consolidated Program Review

2010-2011 School Year

Franklin Towne Chs  
 5301 Tacony Street  
 Box 310  
 Philadelphia, PA 19137

	<u>Name</u>	<u>Phone Number</u>	Check if Interviewed
<b>Superintendent:</b>	Joseph M. Venditti	215-289-5000	<input checked="" type="checkbox"/>
<b>Business Manager:</b>	Mary Capper	215-289-5000	<input type="checkbox"/>
<b>Title I Coordinator:</b>	Melanie Reiser	215-497-8301 ext. 5	<input checked="" type="checkbox"/>
<b>Title II Part A Coordinator:</b>	Melanie Reiser	215-497-8301 ext. 5	<input checked="" type="checkbox"/>
<b>Title III Coordinator:</b>			<input type="checkbox"/>
<b>Fiscal Requirements Coordinator:</b>	Melanie Reiser	215-497-8301 ext. 5	<input checked="" type="checkbox"/>
<b>Ed-Flex Waiver Review Coordinator:</b>			<input type="checkbox"/>
<b>Title VI-B REAP Coordinator:</b>			<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:** Dr. Gaylord J. Conquest

**Visit Date:** 4/4/2011



# Title I Program Review

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

## I. Highly Qualified

Component I: Highly Qualified							
The Local School System (LEA) designs and implements procedures that ensure the hiring and retention of qualified teachers and paraprofessionals and ensure that parents are informed of educator credentials as required.							
Sec. 1111 (h)(6)(A) Sec. 1119 (a)(1-2) (c)(1)							
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1a. All core content area teachers employed by the LEA are highly qualified.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of teachers and their qualifications. <input checked="" type="checkbox"/> Number of teachers who have met highly qualified. <input checked="" type="checkbox"/> Number of teachers working toward becoming highly qualified		FTCHS has 53 core content teachers, of which 50.25 (95%) have met HQT status. A list of the teachers and their qualifications will be available during the site visit. The three teachers who are not entirely HQT have HQT Action Plans and are actively working toward meeting HQT.	
1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of teachers not highly qualified. Plan, progress & projected date of completion. <input type="checkbox"/> LEA Plan		The three non-HQTs have HQT Action Plans in place. Their progress is monitored on an ongoing basis by the principal.	

<p>2. All instructional paraprofessionals supported by Title I are highly qualified.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> List of paraprofessionals &amp; their qualifications.</p> <p><input checked="" type="checkbox"/> Verify number of paraprofessionals who have met highly qualified requirements.</p> <p><input checked="" type="checkbox"/> AA Degree and/or local assessment</p>		<p>The school employs 1 instructional paraprofessional who is HQ as she has an Associate's Degree. The paraprofessional HQ list with credentials will be provided at the site visit.</p>	
<p>3. Parents are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Copy of parent/guardian notification</p>		<p>Each year, FTCHS publishes its Annual Title I Notice on the school website, as well as distributing it at the Annual Title I Meeting. Included in this notice is the following, "Parents may request, and FTCHS then will provide, certain information on the professional qualifications of the students' classroom teachers and paraprofessionals providing services to the children. Requests should be put in writing and submitted to the CEO in the Main Office." A copy of this notice will be available at the review visit.</p>	
<p>4. Parents are notified if their child is assigned to or being taught for four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Copy of dated letter of notification to parent/guardian</p>		<p>FTCHS understands this requirement and sent out these letters on February 1, 2011. The school now maintains a template for these letters to ensure that they are mailed to parents in a timely fashion.</p>	

## II. Parent Involvement

Component II: Parent Involvement							
The LEA and schools meet parental involvement requirements.							
Sec. 1118(a)-(h) Sec. 1111(c)(14) Sec. 1111(d) Sec. 1116(a)(1)(D)							
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO 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.		FTCHS has always encouraged parent involvement and has, in the past, published the Title I Parent Involvement Policy on the school website. However, in winter 2011, FTCHS administration met with parents to update the old policy (from 2007-08). A draft of the Parent Involvement Policy was distributed to parents at the Annual Title I meeting in February and they were asked for verbal feedback or to fill out a comment form with any suggested revisions. The revision period was open for a month, but no parents commented or suggested revisions. As such, the Board approved the policy. It was then published on the school website. A copy of the Title I Parent Involvement Policy, and materials and sign-in sheets from the Annual Title I Meeting will be provided during the site visit.	

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"/>			FTCHS is a one-school LEA. Same answer as above.	
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.		This language is included in our Parent Involvement Policy. See sign-in sheet from Annual Title I meeting. We have also held a Technology Night in which parent's were introduced to the parent portal to our Student Information System and received training on how to use this system to monitor student progress. Parent involvement activities being discussed by the newly formed PTA for 2011-12 include curriculum-based sessions in reading, math, and science as well as a training on PSSA preparation.	

<p>b. Provide materials and training to help parents work with their children to improve achievement, such as literacy and technology training;</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc.		<p>We have held a Technology Night in which parent's were introduced to the parent portal to our Student Information System and received training on how to use this system to monitor student progress. The Annual Title I Meeting also included an introduction to school curriculum, assessments we use, and proficiency levels. Parent involvement activities being discussed by the newly formed PTA for 2011-12 include curriculum-based sessions in reading, math, and science as well as a training on PSSA preparation.</p>	
<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;</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.		<p>FTCHS has always had an active Home and School Association (see documents in review binder). However, in 2010-11, FTCHS formed a Parent Teacher Association (PTA). The scope of this organization will be much greater than fundraising, with the purpose being to encourage parent collaboration with staff on issues involving school operations, developing meaningful parent programs, and foster bonds between our parents and the staff. The PTA members have been brainstorming the types of parent involvement that would be meaningful and the role the PTA should play at FTCHS. Documents from our introductory PTA meeting will be available at the site review.</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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc.  <input type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets  <input type="checkbox"/> Memorandum of Understanding (MOU).		FTCHS is a high school, and, as such does not coordinate with pre-K initiatives.	
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 type="checkbox"/> Translated documents such as fliers, letters, web site postings, etc.		FTCHS administers a home language survey to all incoming students. Presently (and rarely in the past) FTCHS does not serve any students from homes where the primary language was not English. However, FTCHS does have a detailed ELL Policy that provides for translation services in the event that these students enroll.	
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.		As mentioned above, FTCHS does not serve any LEP or migrant students. However, approximately 16% of our student population is identified as students with disabilities. The parents of these students are invited to all school functions, including parent meetings and trainings.	
4. School parent involvement policies have been distributed to parents.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent meeting agendas  <input checked="" type="checkbox"/> documentation shared or distributed		The Title I Parent Involvement Policy was distributed at the Annual Title I meeting and is posted on the school website. Copies of the policy, the web-posting, and the sign-in sheet from the Annual Title I meeting will be provided at the site visit.	

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.		FTCHS has a newly revised Parent-School Compact (original compact was from 2007 -08). It was reviewed by parents at the Annual Title I meeting, but no parents offered any feedback. The Compact was approved by the Board and is posted on the school's website. A copy of the Compact and the sign-in sheets from the Annual Title I Meeting will be provided during the site visit.	
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.		FTCHS typically holds its Title I Annual Meeting during Back-to-School Nights. In 2010-11, however, the meeting was held in addition to the Back-to-School Night on February 17, 2011 and was very well attended. Copies of the agenda and sign-in sheets will be provided during the site visit.	

