

Imhotep Institute CHS

Charter Annual Report

07/01/2013 - 06/30/2014

School Profile

Demographics

6201 N. 21st Street
Philadelphia, PA 19138
(215)438-4140

Phase:
CEO Name:
CEO E-mail address:

Phase 1
Cicely Peterson-Mangum
jwilliams@imhotepcharter.org

Governance and Staff

Leadership Changes

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

In 2013-14 to better support the instructional programming needs of the school, the Board created an assistant principal position which was filled by Jury Segers. Ms. Segers holds a PA Admin-I Principal certification and prior to being promoted, served as Imhotep's Special Education Coordinator for three years. At the end of the year, CEO Christine Wiggins' contract was not renewed. The Board of Directors is currently conducting a search for a new school leader.

On the Board of Directors, the Board had one resignation for personal reasons – William Ballou (resigned July 2013). Additionally, the term structure of the Board, as set forth in the by-laws, resulted in the terms ending for four Board members as of June 2013 – Gail Hawkins-Bush, Sheila Larry, Eric Hardaway, and Samuel Quartey. A nominating committee formed in June, interviewing 19 candidates, and filled three positions in September 2013. In spring 2014, two more board members resigned for personal reasons – Valerie Harrison and Dr. Jan Gillespie. These positions remain vacant. Finally, the terms for Brenda Shields and Iris Jenkins ended June 2014.

The board composition in 2013-14 was as follows:

Board Member (Position)	Original Term Start
Mr. Broderick Jones (President)	Original Term 2006; Office starting June 2013
Ms. Iris L. Jenkins (Treasurer)	Original Term 2010; Office starting June 2013 (term ended June 2014)
Dr. Marlene Archie (Secretary)	Original Term and Office starting September 2013
Mrs. Maisha Sullivan-Ongoza	Original Term 2008
Mrs. Brenda J. Shields	Original Term 2010 (term ended June 2014)
Mr. Brian Aiken	Original Term September 2013
Mr. Sharif Street	Original Term September 2013

Board of Trustees Meeting Schedule

Location	Date and Time
Imhotep Institute Charter High School; 6201 N. 21st St. Philadelphia, PA 19138	9/18/2014 7:00 PM
Imhotep Institute Charter High School; 6201 N. 21st St. Philadelphia, PA 19138	10/16/2014 7:00 PM
Imhotep Institute Charter High School; 6201 N. 21st St. Philadelphia, PA 19138	11/20/2014 7:00 PM

Imhotep Institute Charter High School; 6201 N. 21st St. Philadelphia, PA 19138	12/18/2014 7:00 PM
Imhotep Institute Charter High School; 6201 N. 21st St. Philadelphia, PA 19138	1/15/2015 7:00 PM
Imhotep Institute Charter High School; 6201 N. 21st St. Philadelphia, PA 19138	2/19/2015 7:00 PM
Imhotep Institute Charter High School; 6201 N. 21st St. Philadelphia, PA 19138	3/19/2015 7:00 PM
Imhotep Institute Charter High School; 6201 N. 21st St. Philadelphia, PA 19138	4/16/2015 7:00 PM
Imhotep Institute Charter High School; 6201 N. 21st St. Philadelphia, PA 19138	5/21/2015 7:00 PM
Imhotep Institute Charter High School; 6201 N. 21st St. Philadelphia, PA 19138	6/18/2015 7:00 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

Position Categories	All Employed per Category	Appropriately Certified	Promoted	Transferred	Terminated	Contracted for Following Year
Chief Academic Officer/Director	0.00	0.00	0.00	0.00	0.00	0.00
Principal	1.00	1.00	0.00	0.00	0.00	1.00
Assistant Principal	1.00	1.00	0.00	0.00	0.00	1.00
Classroom Teacher (including Master Teachers)	21.00	20.00	0.00	0.00	2.00	20.00
Specialty Teacher (including Master Teachers)	8.00	6.00	0.00	0.00	1.00	7.00
Special Education Teacher (including Master Teachers)			2.00		2.00	0.00

			0	0	0														
			0	0	0														
			0	0	0														
Special Education Coordinator	1.00	1.00	.	.	.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Counselor	1.00	1.00	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Psychologist		0.00	.	.	.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School Nurse		1.00	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Totals			36	3	0	0	3	0	0	3	3
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Major Fundraising Activities

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

The school has an active Wazuri Parent Association and Booster Club, which coordinates with the school and students to implement small-scale sales that successfully fund the school's robust student activities, including athletics and graduation activities. In 2014-15, the smaller fundraisers raised around \$5000.

The school will continue its fundraising strategy of grant writing (including small private grants), forming strategic partnerships, small-scale parent- and student-led sales and fundraisers, and Board member personal giving in 2014-15. The Board will continue to work with the school and community stakeholders as they continue to develop a long-term fundraising strategy for the school, which will likely include additional annual fundraising event.

Fiscal Solvency Policies

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

There were no new fiscal policies and procedures in 2013-14 nor changes to existing policies. However, Imhotep did implement the policies below with fidelity, which greatly improved the school's fiscal solvency over 2013-14.

Since the 2012-13 school year, Imhotep has contracted with OmniVest Management, LLC to provide comprehensive school finance and accounting and program management and compliance support. In accordance with our Internal Controls Policy, the reports OmniVest prepares consist of monthly balance sheets and statements of activity. These statements are prepared in accordance with GAAP, and include a detailed reporting of asset, liability, revenue and expense categories, and a comparison between year-to-date actual and year-to-date budget data. This practice allows the Board and C.E.O. to identify variances and respond accordingly in an expeditious manner.