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.		<p>As a charter school FTCHS parents participate in an annual survey administered by the School District of Philadelphia. However, since the survey results are not readily available to charters, FTCHS has developed a draft annual parent survey to be administered in spring 2011. In addition to satisfaction questions, this survey encourages parents to comment on what the school could do to improve parent involvement and what types of parent involvement activities they would like to see in the future. This data will be used to plan 2011-12 parent activities. This survey was reviewed by the PTA and approved by them. A copy of the survey will be available at the site visit. Additionally, PTA members were all surveyed on the school's parent involvement activities. These results will also be available.</p>	
8. LEA and schools have informed parents about the existence of a parent resource center, if one exists.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools, and translated documents.		<p>NA. The school does not have a parent resource center.</p>	

### 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)							
<input checked="" type="checkbox"/> 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	NPO 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.).		
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"/>	<p><input type="checkbox"/> Reservation of Funds page of eGrants application.</p> <p><input type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds.</p>	<p>If the LEA also has schools in improvement or corrective action, 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)							
<input checked="" type="checkbox"/> 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	NPO 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"> <li>Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.).</li> <li>If applicable, the notification must be provided in different languages.</li> </ul>		

<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"/> Webpage <input type="checkbox"/> Student attendance for building offering choice. <input type="checkbox"/> Low Income or FRL numbers for school in SI 2 or CA.			
<p>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"/> Copy of school improvement plan <input type="checkbox"/> Copy of Statement of Quality Assurance submitted to PDE with appropriate signatures. <input type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)			
<p>4. Each school identified for improvement must spend at least 10% of its Title I building allocation on professional development activities.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds. <input type="checkbox"/> Sign-in sheets for professional development activities. <input type="checkbox"/> Meeting minutes or agendas regarding scientifically based methods and strategies. <input type="checkbox"/> Title I Budget			
<p>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"/> Meeting agendas <input type="checkbox"/> Parent notifications <input type="checkbox"/> Meeting minutes			

V. School Choice

Component V: School Choice							
The LEA ensures that requirements for public school choice are met.							
Sec. 1116(b)(1)(D) and (E) Sec. 1112(g)(4)							
<input checked="" type="checkbox"/> If the LEA has no buildings in School Improvement I or choice can't be offered because there are no schools available for choice, this section can be skipped.							
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. The LEA at least 14 days prior to the beginning of the school year notified parents of all students enrolled in the identified school of their option to transfer their children to another public school within the LEA that is NOT identified for improvement or corrective action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that informs parents of school choice and the process to be used to exercise the option.  <input type="checkbox"/> Verification of date of parent notification.	<ul style="list-style-type: none"> <li>Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.).</li> <li>This notice may be a part of the general school improvement notification or it may be a separate notice.</li> <li>If applicable, the notification must be provided in different languages.</li> </ul>		
2. The LEA posted on their website prior to the beginning of the school year: a. Number of students eligible for transfer. b. Number of students who transferred. c. List of available schools for Choice transfers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA Webpage  <input type="checkbox"/> Student attendance for building offering choice.  <input type="checkbox"/> List of schools not in improvement available to accept Choice transferred students.			

<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"/>	<input type="checkbox"/> Explanation or copy of policies regarding the prioritization that took place when granting school choice transfers.	<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"/>	<input type="checkbox"/> Reservation of Funds page of eGrants application.  <input type="checkbox"/> Other financial documents to document state and local funds used to support school choice costs.	<ul style="list-style-type: none"> <li>LEAs must set aside a minimum of 5%, but do not have to exceed 20%.</li> </ul>		
<p>5. If the LEA requested rollover of unused funds set aside for Choice 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"/> Appropriate records used to record school choice information.  <input type="checkbox"/> Choice data is entered in eGrants	<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"/>	<input type="checkbox"/> Appropriate records used to record school choice information.  <input type="checkbox"/> Choice data is entered in eGrants			

## 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	NPO Comments
1. The LEA at the beginning of the school year 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.  <input type="checkbox"/> Verification of date of notification.	<ul style="list-style-type: none"> <li>Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.).</li> <li>This notice may be a part of the general school improvement notification or it may be a separate notice.</li> <li>If applicable, the notification must be provided in different languages.</li> <li>SES may not replace other school programs (Supplement vs. Supplant)</li> </ul>		

<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.		
<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>8. The LEA maintains records regarding the numbers of students participating in SES, the buildings they attend and the providers used.</p>	<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.			

<p>7. 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"/>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Parent Notification</li> <li><input type="checkbox"/> LEA Website</li> <li><input type="checkbox"/> FBO/CBO correspondence, phone logs or posters</li> <li><input type="checkbox"/> DFP notification and Assurances for Rollover Form</li> </ul>	<p>Reviewers should ask parents if they were aware of the opportunity to request SES.</p>		
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## VII. Schoolwide Programs

### Component VII: Schoolwide Programs

The LEA and schools develop schoolwide programs that 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	NPO 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 checked="" 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 checked="" type="checkbox"/> Planning Team roster and calendar of meetings. <input checked="" type="checkbox"/> Plan approval. <input type="checkbox"/> Budget Reports. Copy of schoolwide plans		As a charter school, FTCHS is a one-school LEA. The LEA and the school are the same entity. Our most recent SWP was the 2006-2007 School Improvement Plan. But, since FTCHS has made great academic gains and introduced new curriculum and instructional strategies, we are presently revising our SWP. We have submitted our intent to submit a revised Schoolwide Program to PDE. A draft of the plan (which will be submitted in late spring), includes the planning team roster.	

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 type="checkbox"/> Schoolwide agenda/minutes. <input checked="" type="checkbox"/> School wide plan that includes goals. <input type="checkbox"/> Completion of approved Generation 5 "Getting Results" School Improvement plan. (All required components are embedded in this plan.) <input 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.		The draft revised SWP contains all 10 components. While the current SWP on file with PDE is from 2006-07, FTCHS evaluates this plan each year during the Charter Annual Report, which includes an needs assessment, goals, and strategies to address needs. A copy of this section of the Annual Report will be provided at the site visit.	
2a. Comprehensive Needs Assessment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			See draft revised SWP and pages 7-9 and 17-19 of current plan.	
2b. Schoolwide reform strategies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			See draft revised SWP, Charter Annual Report, and pages 10-15 and 20-25 of current plan.	
2c. Instruction by highly qualified staff	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			See draft revised SWP.	
2d. High quality and ongoing professional development	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			See draft SWP, newly approved Professional Development Plan, and pages 38-41 of current plan.	
2e. High-quality teachers to "high-need" schools	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			FTCHS only has one school.	
2f. Parent Involvement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			See draft revised SWP and pages 35-37 of current plan.	
2g. Transitioning preschool children	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			FTCHS is a high school.	

2h. Teacher input in assessment decisions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			See draft revised SWP.
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"/>			See draft of SWP, Charter Annual Report, and pages 10-15 and 20-25 of current plan.
2j. Coordinated budget	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			See draft of revised SWP. FTCHS integrates Title I and Title II in our SWP.
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		FTCHS integrates Title I and Title II in our 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	NPO 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"> <li>• using effective instructional methods and strategies that strengthen the core academic program of the school</li> <li>• primary consideration to providing extended learning time for students served</li> <li>• an accelerated high quality curriculum</li> <li>• Minimizing the removal of children from regular classroom during regular school hours.</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<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"/>	<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"/>	<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)							
<input checked="" type="checkbox"/> 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	NPO 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	NPO 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

All forms and documentation for Title I are in compliance. The PTA group at Franklin Towne appears to have a good start in planning for parent activities which are curricular based for 2011-2012 school year. It is the recommendation of the federal monitor that you utilize the results of your parent survey to assist them in their planning in order to maximize the turnout at each meeting. Also remember to keep the sign-in sheets for each meeting to substantiate the fact that the meeting actually happened which was a problem this year.

# Title II A Program Review

## Highly Qualified

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO 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)&amp;(3) and Section 2141 (a)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Highly Qualified Plan <input checked="" type="checkbox"/> List of teacher qualifications <input checked="" type="checkbox"/> Principal Attestation ( <i>PDE Form 425</i> ) <input checked="" type="checkbox"/> HQT IPDPs prepared for each teacher who is not highly qualified		50.25 out of 53 core content teachers in 2010-11 are HQT (95%). The three teachers who are not fully HQT have HQT IPDPs. The Principal has completed the PDE Form 425. As for our HQ plan, FTCHS has made great strides in raising our HQT percentage in recent years, owing largely to our new policy of hiring only certified teachers. Our greatest challenge has been getting our certified special education teachers in full-time classrooms to pass all relevant Praxis exams, but their IPDPs (as well as our changes in rostering) are alleviating this concern.	
2. The LEA is implementing an individualized professional development plan for non-highly qualified teachers as indicated in the annual principal attestation ( <i>PDE Form 425</i> ). *This applies to LEAs that have not maintained highly qualified teacher status for 2 consecutive years. <i>Section 2141(c)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Individual professional development plan for each nonHQ teacher <input checked="" type="checkbox"/> LEA-supported and/or sponsored PD exists to assist teachers		Individualized professional development plans have been developed for our three non-HQTs.	

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
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>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<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>		Not applicable. FTCHS has made AYP for four consecutive years.	

## Professional Development

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO 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		FTCHS conducted a comprehensive needs assessment when developing its professional development plan. The needs assessment included a review of historical assessment data, an analysis of staff experience, and a teacher survey. The needs assessment is summarized in our newly approved PD plan, which will be provided during the site visit. Additionally, we will provide a copy of our teacher professional development survey and the summary of findings from this.	
5. The LEA involves parents in the planning of professional development activities. <i>Section 2122 (b)(7)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Meeting Notices		Yes, parents were included on the Professional Education Planning Committee. Additionally, FTCHS has included a question specific to professional development in our new parent survey (to be administered in spring 2011).	
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.		Yes. Please refer to our Professional Development Plan (to be provided at the site visit). Every professional development activity is aligned with research and best practices and fits into the school's strategic goals. Copies of PD schedules, training materials, etc. will be provided during the site visit.	

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
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&amp;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 type="checkbox"/> Attendance rosters		Copies of PD schedules, training materials, etc. will be provided during the site visit.	
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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> PD needs assessment <input type="checkbox"/> Teacher surveys <input type="checkbox"/> ACT 48 PD plan		Our needs assessment did not identify any significant achievement gap the separates low-income and minority students from other students. The strategies included in our PD plan are aimed at improving instruction for all students.	

## Class Size Reduction

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
9. The LEA targets funds to schools that have the lowest portion of highly qualified teachers; have the largest average class size; or are identified for school improvement. <i>Section 2122 (b)(3)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Class rosters <input type="checkbox"/> Highly Qualified Teachers <input type="checkbox"/> SI Schools		NA. FTCHS is a one-school LEA. All funds go to its one school.	
10. The LEA utilizes highly qualified teachers to reduce class size. <i>Section 2123 (a)(2)(B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Highly Qualified Teacher Credentials from PDE		Yes. Over the past three years, FTCHS has added new positions to reduce class size. These positions are staffed by HQT teachers. Our Title I budget breakdown in conjunction with our HQT listing provide evidence that these teachers are HQT.	
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		This is not applicable to charter schools.	

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
12. LEA ensures equitable distribution of experienced and HQ teachers within the districts schools to ensure poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. <i>Section 1112(c)(1)(L)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Equity Plan <input type="checkbox"/> Agendas of Equity Plan Meetings <input type="checkbox"/> Meeting minutes of Equity Plan writing & planning sessions. <input type="checkbox"/> Teachers are reassigned <input type="checkbox"/> Changes to union contract <input type="checkbox"/> Review of HQT/NHQT data and strategies revised in equity plan when there is no improvement		FTCHS has a process for ensuring equity. Once the school develops rosters for the semester, the Roster Administrator reviews student class demographics in each class taught by a non-HQT or inexperienced teacher. If there is a disproportionate percentage of economically disadvantaged or minority students in these classes, class rosters are adjusted to remediate the inequity.	

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**Comments**

All documentation for Title II is in compliance. The school allocates time during the week for professional development and implements the program well.

# Component XI: Fiscal Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p><b>A. Audits</b></p> <p><b>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.</b></p> <p><b>OMB Circular A-87</b></p>	<p>1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> LEA response to findings.</p> <p><input type="checkbox"/> PDE follow-up reviews of findings.</p> <p><input type="checkbox"/> Independent auditors report shows that the LEA has corrected all action required.</p>	<p>PDE Monitor review single audit from previous year (federal programs only) and reviews district comments (management letter).</p>	<p>The independent audits for 2009-10 and 2008-09 will be available during the review visit. FTCHS did not have any findings related to federal programs in either year. Page 26 of FTCHS' 2009-10 audit indicates the FTCHS has complied, in all material respects, with government accounting standards and there were no deficiencies in internal control over compliance.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<b>B. Carryover</b>  <b>The LEA complies with the carryover provisions of Title I.</b>  <b>Sec. 1127</b>	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.		FTCHS has never carried over more than 15% of its allocation from one year to the next. We did not have any carry-over from 2009-10 to 2010-11. A copy of the Carry-Over screen shot from the Title I general budget will be available during the review.
	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.		Not applicable.
<b>C. Rank Order</b>	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"/> Documentati on detailing the poverty data used to determine eligibility		Not applicable. FTCHS is a one-school LEA. All funding is allocated to this one 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>Not applicable. FTCHS is a one-school LEA. All funding is allocated to this one 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>Not applicable. FTCHS is a one-school LEA. All funding is allocated to this one 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>Not applicable. FTCHS is a one-school LEA. All funding is allocated to this one school.</p>
	<p>5. Allocations given to Title I schools match approved amounts on consolidated application.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Local budget sheets. <input type="checkbox"/> System tracking expenditure reports.</p>		<p>Not applicable. FTCHS is a one-school LEA. All funding is allocated to this one school.</p>
	<p>6. The prekindergarten (PreK) children are excluded from the poverty count of any school.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> The LEA's count of children from low income families does not include children under the age of 5.</p>		<p>FTCHS is a high school. We do not have any pre-K students.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p><b>D. Supplement / Supplant</b></p> <p>The LEA ensures that Title I funds are used only to supplement or increase non-Federal sources used for the education of participating children and not to supplant funds from non-Federal sources.</p> <p>Sec. 1114 Sec. 1115 Sec. 1116 Sec. 1120A</p>	<p>1. LEA approved budget and records of expenditures of Title I funds at the district level match.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Statement of Allocation &amp; Expenditures</p>	<p><b>Pertains to:</b></p> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul> <p>*Documentation may minimal or non-existent in cases regarding supplanting. If you think there may be a problem, refer to DFP Regional Coordinator.</p>	<p>FTCHS funds the same activities through Title I and Title II each year to avoid supplanting, typically funding teachers, support staff, parent involvement, professional development, and curriculum supplies (with the vast majority going toward salaries and benefits). When the school receives additional funds, such as Title I ARRA, we ensure that we are spending these funds on supplemental expenses. All of our Title I ARRA expenses were for one-time expenditures. Our budget break-downs for 2010-11 and 2009-10 illustrate that we are maintaining effort.</p>