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:

- ICHS - Internal Financial Controls.pdf

Accounting System

Changes to the accounting system the charter school uses:

There were not any significant changes to Imhotep's accounting system in 2013-14. Since 2012-2013 school year, Imhotep has contracted with OmniVest Properties Management, LLC to provide its back office and fiscal management services.

The school's Chart of Accounts mirrors that of the Pennsylvania State Chart of Accounts for Pennsylvania Public Schools and GAAP Accounting is followed for accrual based budgeting, accounting, and reporting. 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 (GASB), including Statement 34 and Statement 54. OmniVest ensures that the general ledger structure and account classifications are in accordance with the Pennsylvania Department of Education guidelines. Imhotep will also utilize 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 (GASB).

Preliminary Statements of Revenues, Expenditures & Fund Balances

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

PDF file uploaded.

Financial Audits

Basics

Audit Firm:	Anthony J. Kubicek, CPA
Date of Last Audit:	11/15/2013
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. This audit report for fiscal year ended June 30, 2014 is expected to be completed no later than November 2014. Imhotep 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 November 15, 2013 by public accountant Anthony Kubicek. A copy of

this document is attached to this report, and the “Management’s Discussion and Analysis” can be found on pages 3-6. A summary of audit results includes the following: (1) The Auditor’s Report expressed an unqualified opinion; (2) No instances of noncompliance material to the financial statements, which would be required to be reported in accordance with Government Auditing Standards were disclosed during the audit; (3) There were no deficiencies in internal control over financial reporting that were considered material weaknesses; and (4) There were no reportable conditions relating to the audit of major federal award programs (i.e. Title I, Title II, NSLP, School Breakfast Program, IDEA, etc).

Financial Audit Report

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

PDF file uploaded.

Citations

Financial audit citations and the corresponding Charter School responses

Description	Response
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Federal Programs Consolidated Review

Basics

Title I Status:	Yes
Date of Last Federal Programs Consolidated Review:	04/05/2011
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

PDF file uploaded.

Citations

Federal Programs Consolidated Review citations and the corresponding Charter School responses

Description	Response
<p>Topic: Title I, Highly Qualified/ Issue: All core content area teachers employed by the LEA are highly qualified.</p>	<p>At the time of our consolidated review (spring 2011), Imhotep employed 26 core content teachers of which 20 (or 77%) met HQT requirements. For 2011-12, improvements in hiring and rostering, as well as a reconfiguration of our special education program, have resulted in a much higher percentage of HQT. Presently, Imhotep employs 21.20 FTE core content teachers of which 20.15 (95%) are HQT. Four staff members comprise the 1.05 FTE of NHQTs (5%). Attached (submitted to PDE's Division of Federal Programs) you will find a full listing of Imhotep's 2011-12 core content teachers and their HQT status. For teachers who are not HQT, the number of years they have served at Imhotep are listed on this chart.</p> <p>All NHQT are required to develop and/or update their Individual Professional Development Plan. These plans will explicitly state achievable milestones for achieving both HQT status and certification. The Director of Teaching and Learning will review these plans with an outside consultant for accuracy. The Director of Teaching and Learning will meet with each NHQT to review their submitted plan and require the teachers to sign an agreement to complete the steps described therein. The Director of Teaching and Learning will meet with each NHQT quarterly to monitor progress on meeting the steps.</p>
<p>Topic: Title I, Parent Involvement/ Issue: LEA has a written parental involvement policy and evidence that it is updated periodically.</p>	<p>In fall 2011, the Federal Programs Coordinator, Parent Ombudsman coordinated with the administration, school Board, and Wazuri Parent Association to draft a Parent Involvement Policy and Parent Compact. The draft policy was presented to parents for their review and feedback at the Annual Title I Meeting, which was held in conjunction with the Wazuri Parent Association Meeting on October 27, 2011. Parents filled out feedback forms, and their comments were incorporated into the final version of the Title I Parent Involvement Policy, which was officially adopted by the Imhotep Board of Trustees on January 12, 2012. A copy of this final Title I Policy is attached (submitted to PDE's Division of Federal Programs). Additionally, we have attached (submitted to PDE's Division of Federal Programs) a packet that includes the agenda from the Annual Title I meeting, sign-in sheets from this meeting, and copies of the parent feedback forms on the Policy and Compact.</p>
<p>Topic: Title I, Parent Involvement/ Issue: School parent involvement policies have been distributed to parents.</p>	<p>The Annual Title I Notice was distributed to all parents via the Parent/Student Handbook. Draft versions of the Parent Involvement Policy and the Parent Compact were distributed to parents at the Annual Title I Meeting held in conjunction with the Wazuri Parent Association Meeting on October 27, 2011 (Meeting agenda</p>

	forwarded to PDE's Division of Federal Programs). The policies were adopted at a public Board meeting on January 12, 2012. The official policies will be posted on the school's website (www.imhotepcharter.org) and will be distributed to parents at the monthly Wazuri Parent Association Meeting on January 26, 2012.
Topic: Title I, Highly Qualified/ Issue: Parents are notified if their child is assigned to or is being taught for four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.	Imhotep's new semester begins on January 26, 2012. As this results in changes in course enrollment and teacher assignments, parent notification letters will be sent to students assigned to be instructed by the 1.05 NHQTs by February 1, 2012. A copy of our letter template is attached (submitted to PDE's Division of Federal Programs). School administration have received guidance on timely tracking and reporting of NHQT data to parents from its outside Federal Programs Consultant. Henceforth, NHQT notification letters will be sent within the first 4 weeks of each semester or upon hire of a non-HQT if mid-semester.
Topic: Title I, Parent Involvement/ Issue: Schools Receiving Title I funds have a written parent involvement policy/plan aligned with the LEA policy.	Imhotep is a one-school LEA. As such our LEA Title I Parent Involvement Policy (detailed in our response to issue Title I, Parent Involvement 1.0) is also our school-level policy. Please refer to aforementioned attachments.