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Statement of Allocation & Expenditures. <input checked="" type="checkbox"/> Expenditures match SWP activities <input checked="" type="checkbox"/> State/local fund expenditures have not decreased		As noted above, our ARRA documentation will serve as evidence of us not supplanting. Additionally, we will provide the most recent letter from PDE indicating that we have maintained fiscal effort.
	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		Not applicable. FTCHS is a SWP.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<b>E. Equipment and Related Property</b>  <b>OMB Circular A-87</b> <b>EDGAR 80.32</b>	1. LEA maintains Inventory records, purchase orders and receipts for equipment purchased.	☑	☐	☐	☑ Inventory is on file and up to date (All equipment at \$1,500 or LEA capitalization threshold \$_____ is maintained).	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul>	FTCHS rarely uses federal funds to purchase equipment. However, the receipt of ARRA funding in 2009-10 allowed us to make significant investments in instructional technology. All these purchases have been inventoried and labeled according to our equipment procedures. A copy of these procedures and our inventory list will be available at the site visit. Equipment is also properly labeled.
	2. The LEA conducts a physical inventory of all equipment at least once every two years.	☑	☐	☐	☑ Equipment Inventory List	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul>	A copy of our equipment inventory procedures and current inventory list (including small and attractive items) will be available at the site visit.
<b>F. Compliance to Reservations</b>							

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p><b>The LEA complies with requirements regarding the reservation of funds. Sec. 1113 Sec. 1116 Sec. 1118</b></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"/>	<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><b>Pertains to:</b></p> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul>	<p>This requirement does not apply to charter schools.</p>
	<p>2. LEA has reserved a minimum of 5% up to a maximum of 20% for transportation/supplemental services or both unless a lesser amount is needed. (for school improvement schools only; if no schools in school improvement, check NA)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Reservations are in the ROF screen on egrants. <input type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items. <input type="checkbox"/> LEA documents expenditures for choice and supplemental services (agreements between LEA and providers).		<p>FTCES 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 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.	A copy of the ROF screen shot will be available at the site visit along with our budget-breakdown reflecting our 1% set aside for parent involvement.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	4. LEAs with 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.		FTCHS is not in School Improvement.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<b>G. Obligating Funds</b>	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"/> Rider or Grant Approval Letter <input checked="" type="checkbox"/> Expenditure records begin on or after approval date	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul>	The 2010-11 Consolidated Application has not been approved yet. However, our grant approval letter and expenditure records from 09-10 will illustrate that we do not obligate funds prior to the program approval date.
<b>H. Nonpublic School Services</b>	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.	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul>	This is not applicable to charter schools.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<b>I. Time Documentation</b>	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	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul>	Semi-annual time certifications are maintained for applicable employees. These will be available during the site visit.
	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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Logs <input type="checkbox"/> Staff Calendars <input type="checkbox"/> Staff Schedules	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul>	FTCHS maintains monthly time documentation logs for its three prorated staff. These logs will be available during the site visit.
<b>J. Record Retention</b>	1. Records are maintained for a period of 7 years	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul>	FTCHS understands that records must be maintained for a period of 7 years. This requirement is included in the school's Board-approved Record Retention and Destruction Policy.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<b>K. America Reinvestment &amp; Recovery Act of 2009</b>	1. Title I, Supplemental (ARRA) funds & expenditures are tracked separately from Title I, A Basic funds	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Invoices <input checked="" type="checkbox"/> Purchase orders <input checked="" type="checkbox"/> Equipment tracking logs	Information on the approved consolidated application should match actual expenditures	Our consolidated application budget and our FER expenditures match.
	2. Data Collection/Submission - LEAs have source data to reflect reported information on Title I, Supplemental (ARRA) funds to PDE.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> ARRA 1512 survey <input checked="" type="checkbox"/> Payroll <input checked="" type="checkbox"/> Invoices <input type="checkbox"/> SWP <input checked="" type="checkbox"/> Purchase orders	Information submitted on the ARRA 1512 Survey should be verified on site by reviewing information in "suggested evidence."	FTCHS will provide back-up documentation to ARRA expenditures.
	3. LEA has submitted its School Level Expenditure Data 2008-2009 from state & local funds in eGrants	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> eGrant report	You will find this report on the main menu screen in eGrants. Its the 2nd link in middle of page reads: School Level Expenditure Data 2008-2009. (Top of the screen should say Program Year is currently 2010 - 2011). *Deadline for this report is February 26, 2010.	The report was filed in winter 2009. A copy of the report will be provided during the site visit.

%>

## Comments

All documentation relating to the Fiscal Requirements are in compliance. Although Franklin Towne CHS has a procedure for removing a piece of equipment from their records, it was the recommendation of the federal monitor that the board develop a board policy for the disposal of the equipment.

## Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
Franklin Towne Charter High School	4/4/2011	Alexis Bizarro	Chemistry and Forensics
Franklin Towne Charter High School	4/4/2011	Alina Whittle	Title I Parent
Franklin Towne Charter High School	4/4/2011	Christopher Rahill	11th Grade English
Franklin Towne Charter High School	4/4/2011	Eugenia Koo	Assistant Principal
Franklin Towne Charter High School	4/4/2011	Georgie Landis	Title I Parent
Franklin Towne Charter High School	4/4/2011	Jason Kegel	Principal
Franklin Towne Charter High School	4/4/2011	Jennifer Daley	10th Grade Math Teacher
Franklin Towne Charter High School	4/4/2011	Joe Bianchino	Director of Operations
Franklin Towne Charter High School	4/4/2011	Kelly King	11th-12th Grade Math
Franklin Towne Charter High School	4/4/2011	Kevin Brady	Title I Parent
Franklin Towne Charter High School	4/4/2011	Mary Capper	Business Manager
Franklin Towne Charter High School	4/4/2011	Melissa McCoy	9th Grade English
Franklin Towne Charter High School	4/4/2011	Nicole Donovan	Dean of Students
Franklin Towne Charter High School	4/4/2011	Pat LePera	Title I Parent
Franklin Towne Charter High School	4/4/2011	Sharmon James	School Psychologist
Franklin Towne Charter High School	4/4/2011	Stacey Gilborges	Title I Parent
Franklin Towne Charter High School	4/4/2011	Tim Loranger	Technology Director



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF EDUCATION  
333 MARKET STREET  
HARRISBURG, PA 17126-0333  
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Bureau of Special Education  
717-783-6913

FAX: 717-783-6139

March 9, 2010

Mr. Joseph Venditti  
CEO  
Franklin Towne CHS  
5301 Tacony Street  
Box 310, Building 108  
Philadelphia, Pa 19137-2308

Dear Mr. Venditti:

I have been informed that the areas of noncompliance cited as a result of the special education compliance monitoring visit conducted on January 15, 2009 have been corrected as of January 28, 2010 by the charter school. It is with pleasure that I commend you and your staff for efforts made in achieving resolution of the noncompliance areas.

Please note, if you have improvement plans that were developed as a component of the corrective action plan, they will remain open and you are required to implement the improvement plans until the specific corrective action for those items has been completed as approved by your adviser.

As you know, compliance monitoring is required by Federal regulations to determine a local education agency's compliance with Federal and State requirements for students identified as eligible for special education. Your response to the monitoring visit and subsequent corrective action assures the continuation of improved special education services to Pennsylvania students.

The Department of Education appreciates your cooperation and the Bureau of Special Education remains available to you should you desire further assistance in the future.

Sincerely,

A handwritten signature in black ink, appearing to read "John J. Tommasini".

John J. Tommasini  
Director

Summer Transition Conf. @ State College  
7/22 ~ 7/24



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March 2, 2009

Mr. Joseph Venditti  
CEO  
Franklin Towne CHS  
5301 Tacony Street  
Box 310, Building 108  
Philadelphia, Pa 19137-2308

Dear Mr. Venditti:

Enclosed is the Report of Findings presenting results of the cyclical monitoring which was conducted by the Bureau of Special Education (BSE) in the Franklin Towne CHS the week of January 15, 2009.

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

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

- Notification to the entity granting the charter of the failure of the charter school to comply with federal regulations.
- Deferment of the disbursement of state or federal funds pending resolution of the issue
- Reduction of the amount of funds (for example, by the amount of money it takes to provide an appropriate education to a particular child or children) if a district is unwilling to provide appropriate services

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

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

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

Sincerely,

John J. Tommasini  
Director

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

CC: Chairperson  
Jill Deitrich  
SD Monitoring File

- Statements of corrective action required for those criteria not met. *Criteria not met that require corrective action by the school district are gray-shaded.*

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

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

With respect to the File Review, because students were selected at random, findings are generalized to the entire population of students with disabilities. During the corrective action review, the BSE Single Point of Contact (SPOC) will select students at random and not focus solely on those students in the original sample, although specific circumstances may warrant follow up of students in the original sample. Consequently, the charter school should approach corrective action on a systemic basis. If there has been a finding of noncompliance regarding the appropriateness or implementation of an individual student's program, the individual students are identified by student number to the charter school and, because of the significance of the provision of a free appropriate public education (FAPE) to these students; the charter school must take immediate, individual corrective action.

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

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



**Executive Summary  
BSE Compliance Monitoring Review  
of the  
Franklin Towne CHS**

**PART I  
SUMMARY OF FINDINGS**

**A. Review Process**

Prior to the Bureau of Special Education (BSE) monitoring the week of January 15, 2009, the Franklin Towne CHS was formally notified of the dates the onsite review would be conducted. Notice and invitation to comment was also provided to the Local Task Force on Right-to-Education. The charter school was informed of its responsibility to compile various reports, written policies, and procedures to document compliance with requirements.

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

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

**B. General Findings**

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

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

**Commendations**

In addition to reporting the status of compliance, the BSE wishes to recognize the Franklin Towne CHS for the following:

- The Charter School is commended for maintaining a 1:15 staff ratio in providing services to students with disabilities. This ratio allows for students to receive increased amounts and intensity of direct special education services.

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

**C. Overall Findings**

**1. FACILITATED SELF-ASSESSMENT (FSA)**

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

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

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

**2. FILE REVIEW (Student case studies)**

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

The status of compliance of the Franklin Towne CHS is as follows:

Sections of the FILE REVIEW	In Compliance	Out of Compliance	NA
Essential Student Documents Are Present and Were Prepared Within Timelines	76	2	82
Evaluation/Reevaluation: Process and Content	112	15	653
Individualized Education Program: Process and Content	478	42	250
Procedural Safeguards: Process and Content	116	3	1
<b>TOTALS</b>	<b>782</b>	<b>62</b>	<b>986</b>

### 3. TEACHER AND PARENT INTERVIEWS

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

	# Yes Responses	# No Responses	# of Other Responses
Program Implementation: General Ed Teacher Interviews	230	2	18
Program Implementation: Special Ed Teacher Interviews	257	3	50
Program Implementation: Parent Interviews	93	4	30
<b>TOTALS</b>	<b>580</b>	<b>9</b>	<b>98</b>

### 4. STUDENT INTERVIEWS

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

### 5. CLASSROOM OBSERVATIONS

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

	# Yes Responses	# No Responses	# of Other Responses
Classroom Observations	48	0	15

## PART II CORRECTIVE ACTION PROCESS

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

- Criteria Number
- Statements of all requirements
- Whether each requirement was met, not met, not applicable or other

## 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: Franklin Towne CHS

Chief Executive Officer: Mr. Joseph Venditti

Special Education Director/Coordinator: Jen Edwards

BSE Special Education Adviser: Walter Howard

Date of Report: March 09, 2010      **Reminder: The timelines for corrective action of all non-compliance items may not exceed ONE YEAR from the Report of Findings Date.**