Special Education

Chapter 711 Assurances

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

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

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

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

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

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

Special Education Support Services

Support Service	Location	Teacher FTE
B. Fiechtel -Teacher (Learning/Emotional Support)	IICHS	1
K. Blackney- Teacher (Learning/Emotional Support)	IICHS	1
L. Camp -Teacher (Learning/Emotional Support)	IICHS	0.6
L.Camp - Special Education Coordinator	IICHS	0.4
M. Cuddy- Teacher (Learning/Emotional Support)	IICHS	1
N. Harrison - Paraprofessional	IICHS	1
V. Sims - Paraprofessional	IICHS	1

Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
Clhear Solutions LLC Audiology	2 Hours	Outside	10 or fewer

Services		Contractor	
Community Integrated Services Transitional Supports	8 Hours	Outside Contractor	10 or fewer
Kaleidoscope/Delta-T Speech Services	8 Hours	Outside Contractor	10 or fewer
Ms. Deon Allen Psychologist	8 Hours	Outside Contractor	21

Special Education Cyclical Monitoring

Date of Last Special Education Cyclical Monitoring:

02/16/2012

Link to Report (Optional):

Not Provided

Special Education Cyclical Monitoring Report

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

PDF file uploaded.

Facilities

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

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

New gym walls: \$18,563

Communication Systems: \$40,100

Computers: \$27,877

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

\$86,540.00

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:

Imhotep does not have any immediate facility plans or capital needs beyond repairs and maintenance. However, our long-term goal is to raise capital funding to complete some projects remaining after the initial new facility construction, including building signage and completion of the indoor track.

Memorandums of Understanding

Organization	Purpose
Anthony Kubicek, CPA	Audit Services
Barbara Moore Williams	Professional development
Bayada	Nursing services
Daniels-Wynn	Security services
Deon Allen	Psychological services
Iguana Systems	Technology and computer services
IMA Educational Services (Nsim Camara)	Special education/ ELL Services
JPA Associates	Legal, Management, Compliance Services
NPsyt	Psychological services
OmniVest Management, LLC	Business Management
Philadelphia Police	Establishes a relationship of cooperation and mutual support

Department (MOU)	and to maintain a safe support environment.
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Charter School Annual Report Affirmations

Charter Annual Report Affirmation

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

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

Affirmed by Broderick Jones on 7/24/2014

President, Board of Trustees

Affirmed by Jeffrey Williams on 7/24/2014

Chief Executive Officer

Charter School Law Affirmation

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

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

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

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

Affirmed by Broderick Jones on 7/24/2014

President, Board of Trustees

Affirmed by Jeffrey Williams on 7/24/2014

Chief Executive Officer

Ethics Act Affirmation

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

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

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

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

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

Affirmed by Broderick Jones on 7/24/2014

President, Board of Trustees

Affirmed by Jeffrey Williams on 7/24/2014

Chief Executive Officer

Complete the following information for all professional staff members.

Name of employee (List all names in alphabetical order)	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
Acholla, Renilde	French K-12 -- Inst. I; Mid-Level Mathematics 7-9 -- Inst. I	9-12	French	1058	100%	0%
Adjepong, Tiffany	Vocational Instruction I -- Dance 7-12	9-12	Dance/Performing Arts	1058	100%	0%
Alston, Nicole	English 7-12 -- Inst. I	10	English I & English II	1058	100%	0%
Blakney, Keith	Ment. &/or Phys. Handicapped K-12 -- Inst. II	10-11	Special Education	1058	100%	0%
Bowman, Alfonse	Not Certified	10	Biology II	1058	0%	100%
Brach, John	Social Studies -- Inst. I; Communication 7-12 -- Inst. I	9-11	American History (0.8 FTE) & Communications (0.1 FTE) & Video Editing (0.1 FTE)	1058	100%	0%
Brown-Nixon, Ronessa	Health & Physical Educ. K-12 -- Inst. II; Principal K-12 - Admin. I	9-12	Health & Physical Education (0.6 FTE)	635	100%	0%
Camp, Lajoya	Special Education N-12 -- Inst. I; English as a Second Language (ESL) K-12 -- Program Specialist	9-12	Special Ed. Coordinator	1058	100%	0%
Covington, Trichita	Not Certified	9-12	Art	1058	0%	100%
Cuddy, Max	English 7-12 -- Intern; Spec. Ed. &-12 -- Intern (Approved 9/1/12)	9-12	Special Education	1058	100%	0%