First Visit Date: March 26, 2009

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

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						5. FSA-DISPUTE RESOLUTION (DUE PROCESS HEARING DECISION IMPLEMENTATION)  Standard: The LEA uses dispute resolution processes for program improvement.			
Y						8. FSA-PROCEDURAL REQUIREMENTS FOR SUSPENSION  Standard: The LEA adheres to procedural requirements in suspending students with disabilities.			
Y						10. FSA-INDEPENDENT EDUCATIONAL EVALUATION  Standard: The LEA documents a procedure for responding to requests made by parents for an independent educational evaluation at public expense.			
Y						11A. FSA-LEAST RESTRICTIVE ENVIRONMENT  Standard: The LEA's continuum of special education services supports the availability of LRE under 34 CFR Part 300.			
Y						12. FSA-EXTENDED SCHOOL YEAR SERVICES			
Y						13. FSA-RELATED SERVICE INCLUDING PSYCHOLOGICAL COUNSELING			
Y						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.			
						INTERVIEW RESULTS (Parent)			
						P 62. My school district/charter school makes available training related to the needs of students with disabilities that I could attend.			
					3	Always			
					0	Sometimes			
					0	Rarely			
					0	Never			
					1	Don't Know			
					0	Does not Apply			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					3 0 0 0 1 0	P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum.  Always Sometimes Rarely Never Don't Know Does not Apply			
Y						18. FSA-SURROGATE PARENTS (STUDENTS REQUIRING)  Standard: The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.			
Y						19. FSA-PERSONNEL TRAINING  Standard: In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.			
						INTERVIEW RESULTS (General & Special Education Teacher)			
10	0	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
10	0	0				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
10	0	0				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
10	0	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?			
6	0	4				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
8	2	0				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						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.			
Y						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			
						<b>Topical Area 2: Delivery of Service</b>			
Y						17. FSA-PUBLIC SCHOOL ENROLLMENT  Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						22. FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION  Standard: LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			
						<b>CLASSROOM OBSERVATIONS</b>			
5	0	2		2		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
7	0	0		2		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			
4	0	5		0		CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?			
9	0	0		0		CO 4. If the student is in a regular education setting, is he/she participating in the lesson taught by the general education teacher or a co-teacher?			
9	0	0		0		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	3		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)			
						P 55. My child does classroom work in a regular classroom with students without disabilities.			
					2	Always			
					2	Sometimes			
					0	Rarely			
					0	Never			
					0	Don't Know			
					0	Does not Apply			
						P 56. My child participates or has the opportunity to participate in school activities other than classroom work, including extra-curricular activities, with students without disabilities.			
					4	Always			
					0	Sometimes			
					0	Rarely			
					0	Never			
					0	Don't Know			
					0	Does not Apply			
10	0	0				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
10	0	0				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
10	0	0				GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
10	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
10	0	0				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
10	0	0				GE 80. Is the student making progress within the general education curriculum?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
8	0	2				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
10	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
10	0	0				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
10	0	0				SE 97. Have necessary supports been offered and/or provided to enable that participation?			
10	0	0				SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?			
8	1	1				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
0	0	10				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			
10	0	0				SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom?			
						<b>Topical Area 3: Performance Indicators</b>			
Y						5A. FSA-EFFECTIVE USE OF DISPUTE RESOLUTION  Standard: The LEA uses dispute resolution processes for program improvement.			
Y						6. FSA-GRADUATION RATES (SPP)  Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.			
Y						7. FSA-DROPOUT RATES (SPP)  Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						8A. FSA-SUSPENSION RATES  Standard: The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			
Y						11. FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP)  Standard: Students with disabilities are provided for in the least restrictive environment			
Y						16. FSA-PARTICIPATION IN PSSA AND PASA (SPP)  Standard: The LEA's population of students who participate in state assessment is comparable with the state data.			
Y						16A. FSA-DISTRICT-WIDE ASSESSMENT			
						<b>Topical Area 4: Evaluation and Reevaluation Process and Content</b>			
						<b>CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION</b>			
						<b>PERMISSION TO EVALUATE (File Reviews)</b>			
0	0	10				FR 153. PTE-Consent Form is present in the student file			
0	0	10				FR 154. Demographic data			
0	0	10				FR 155. Reason(s) for referral for evaluation			
0	0	10				FR 156. Proposed types of tests and assessments			
0	0	10				FR 157. Parent signature or documentation of reasonable efforts to obtain consent			
0	0	10				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
0	0	10				FR 159. Parent has selected a consent option			
						<b>PERMISSION TO REEVALUATE (File Reviews)</b>			
3	0	7				FR 194. PTRE-Consent Form is present in the student file			
3	0	7				FR 195. Demographic data			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	7				FR 196. Reason for reevaluation			
3	0	7				FR 197. Types of assessment tools, tests and procedures to be used			
3	0	7				FR 198. Contact person's name and contact information			
3	0	7				FR 199. Parent has selected a consent option			
3	0	7				FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
						<b>AGREEMENT TO WAIVE REEVALUATION (File Reviews)</b>			
7	0	3				FR 201. Agreement to Waive Reevaluation is present in the student file			
7	0	3				FR 202. Waiver was completed within required timelines			
7	0	3				FR 203. Reason reevaluation is not necessary at this time is included			
7	0	3				FR 204. Contact person's name and contact information			
6	1	3			14%	FR 205. Parent has selected a consent option			
6	1	3			14%	FR 206. Parent signature			
						<b>EVALUATION REPORT (INITIAL) (File Reviews)</b>			
0	0	10				FR 160. ER is present in the student file			
0	0	10				FR 161. Evaluation was completed within timelines			
0	0	10				FR 162. A copy of the ER was disseminated to parents at least 10 school days prior to meeting of the IEP team (unless this requirement is waived by parent in writing)			
0	0	10				FR 163. Demographic data			
0	0	10				FR 164. Date report was provided to parent			
0	0	10				FR 165. Reason(s) for referral			
0	0	10				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
0	0	10				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 168. Teacher observations and observations by related service providers, when appropriate			
0	0	10				FR 169. Recommendations by teachers			
0	0	10				FR 170. The student's physical condition (including health, vision, hearing); social or cultural background; and adaptive behavior relevant to the student's suspected disability and potential need for special education			
0	0	10				FR 171. Assessments, including when appropriate, current classroom based assessments, aptitude and achievement tests; local and/or state assessments; behavioral assessments; vocational technical education assessment results; interests, preferences, aptitudes (for secondary transition); etc.			
0	0	10				FR 172. If an assessment is not conducted under standard conditions, description of the extent to which it varied from standard conditions (including if the assessment was given in the student's native language or other mode of communication)			
0	0	10				FR 173. Lack of appropriate instruction in reading			
0	0	10				FR 174. Lack of appropriate instruction in math			
0	0	10				FR 175. Limited English proficiency			
0	0	10				FR 176. Present levels of academic achievement			
0	0	10				FR 177. Present levels of functional performance			
0	0	10				FR 178. Behavioral information			
0	0	10				FR 179. Conclusions			
0	0	10				FR 180. Disability Category			
0	0	10				FR 181. Recommendations for consideration by the IEP team			
0	0	10				FR 182. Evaluation Team Participants documented			
0	0	10				FR 183. For students evaluated for SLD documentation of Agree/Disagree			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 184. Documentation that the student does not achieve adequately for age, etc.			
0	0	10				FR 185. Indication of process(es) used to determine eligibility			
0	0	10				FR 186. Instructional strategies used and student-centered data collected			
0	0	10				FR 187. Educationally relevant medical findings, if any			
0	0	10				FR 188. Effects of the student's environment, culture, or economic background			
0	0	10				FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
0	0	10				FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
0	0	10				FR 191. Observation in the student's learning environment			
0	0	10				FR 192. Other data if needed			
0	0	10				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						<b>REEVALUATION REPORT (File Reviews)</b>			
3	0	7				FR 207. RR is present in the student file			
3	0	7				FR 208. Reevaluation was completed within timelines			
2	1	7			33%	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)			
3	0	7				FR 210. Demographic data			
2	1	7			33%	FR 211. Date IEP team reviewed existing evaluation data			
3	0	7				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
2	0	8				FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
3	0	7				FR 214. Aptitude and achievement tests			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	1	7			33%	FR 215. Current classroom based assessments and local and/or state assessments			
3	0	7				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
2	1	7			33%	FR 217. Teacher recommendations			
2	0	8				FR 218. Lack of appropriate instruction in reading			
2	0	8				FR 219. Lack of appropriate instruction in math			
2	0	8				FR 220. Limited English proficiency			
3	0	7				FR 221. Conclusion regarding need for additional data is indicated			
2	0	8				FR 222. Reasons additional data are not needed are included			
3	0	7				FR 223. Determination whether the child has a disability and requires special education			
3	0	7				FR 224. Disability category(ies)			
3	0	7				FR 225. Summary of findings includes student's educational strengths and needs			
3	0	7				FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
3	0	7				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
2	0	8				FR 228. Interpretation of additional data			
1	1	8			50%	FR 229. Documentation that the student does not achieve adequately for age, etc.			
2	1	7			33%	FR 230. Indication of process(es) used to determine eligibility			
1	1	8			50%	FR 231. Instructional strategies used and student-centered data collected			
2	1	7			33%	FR 232. Educationally relevant medical findings, if any			
2	1	7			33%	FR 233. Effects of the student's environment, culture, or economic background			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	1	8			50%	FR 234. Data demonstrating that regular education instruction was delivered by personnel, including the ESL program, if applicable			
1	1	8			50%	FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
2	1	7			33%	FR 236. Observation in the student's learning environment			
1	1	8			50%	FR 237. Other data if needed			
1	1	8			50%	FR 238. Statement for all 6 items			
3	0	7				FR 239. Documentation of Evaluation Team Participants			
3	0	7				FR 240. Documentation that team members Agree/Disagree			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
4	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
4	0	0	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
4	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?			
3	0	1	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	2	2	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
0	0	4	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
0	0	4	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?			
						<b>Topical Area 5: IEP Process and Content</b>			
						<b>INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)</b>			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 241. Invitation is present in the student file			
9	0	1				FR 242. Invitation to Participate in the IEP Meeting was issued prior to the meeting (or documentation that parent signed waiver to move directly to IEP meeting)			
9	0	1				FR 243. Demographic data			
9	0	1				FR 244. Purpose(s) of the meeting			
9	0	1				FR 245. Transition planning and services -- Invitation to parents is checked (age 14, younger if determined appropriate)			
4	0	6				FR 246. For transition services that are likely to be provided or paid for by other agencies, evidence that representatives of the agency(ies) were invited to attend the IEP meeting			
9	0	1				FR 247. Transition planning and services -- Invitation to student is checked (age 14, or younger if determined appropriate)			
9	0	1				FR 248. Invited IEP team members			
9	0	1				FR 249. Date/time/location of meeting			
9	0	1				FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
						<b>PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)</b>			
3	0	7				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			
3	0	7				FR 252. Demographic data			
3	0	7				FR 253. Form designates IEP team member(s) for whom attendance is not necessary			
3	0	7				FR 254. Form designates which members will submit written input prior to the meeting			
2	1	7			33%	FR 255. Parent written consent is documented			
						FR 256. The team members excused: a. General Education Teacher b. Special Education Teacher c. Local Education Agency Representative			
						3 1 0			
						IEP CONTENT (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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			
4	0	6				FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			
						<b>DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)</b>			
10	0	0				FR 263. Parents			
10	0	0				FR 264. Student			
10	0	0				FR 265. General Education Teacher			
10	0	0				FR 266. Special Education Teacher			
10	0	0				FR 267. Local Education Agency Representative			
0	0	10				FR 268. Career/Technical Education (CTE) Representative			
0	0	10				FR 269. CTE Representative was in attendance if student was attending CTE			
0	0	10				FR 270. Community Agency Representative			
0	0	10				FR 271. Teacher of the Gifted			
9	0	1				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			
						<b>SPECIAL CONSIDERATIONS (File Reviews)</b>			
0	0	10				FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate			

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			
0	0	10				FR 276. If the student has communication needs, needs must be addressed in the IEP			
0	0	10				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			
0	0	10				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
0	0	10				FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques			
1	0	9				FR 280. If the student has other special considerations, these are addressed in the IEP			
						<b>PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)</b>			
10	0	0				FR 281. Student's present levels of academic achievement			
10	0	0				FR 282. Student's present levels of functional performance			
8	2	0			20%	FR 283. Present levels related to current postsecondary transition goals (if student is 14 or younger as determined by IEP team)	The LEA will attend the PDE transition conference in State College PA on July 22-24 or receive the Equivalent in training and material. [The LEA has already attended the cohort level one training and have completed the transition pre and post checklist.] The LEA will review the PATFAN annotated formats and receive consultation/training from PATFAN or the IU related to this area. The LEA has recently assigned the assistant principal as the transition coordinator. The PDE adviser will return and select a random sample of student files to review to verify same.	03/02/2010 LEA PATFAN-King of Prussia (KOP) Philadelphia - IU Philadelphia Charter School Office	01/28/2010
4	0	6				FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)			
10	0	0				FR 285. How the student's disability affects involvement and progress in the general education curriculum			
10	0	0				FR 286. Strengths			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 287. Academic, developmental, and functional needs related to student's disability			
						TRANSITION SERVICES (File Reviews)			
4	0	6				FR 288. If the student's IEP required participation in CTE program, was the CIP code completed			
7	1	2			13%	FR 289. Postsecondary goals for education and training, employment, and, as needed, independent living			
7	5	0			50%	FR 290. Location, frequency, projected beginning date, anticipated duration, and person(s)/agency responsible for activity/service	<p>The LEA will attend the PDE Transition conference in State College, PA on July 22-24 or receive the Equivalent in training and material. (The LEA has already attended the cohort level one training and have completed the transition pre and post checklist.) The LEA will review the PATTAN annotated formats and receive consultation/training from PATTAN or the PU related to this area. The LEA has recently assigned the assistant principal as the transition coordinator.</p> <p>The PDE adviser will select a random sample of student files to review and verify the same.</p>	03/02/2010 LEA PATTAN-Kang of Frussia (KOP) Philadelphia-PU Philadelphia Charter School Office	01/28/2010
8	2	0			20%	FR 291. Transition services/activities (including courses of study) to support postsecondary goals	<p>PDE provided the LEA with the names of individual students for whom individual corrective action must be implemented. The LEA must submit documentation of required corrective action within 30 days.</p> <p>Following the onsite review the LEA self initiated the corrective action for the students identified. No further corrective action is individually necessary. The PDE adviser has verified the individual corrective action for the named students. The LEA will continue to ensure the same systemically.</p>	04/01/2009	03/24/2009

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	5	0			50%	FR 292. Measurable annual goals that will reasonably enable the student to meet the desired post-school goals	<p>PDE provided the LEA with the names of individual students for whom individual corrective action must be implemented. The LEA must submit documentation of required corrective action within 30 days.</p> <p>Following the onsite review the LEA self initiated the corrective action for the students identified. No further corrective action is individually necessary. The PDE adviser has verified the individual corrective action for the named students. The LEA will continue to ensure the same systemically. LEA to develop measurable annual goals</p>	04/01/2009	03/24/2009
						<b>PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)</b>			
4	0	6				FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA or PASA)			
3	0	7				FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			
1	1	8			50%	FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA			
1	1	8			50%	FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
2	0	8				FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)			
4	0	6				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			
4	0	6				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			
2	0	8				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			
2	0	8				FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<b>ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)</b>			
3	2	0			20%	FR 302. Measurable Annual Goals	The LEA will review the annotated formats and consult with the IU or PATA/N-KOP as necessary to ensure that IEP Goals, and how progress will be monitored, are written substantially to the example given. The PDE adviser will return and select a random sample of student files to review to verify same.	05/02/2010 LEA PATA/N-King of Prussia (KOP) Philadelphia-IU Philadelphia Charter School Office	01/28/2010
7	5	0			30%	FR 305. Description of how student progress toward meeting goals will be measured.	The LEA will review the annotated formats and consult with the IU or PATA/N-KOP as necessary to ensure that IEP Goals, and how progress will be monitored, are written substantially to the example given. The PDE adviser will return and select a random sample of student files to review to verify same.	05/02/2010 LEA PATA/N-King of Prussia (KOP) Philadelphia-IU Philadelphia Charter School Office	01/28/2010
10	0	0				FR 304. Description of when periodic reports on progress will be provided to parents			
4	6	0			60%	FR 305. Documentation of progress reporting on Annual Goals	The LEA will attend the PDE Transition conference in State College, PA on July 22-24 or receive the Equivalent in training and material. [The LEA has already attended the cohort-level one training and have completed the transition pre and post checklists]. The LEA will review the PATA/N annotated formats and receive consultation/training from PATA/N or the IU related to this area. The LEA has recently assigned the assistant principal as the transition coordinator.  The PDE adviser will select a random sample of student files to review and verify the same.	05/02/2010 LEA PATA/N-King of Prussia (KOP) Philadelphia-IU Philadelphia Charter School Office	01/28/2010
4	1	5			20%	FR 306. Short Term Objectives			
						<b>SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)</b>			
9	1	0			10%	FR 307. Program Modifications and Specially-Designed Instruction			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				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			
9	0	1				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			
5	0	5				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			
8	2	0			20%	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	Following the onsite review, the LEA developed a system to ensure that this section is properly completed and contains all the information listed in FR313. The PDE adviser will return and select a random sample of student files to review to verify same.	03/02/2010 LEA PATRAN-annotated forms	01/28/2010
8	0	2				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			
4	0	6				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			
7	3	0			30%	FR 316. A conclusion regarding student eligibility for ESY	Following the onsite review, the LEA developed a system to ensure that this section is properly completed and contains all the information listed in FR316. The PDE adviser will return and select a random sample of student files to review to verify same.	06/02/2010 LEA PATRAN-annotated forms	01/28/2010