Dean, Timothy	Social Studies -- Inst. I; Mid-Level Science 7-9 -- Inst. I; Mid-Level Math 7-9 -- Inst. I	9-11	African History & American History	1058	100%	0%
Dunston, Walter	Math 7-12 -- Inst. I	11	Algebra II (0.75 FTE) & Honors Geometry (0.25 FTE)	80	100%	0%
Feichtel (Pittre), Bernadette	Math 7-12 -- Inst. I; Special Education N-12 -- Inst. I	9 & 11	Pre-Algebra & Special Education Math	1058	100%	0%
Fischer, Donald	English 7-12 -- Inst. I; Mid-level Math 7-9 -- Inst. I	10 & 11	English & Public Speaking	475	100%	0%
Franzen, Jospeh	Chemistry 7-12 -- Intern (Approved 9/1/13)	12	Chemistry II	1058	100%	0%
Futej, Carolanne	English 7-12 -- Intern (Approved 7/20/13)	10-12	English III & Journalism	1058	100%	0%
Grandy, Kimberly	English 7-12 -- Inst. I; Elem. Ed. K-6 -- Inst. I	9-10	English	1058	100%	0%
Hall, Theodosia	English 7-12 -- Inst. I (Issued 6/1/13)	11-12	English III and English IV	1058	100%	0%
Harrison, Niesha	Not Certified	9-12	Spoken Word (0.1 FTE) 1 Section/1 Semester	106	0%	100%
Jones, Marlon	Math 7-12 -- Intern (approved 3/1/13)	11	Geometry	1058	100%	0%
Lincoln, Nick	English 7-12 -- Inst. I	11-12	English (0.8 FTE)	846	100%	0%
Moynihan (Brutus), Faith	Math 7-12 -- Inst. I	12	Pre-Calc & Honors Pre-Calc	1058	100%	0%

Parker, Cheryl	Social Studies 7-12 -- Inst. II	10 & 12	Civics and American History	1058	100%	0%
Pearson, Zenia	Business, Computer, Info Tech -- Inst. I	10-12	Computer & Technology	1058	100%	0%
Pezzano, Julia (aka Leigh Ashbrook)	Environmental Education K-12 -- Inst. I	9	Earth Science	1058	100%	0%
Pitt, Carla	Math 7-12 -- Inst. II; Bus-Comp Info Tech -- Inst. II; Secondary Principal 7-12 -- Admin. II	10-11	Algebra II (0.75 FTE) & Honors Geometry (0.25 FTE)	714	100%	0%
Romano, David	English 7-12 -- Inst. II; Social Studies 7-12 -- Inst. II	10-12	World Culture (0.75 FTE) & Hon. Civics (0.25 FTE)	1058	100%	0%
Schatz, Linda	Spanish K-12 -- Inst. II; Art K-12 -- Inst. II	9-12	Spanish (0.86 FTE) & Art/Design (0.14 FTE)	1058	100%	0%
Segers, Jury	Special Education N-12 -- Inst. I; Social Studies 7-12 -- Inst. I; English as a Second Language (ESL) K-12 -- Program Specialist; Principal K-12 -- Admin. I	9-12	Assistant Principal	1058	80%	20%
Stork, William	Music K-12 -- Inst. I	9-12	Music	1058	100%	0%
Sutton, Tahar	Secondary School Counselor 7-12 -- Ed. Specialist I	9-12	School Counselor	1058	100%	0%
Swinsburg, William	Chemistry 7-12 -- Intern	10-11	Chemistry	1058	100%	0%
Tabb, Alease	Mathematics 7-12 -- Inst. I	9	Pre-Algebra & Algebra	1058	100%	0%
Trainor, Patrick	English 7-12 -- Instr. I; Social Studies 7-12 -- Instr. I	10 & 11	English & Public Speaking	367	100%	0%

Tritch, Daniel	Math 7-12 -- Intern	10	Algebra II	1058	100%	0%
Vecchione, Jane	School Nurse K-12 -- Ed. Specialist II	9-12	School Nurse (0.6 FTE)	635	100%	0%
Williams, Jeffrey	Principal K-12 -- Administrative; Elem. K-6 -- Inst. II; Early Childhood N-3 -- Inst. II	9-12	Principal	1058	100%	0%
Wood, Hyacinth	Biology 7-12 -- Inst. I	9-10	Biology I and Biology II	1058	100%	0%

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

Name of School **IMHOTEP INSTITUTE CHARTER HIGH SCHOOL**

Address of School **6201 N. 21st ST., PHILADELPHIA, PA 19138**

CEO Signature _____

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
6600		FOOD SERVICE REVENUE	
	6610	Daily Sales - Reimbursable Programs	
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
6700		REVENUES FROM STUDENT ACTIVITIES	156356
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	2615
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	
6800		REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	
	6890	Other Revenues from Intermediary Sources	

6900			OTHER REVENUE FROM LOCAL SOURCES	
	6910		Rentals	9848
	6920		Contributions & Donations from Private Sources / Capital Contributions	1075
	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	22394
		6943	Adult Education Tuition	
		6944	Receipts From Other LEAs in Pennsylvania - Education	6241062
		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	6630
		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	30692
		6991	Refunds of a Prior Year Expenditure	
		6999	Other Revenues Not Specified Above	
7000			REVENUE FROM STATE SOURCES	
7100			BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150		Unassigned	
	7160		Tuition for Orphans and Children Placed in Private Homes	
	7180		Staff and Program Development	
7200			REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210		Homebound Instruction	
	7220		Vocational Education	
	7230		Alternative Education	
	7240		Driver Education - Student	
	7250		Migratory Children	
	7260		Workforce Investment Act (WIA)	
	7270		Specialized Education of Exceptional Pupils	
	7280		Adult Literacy	

	7290		Additional Educational Program Revenues	
7300			REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310		Transportation (Regular and Additional)	
	7320		Rental and Sinking Fund Payments / Building Reimbursement Subsidy	71060
	7330		Health Services (Medical, Dental, Nurse, Act 25)	14631
	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	6245
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	359014
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	

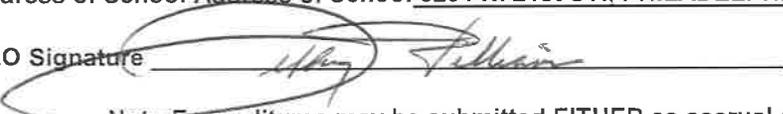
	8390		Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500			RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	459113
	8510		Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	149280
	8520		Vocational Education	
	8530		Child Nutrition Program	119976
	8540		Nutrition Education and Training	
	8560		Federal Block Grants	
	8570		Unassigned	
	8580		Child Care and Development Block Grants	
	8590		Unassigned	
8600			RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610		Homeless Assistance Act	
	8620		Adult Basic Education	
	8640		Headstart	
	8650		Unassigned	
	8660		Workforce Investment Act (WIA)	
	8670		Unassigned	
	8680		Unassigned	
	8690		Other Restricted Federal Grants-in-Aid through the Commonwealth	
8800			MEDICAL ASSISTANCE REIMBURSEMENTS	
9000			OTHER FINANCING SOURCES	
9100			SALE OF BONDS	
	9110		Bond Issue Proceeds (Gross)	
	9120		Proceeds from Refunding of Bonds	
9200			PROCEEDS FROM EXTENDED TERM FINANCING	
9300			INTERFUND TRANSFERS	
	9310		General Fund Transfers	
	9320		Special Revenue Fund Transfers	

	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
TOTAL REVENUES			7649991

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

Name of School IMHOTEP INSTITUTE CHARTER HIGH SCHOOL

Address of School Address of School 6201 N. 21st ST., PHILADELPHIA, PA 19138

CEO Signature 

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

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	3539921
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	396144
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	
1600	ADULT EDUCATION PROGRAMS	
1700	HIGHER EDUCATION PROGRAMS	
1800	PRE-KINDERGARTEN	
2000	SUPPORT SERVICES	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	176407
	2110 Supervision of Pupil Personnel Services	
	2120 Guidance Services	
	2130 Attendance Services	
	2140 Psychological Services	
	2150 Speech Pathology and Audiology Services	
	2160 Social Work Services	
	2170 Student Accounting Services	
	2190 Other Pupil Personnel Services	
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	
	2210 Supervision of Educational Media Services	

	2220	Technology Support Services	
	2230	Educational Television Services	
	2240	Computer-Assisted Instruction Support Services	
	2250	School Library Services	
	2260	Instruction and Curriculum Development Services	
	2270	Instructional Staff Professional Development Services	
	2280	Nonpublic Support Services	
2300		SUPPORT SERVICES - ADMINISTRATION	1126464
	2310	Board Services	
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	137470
	2360	Office of the Superintendent (Executive Director) Services	
	2370	Community Relations Services	
	2380	Office of the Principal Services	
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	21838
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	230550
	2520	Purchasing Services	20000
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	898745
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	24343
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	

	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	117885
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	153051
	2990	Pass-Thru Funds	
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	127867
3200		STUDENT ACTIVITIES	286395
	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		FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES	
4100		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200		EXISTING SITE IMPROVEMENT SERVICES	
4300		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	

4500	BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600	EXISTING BUILDING IMPROVEMENT SERVICES	
5000	OTHER EXPENDITURES AND FINANCING USES	11118
5100	DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	2032
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
TOTAL EXPENDITURES		7270230

TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND BALANCE AS OF JUNE 30, 2014 379761

Imhotep Institute Charter High School Internal Financial Controls Policy

The Imhotep Institute Charter High School shall have a Director of Operations (DO) to administer the daily fiscal and accounting functions of the School. A Finance Associate will assist with these functions. The Board of Trustees and Chief Executive Officer (CEO) will provide fiscal oversight. The Charter School will contract with an independent Business Manager (Business Manager) to provide support to the School in analyzing, reconciling and adjusting account balances, and to ensure the records are maintained in accordance with generally accepted accounting principles (GAAP). The Business Manager also may assist in developing the Charter School's charter of accounts and implementation of an accounting software system.

The internal financial control policies and procedures of the Charter School are as follows:

I. ACCOUNTING SYSTEM

Policy: The charter school shall use the accrual basis accounting in accordance with GAAP.

All financial statements and any reporting to the IRS or other governmental entities shall be completed using this method.

Procedure: The charter school shall maintain an accrual basis accounting system in accordance with generally accepted accounting procedures. All financial statements and reports to the IRS and other governmental entities shall be completed by the charter school or an accounting firm selected by the charter school on an accrual basis, or otherwise in accordance with IRS or other regulations, and shall be submitted to such entities by the charter school.

II. BOOKS OF ACCOUNT

Policy: The books of account shall be maintained in accordance with GAAP, and include Budget Reports, General Ledger, and detailed journals for all cash receipts and cash disbursements (including payroll).

Procedure: The Business Manager shall maintain all books of accounts. An accounting software package will be utilized to properly record all assets, liabilities, net assets, revenues, expenses and budgets.

III. CHART OF ACCOUNTS

Policy: A corporate Chart of Accounts in accordance with GAAP shall be developed by the Business Manager to properly record all accounting activity.

Procedure: The Business Manager shall record all school fiscal transactions to the Chart of Accounts in accordance with GAAP. The CEO will allocate revenues and expenses according to the Chart of Accounts.

IV. FINANCIAL STATEMENTS

Policy: Financial statements shall be prepared by the Business Manager and shall be reviewed by the CEO and Board of Trustees.

Procedure: The Business Manager shall prepare monthly balance sheets and statements of activity. These statements will be prepared in accordance with GAAP, and include a detailed reporting of asset, liability, revenue and expense categories, and a comparison between year-to-date actual and year-to-date budget data. Financial statements shall be presented to and reviewed by the Board of Trustees monthly.