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	5	0			50%	FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination.	Following the onsite review, the LEA developed a system to ensure that this section is properly completed and contains all the information listed in FR317. The PDE adviser will return and select a random sample of student files to review to verify same.	03/02/2010 LEA PATFAN-annotated formats	01/28/2010
7	4	5			80%	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.	Following the onsite review, the LEA developed a system to ensure that this section is properly completed and contains all the information listed in FR318. The PDE adviser will return and select a random sample of student files to review to verify same.	03/02/2010 LEA PATFAN-annotated formats	01/28/2010
2	3	5			60%	FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services.	Following the onsite review, the LEA developed a system to ensure that this section is properly completed and contains all the information listed in FR319. The PDE adviser will return and select a random sample of student files to review to verify same.	03/02/2010 LEA PATFAN-annotated formats	01/28/2010
						<b>EDUCATIONAL PLACEMENT (File Reviews)</b>			
10	0	0				FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class.			
10	0	0				FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum.			
10	0	0				FR 322. Type of support, by amount (itinerant, supplemental, full-time).			
10	0	0				FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.			
10	0	0				FR 324. Location of student's program (name of LEA where the IEP will be implemented).			
10	0	0				FR 325. Location of student's program (name of School Building where the IEP will be implemented).			
5	0	5				FR 326. If child will not be attending his/her neighborhood school, reason why not.			
						<b>PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)</b>			
10	0	0				FR 327. Completed Section A or Section B.			
						<b>IEP DEVELOPMENT</b>			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						INTERVIEW RESULTS (Parent & General Education Teacher)			
4	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
3	1	0	0			P 29. Did you participate in developing the current IEP for your child?			
4	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			
1	0	3	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?			
4	0	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
2	0	2	0			P 33. Were the services you requested for your child considered by the IEP team in the development of your child's current IEP?			
4	0	0	0			P 35. Was the current IEP developed at the IEP meeting?			
4	0	0	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?			
4	0	0	0			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
2	0	2	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?			
2	0	2	0			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		3	0			P 65. If you did not participate in your child's IEP meeting, what kept you from participating?			
9	0	1				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
6	2	2				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
6	0	4				GE 76. Were those recommendations considered by the IEP team?			
10	0	0				GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				GE 87. Do you provide progress monitoring data as part of the IEP development process?			
						IEP CONTENT			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
4	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?			
4	0	0	0			P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons (cue: vs. for example lack of staff, lack of funds, lack of availability of services)?			
10	0	0				GE 81. Are this student's goals based on the PA Academic Standards or, if appropriate, alternate standards?			
10	0	0				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
10	0	0				GE 83. Is the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 98. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?			
10	0	0				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 103. Are the student's annual goals based on the PA Academic Standards or, if appropriate, alternate standards?			
10	0	0				SE 104. If appropriate, are the student's annual goals based on functional performance?			
7	0	3				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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	0	3				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?			
7	0	3				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?			
6	0	4				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA, PASA, and other district-wide/charter school-wide assessments?			
10	0	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
10	0	0				SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
						<b>IEP IMPLEMENTATION</b>			
						<b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>			
4	0	0	0			P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP?			
4	0	0	0			P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
					4 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			
						P 58. My child's progress is reported to me by the school in a manner that I understand.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4 0 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
4	0	0	0			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
10	0	0				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
10	0	0				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
5	0	5				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
10	0	0				GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?			
10	0	0				SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
10	0	0				SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP?			
10	0	0				SE 110. Was this student's current IEP implemented no later than 10 school days after its completion or no later than the IEP implementation date?			
10	0	0				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
6	0	4				SE 115. If required, were the testing accommodations included in this student's current IEP implemented?			
10	0	0				SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?			
9	0	1				SE 120. Is this student receiving the supports and services agreed upon in his/her current IEP, including related services?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<b>PROVISION OF ESY AND RELATED SERVICES</b>			
						<b>INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>			
2	0	2	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?			
4	0	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?			
3	1	0	0			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
4	0	0	0			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
2	0	2	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?			
3	0	1	0			P 47. If your child was determined to be eligible for ESY services, did the IEP team decide upon the goals and services needed for the ESY program?			
3	0	2				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
2	0	3				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?			
						<b>SECONDARY TRANSITION (Parent &amp; Special Education Teacher)</b>			
4	0	0	0			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
						P 59. I am satisfied with the transition services developed for my child.			
					4	Always			
					0	Sometimes			
					0	Rarely			
					0	Never			
					0	Don't Know			
					0	Does not Apply			
						P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4	Always			
					0	Sometimes			
					0	Rarely			
					0	Never			
					0	Don't Know			
					0	Does not Apply			
9	0	1				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
9	0	1				SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting?			
						<b>Topical Area 6: NOREP/PWN</b>			
						<b>(File Reviews)</b>			
10	0	0				FR 328. NOREP/PWN is present in the student file			
10	0	0				FR 329. Demographic data			
10	0	0				FR 330. Type of action taken			
9	0	1				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			
7	2	0			50%	FR 333. A description of the other options the IEP team considered and the reason why those options were rejected (if action is in regard to educational placement, options considered must begin with the regular education environment with supplementary aids and services)	The LEA will list in detail what other options were considered and how the team reached its conclusion on the decided placement option. The PDE adviser will return and select a random sample of student files to review to verify same.	03/02/2010 LEA PATLAN-annotated format	03/28/2010
10	0	0				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
10	0	0				FR 335. Description of other factor(s) relevant to LEA's proposal or refusal			
10	0	0				FR 336. Educational placement recommended (including amount and type)			
10	0	0				FR 337. Signature of school district superintendent or charter school CEO or designee			

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 338. Parent signature or documentation of reasonable efforts to obtain consent (e.g. mailed to parents, certified mail, visit to the parent's home, etc.)			
10	0	0				FR 339. Parent has selected a consent option			
10	0	0				FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP			
						<b>INTERVIEW RESULTS (Parent)</b>			
2	0	2	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.			
					4 0 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
						<b>Topical Area 7: Additional Interview Responses</b>			
						<b>INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>			
						P 54. I am a partner with school personnel when we plan my child's education program.			
					3 1 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
		0	0			P 66. Tell me anything you really like about your child's special education program.			
					1 1 2 1 2 4	a. modifications b. progress reports d. staff's knowledge, training h. follow the IEP i. support services k. staff's understanding and attitude			
		0	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
					4	n. other Nothing Nothing Nothing Nothing			
		0	0		3 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			
						P 69. Additional comments about your child's program.  I can't say enough good things about the school. I feel they go "above & beyond".			
10	0	0				SE 101. Do you hold the required certification to implement this student's program?			
						<b>Topical Area 8: Student Interview Results</b>			
			0		5	S 126. What kind of support are you currently receiving? a. Learning Support			
5	0	0	0			S 127. Is this support enough to help you be successful in your school program?			
					5 0 0 0 0	S 128. How satisfied are you with your high school educational program? 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?			
					4 1 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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					0 4 1 0 0	S 134. How much time do you spend with students who do not have disabilities? Too Much Enough A Little Not Enough Don't Know			
0	5	0	0			S 135. Do you participate in any extra-curricular activities?			
						S 136. If yes, which ones			
						S 137. If no, why not			
5	0		0			S 138. Were you invited to participate in the last IEP meeting? Other			
5	0		0			S 139. Did you participate in the last IEP meeting? Other			
3	1		1			S 140. Do you have a post secondary transition program? Other			
1	2		1			S 141. Do you have an employment transition program? Other Don't need.			
0	2		1			S 142. Do you have a community living transition program? Other Don't need. Don't need.			
2	1		1			S 143. Did you assist in the development of the transition program? Other Said he has no transition plan.			
2	0		2			S 144. Is that transition plan being followed? Other Said he has no transition plan.			
5	0		0			S 145. Did you discuss what you would do after graduation or finishing high school? Other			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
			0		4	S 146. Which of the following agencies participate in your IEP development? e. None f. Other Agencies P.A.T.			
1	0		0			S 147. If any agency participated in your IEP did they assist you or provide services? Other			
						S 148. Comments			
4	1	0	0			S 149. Do you participate in any activities in the community?			
						S 150. If yes, which ones?			
						S 151. If no, why not?			
						S 152. Are there any other agencies that could help you within the community?			
						<b>Topical Area 9: Other Non-compliance Issues</b>			
						<b>Topical Area 10: Other Improvement Plan Issues</b>			