V. BANK ACCOUNT MANAGEMENT: ISSUING/SIGNING CHECKS

Policy: Check signing procedures as established by the Board shall be adhered to by staff.

Procedure: School checks shall be signed by two of the following persons: CEO, Business Manager or Board President. Checks shall be issued only when within the approved budget and with the approval of the CEO. Checks shall be prepared for signature by the Business Manager.

Voided checks shall be retained to insure proper maintenance of checking account records.

VI. BANK ACCOUNT MANAGEMENT: OPENING/CLOSING ACCOUNTS

Policy: The signature of the CEO shall be required to open or close accounts, subject to restrictions of such authority established by the Board of Trustees and by state law or regulation.

Procedure: The CEO, after consultation with and authorization by the Board Chair, shall secure any necessary signatures to open or close a charter school account.

VII. BANK ACCOUNT RECONCILIATION

Policy: Reconciliation of each charter school account shall be done within sixty (60) days of receipt of bank statements.

Procedure: The Business Manager shall reconcile all bank accounts monthly. The DO will open all bank statements and review cancelled checks and monthly bank statement activity, and compare the cash receipts log (prepared by the mail opener) to the deposits listed on the bank statement.

VIII. PETTY CASH

Policy: The charter school shall maintain a petty cash fund to be used for reimbursements to employees for minimal out-of-pocket business-related expenses, not to exceed \$500.00.

Procedure: The DO shall reimburse employees for out-of-pocket expenses, not to exceed \$500.00, upon submission of a petty cash reimbursement voucher, approved by the CEO, and substantiating receipts related to each expenditure. The DO shall verify all receipts as required for all requested reimbursements, make any required payment, and maintain the petty cash fund. Replenishment of the petty cash fund will be documented with a check request and approved by the DO. The DO will count and reconcile the petty cash fund monthly.

IX. ACCOUNTS RECEIVABLE

Policy: The charter school will maintain accounts receivable in accordance with GAAP for scheduled receipts from the school districts, grants or any other amounts due but not yet received.

Procedure: All revenues will be recorded on an accrual basis in accordance with GAAP. The Business Manager will maintain an aged schedule of amounts receivable, which lists payor, date, description, and account. The Business Manager will reconcile such schedule to the general ledger on a monthly basis.

X. ACCOUNTS PAYABLE

Policy: The charter school, whenever practical, shall pay invoices within 60 days of their issue, unless alternative arrangements are made with vendors or unless a dispute arises. Invoices of an amount which precludes payment within 60 days may be put on a payment plan, allowing a monthly payment agreeable to both the charter school and the vendor, unless another arrangement is reached agreeable to both the charter school and the vendor.

Procedure: All accounts payable shall be recorded on an accrual basis in accordance with GAAP. Accounts payable shall be maintained by the Business Manager who shall ensure timely payment and the development of payment plans. The Business Manager also shall maintain an aging of accounts payable schedule listing the payee, transaction date, amount and payable description and account. Payments of invoices shall be processed on or about the end of each week. All purchased in excess of \$5,000 shall be approved by the Board of Trustees. All invoices will be approved by the CEO prior to payment by the Business Manager. No payment will be made without a properly approved invoice or other supporting documentation. All contracts and loans shall be approved by the Board of Trustees.

XI. PAYROLL SYSTEM

Policy: The charter school shall maintain a payroll system approved by the Board of Trustees.

Procedure: Documentation of authorized pay rates shall be maintained in the employee's personnel file. Personnel files shall be secured with access limited to authorized individuals.

The charter school will contract with a payroll service to provide payroll processing. Personnel will be paid biweekly, by check. Personnel electing direct deposit will receive a check stub.

Employee time sheets will be maintained daily. Time sheets, signed by the employee and approved by a supervisor, shall be forwarded to the Business Manager at the end of the pay period for payroll processing. The Finance Associate will review the time sheets for signatures and approvals, review time worked and verify for mathematical accuracy, summarize the payroll information and forward it to the payroll service for processing. The DO and CEO will receive all completed payroll reports and paychecks from the payroll service. The DO will review the payroll reports and document approval. The Finance Associate will distribute the paychecks. All payroll changes will be authorized by the CEO and forwarded to the payroll service by the Finance Associate.

The Business Manager will record each payroll to the accounting system, including any payroll accruals, in accordance with GAAP.

All services performed by independent contractors will be processed as accounts payable.

At the close of the fiscal year, Forms 1099 will be issued to independent contractors in accordance with IRS regulations.

XII. MAIL MANAGEMENT; INCOMING CHECKS

Policy: All incoming mail is opened and distributed by a designated staff person. Any checks received are immediately restrictively endorsed by the mail opener.

Procedure: All mail shall be opened by the Finance Associate or any other employee as designated by the CEO. The Finance Associate (or other designated employee) shall record the name, date received, name(s) or donor, address (if available), amount, and type of receipt. The check shall be stamped "for deposit only" into the charter school's account, and the DO shall prepare the deposit slip and deposit the checks into the appropriate account. A copy of each check shall be attached to a copy of the deposit slip and deposit receipt and shall be filed and used for reconciliation of the bank statement.

The Business Manager will receive the documentation related to the cash receipts deposit and record the activity to the accounting system. The Board of Trustees will review all cash receipts monthly, including a comparison of amounts received to the budget.

XIII. BUDGETING OF FUNDS

Policy: The Board of Trustees shall approve an annual operating budget for the charter school.

Adjustments to budget categories during the year shall be approved by the Board.

Procedure: The CEO shall develop, in conjunction with the Business Manager, the charter school's annual budgets.

Budget assumptions in the initial year of operations will be based on known expenditures of similar entities, modified for the charter school's specifications and expectations. Future budgets will be based on the school's history, specifications and expectations. Budgeted expense categories shall include the cost of personnel instruction, administration, facilities, operations and other spending categories of the charter school. Detailed expenses, such as supplies, repairs and maintenance, travel, contracted services, utilities, rent, and other expenses will be budgeted according to the above spending categories.

The Board of Trustees will approve the annual budget of the charter school by June 1 of the immediately preceding fiscal year. The Board also will approve any amendments proposed during the year. The Board of Trustees will compare year-to-date revenues and expenditures to the budget and review significant variations on a monthly basis.

XIV. CAPITAL DEPRECIATION; DISPOSITIONS AND DEPRECIATION

Policy: The Charter school shall, with the assistance of the Business Manager, maintain appropriate fixed asset and related depreciation accounts.

Procedure: All property and equipment acquisitions and dispositions shall be approved by the Board of Trustees. Assets in excess of \$500 shall be capitalized and depreciated over their useful life in accordance with GAAP for nonprofit organizations. Asset purchases of under \$500 and software purchases shall be expensed.

The Business Manager will reconcile the fixed asset and related depreciation schedules to the general ledger account monthly.

XV. STAFF AND TRAVEL EXPENSES

Policy: Staff shall be reimbursed for travel and related expenses while on approved charter school business.

Procedure: All out-of-town travel shall be approved by the CEO in advance. All staff shall submit travel reimbursement forms by which they request reimbursement. Travel reimbursement forms shall document employee name, travel dates, destination, business purpose, and detail business costs such as tolls, parking, mileage and meals. All receipts and substantive documentation must be attached to the travel reimbursement form.

Submitted travel reimbursement forms shall be reviewed by the Finance Associate for: (a) accuracy of computations; (b) completeness of required receipts; and (c) adherence to established guidelines. Inaccurate or incomplete information shall be discussed with the submitting staff member, and any necessary additional information shall be requested by and provided to the Finance Associate prior to reimbursement. Staff shall be compensated within 20 business days of submission of a complete and accurate reimbursement form to the DO.

XVI. AUDITS; FINANCIAL REGULATORY FORMS

Policy: Independent audits of the financial statements shall be conducted annually by a Pennsylvania Certified Public Accountant selected by the Board of Trustees. Annual financial audits will be conducted in accordance with generally accepted auditing standards.

Procedure: Appropriate financial forms and reports shall be filed with the charter entity, federal government and appropriate state agencies. Upon completion, audits shall be reviewed by the Business Manager and CEO and submitted to the Board of Trustees for review. All audits shall include a management letter.

XVII. INSURANCE

Policy: The charter school shall maintain appropriate insurance coverage.

Procedure: At a minimum, the following insurance shall be maintained: (a) Commercial Package (including property and liability); (b) Directors and Officers Liability; (c) Disability; and (d) Workers Compensation. The charter school also shall contribute to the state Unemployment Insurance Fund in accordance with applicable law.

XVIII. FEES SCHEDULE

Policy: The charter school does not charge fees for surveys, workshops, consultation, or publications, and thus does not maintain a schedule of fees.

XIX. PERSONNEL LEAVE

Policy: The charter school shall carry accrued vacation leave on financial statements as a liability, in accordance with personnel policy.

Procedure: Employees use of accrued leave shall requested of the Personnel Officer in accordance with established personnel policy. Personnel records, including accounting of accrued leave, are maintained by the Personnel Officer.

XX. CONTRACTS

Policy: The execution of contracts and grants shall be within the scope of the charter school's mission, goals, and annual plans.

Procedure: The charter school may enter into contracts for such things as professional services or rentals or to perform a function with the scope of the charter school's mission, goals and annual plans. All contractual agreements shall be in writing, and signed and dated by the CEO. All contracts of the charter school must be approved by the Board of Trustees.

XXI. INVESTMENT POLICIES

Policy: The charter school's funds shall be invested in a money market funds and certificates of deposit.

Procedure: The Financial Committee of the Board shall identify excess funds available for investment, and approve the transfer of such funds to be made by the Business Manager.

XXII. BORROWING FUNDS

Policy: All borrowing of funds, and the establishment or increase of all credit lines must be approved by the Board of Trustees.

Procedure: Based on annual audits, financial statements, and cash flow projections, the CEO may establish credit lines and borrowing limits as directed by the Board of Trustees.

Borrowed funds will be repaid with appropriate, measurable and identifiable revenues in accordance with GAAP. The Business Manager shall alert the Board of Trustees if lines of credit or borrowing limits ever are not adequate to meet the needs of the organization. The Board of Trustees may amend the borrowing policy and credit limits.

XXIII. BEQUESTS AND CONTRIBUTIONS

Policy: Non-restricted bequests and contributions shall be used for operations or special projects as designated and approved by the CEO and/or the Board of Trustees of the charter school, consistent with conditions set forth by the Board of Trustees of the charter school. Bequests and contributions that are donor restricted shall be used for the purpose articulated by the donor, except that in no case shall the school accept any such bequest or contribution for which the donor restriction violates any federal or Pennsylvania law.

Procedure: Bequests and contributions will be properly budgeted and accounted for in accordance with GAAP for nonprofit organizations. The Business Manager will maintain supporting schedules to document revenues and expenditures related to unrestricted, temporarily restricted and permanently restricted net assets. Nonrestricted bequests and contributions shall be used for operations or special projects as designated and approved by the CEO and/or Board of Trustees of the charter school. Bequests and contributions that are donor restricted shall be used for the purpose articulated by the donor.

The Board of Trustees will review and approve expenditures on a monthly basis in accordance with donor stipulations, if any.

XXIV. CREDIT CARDS

Policy: The charter school may maintain corporate credit cards which shall be issued to staff as designated by the CEO. Such credit cards shall be used solely for charter school business.

Procedure: All credit cards account billing shall be given immediately to the Finance Associate.

The Finance Associate shall maintain a system of all charges reported by staff and each charge shall be checked against the bills. Discrepancies in these receipts or billing shall be reported by the Finance Associate to the CEO for investigation. The use of the credit cards shall adhere to established personnel policy. In the event of termination of employment, staff shall be required to return any credit cards that have been issued to them.

XXV. PURCHASING PRACTICES

Policy: Guiding the purchase of all goods and services of the charter school will be: (a) price; (b) quality; and (c) dependability. Particular vendors may be chosen for any one or any combination of these factors; however, at all times the selection of a particular good, service, or vendor shall be with the intention of maintaining a top-quality school. The execution of contracts and grants shall be within the scope of the charter school's mission, goals, and annual plans.

Procedure: When a product is to be purchased that costs more than \$10,000, the CEO, shall make every reasonable effort to secure quotes and product specifications from at least three providers of the product or a similar product. The CEO shall select from among these offers, and document the reasons for selecting the chosen option which shall include mention of the aforementioned factors that guide such selection.

Professional service contracts are excluded from the requirement to seek multiple bids; however, nothing shall preclude the CEO from seeking such multiple bids for these contracts. All contractual agreements shall be in writing, and signed and dated by the CEO.



pennsylvania
DEPARTMENT OF EDUCATION

April 23, 2013

Mrs. Christine Wiggins
CEO
Imhotep Institute CHS
6201 North 21st Street
Philadelphia, Pa 19138-2597

Dear Mrs. Wiggins:

I have been informed that the areas of noncompliance cited as a result of the special education compliance monitoring visit conducted on February 16, 2012 have been corrected as of April 12, 2013 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 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,

John J. Tommasini
Director



Executive Summary
BSE Compliance Monitoring Review
of the
Imhotep Institute CHS

PART I
SUMMARY OF FINDINGS

A. Review Process

Prior to the Bureau's monitoring the week of February 16, 2012, the Imhotep Institute 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. This included:

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

B. General Findings

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

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

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

C. Overall Findings

1. FACILITATED SELF ASSESSMENT (FSA)

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

IFSA	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
Public School Enrollment	1	0
Surrogate Parents (Students Requiring)	1	0
Personnel Training	1	0
Intensive Interagency Approach	1	0
Summary of Academic Achievement and Functional Performance/Procedural Safeguard Requirements for Graduation	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 that is the Result of Inappropriate Identification	0	1

2. FILE REVIEW (Student case studies)

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

The status of compliance of the Imhotep Institute 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	85	2	73
Evaluation/Reevaluation: Process and Content	286	10	484
Individualized Education Program: Process and Content	509	20	271
Procedural Safeguards: Process and Content	115	2	3
TOTALS	995	34	831

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	248	7	83
Program Implementation: Special Ed Teacher Interviews	322	4	122
Program Implementation: Parent Interviews	199	21	91
TOTALS	769	32	296

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	36	0	13

6. EDUCATIONAL BENEFIT REVIEW

	In Compliance	Out of Compliance
Educational Benefit Review	X	

**PART II
CORRECTIVE ACTION PROCESS**

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

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

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

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

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

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

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

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: Imhotep Institute CHS

Chief Executive Officer: Mrs. Christine Wiggins

Special Education Director/Coordinator: Jury Seegers

BSE Special Education Adviser: Walter Howard

Date of Report: April 23, 2013

Date Final Report Sent to LEA: April 12, 2012

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

First Visit Date: May 03, 2012

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

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						4. FSA-CONFIDENTIALITY Standard The LEA is in compliance with confidentiality requirements.			
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.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					6 0 0 0 3 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					6 0 0 0 3 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?			
8	2	0				GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	2				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
10	0	0				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
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			
						Topical Area 2: Delivery of Service			
Y						17. FSA-PUBLIC SCHOOL ENROLLMENT Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						17B. FSA-PUBLIC SCHOOL ENROLLMENT Standard: Timely provision of FAPE for students who transfer public agencies within state, and from another state.			
Y						22. FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION Standard: LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			

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

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					9 0 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					9 0 0 0 0 0	P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled. Always Sometimes Rarely Never Don't Know Does not Apply			
					8 0 0 0 1 0	P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel. Always Sometimes Rarely Never Don't Know Does not Apply			
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?			
9	1	0				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
10	0	0				GE 80. Is the student making progress within the general education curriculum?			
10	0	0				GE 80a. In your opinion, is this student benefiting from participation in your general education classroom?			
0	0	0				GE 80b. If yes, in what ways?			

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Removes stigma of being pulled for modified instruction. Also has improved socialization, organization and is more outgoing. Improved reading. Able to remain with peers. Improved success, academics. Socially it's helping the student work through issues; starting to grasp materials & is really getting involved in group activity. Increased confidence level, being there doing the same work as peers with supports. Group work motivates the student to be expressive & apply case to real world. Socialization, test taking skills, regular academics. Socialization, test taking skills, regular academics, programs & development. Accelerated academics, socialization.			
0	0	10				GE 80c. If no, what does this student need that he/she is not receiving in your class?			
10	0	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
10	0	0				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10				GE 85b. If no, what training or support would assist you?			
10	0	0				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
10	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
10	0	0				SE 95a. In the most recent IEP meeting for this student, did you discuss whether he/she could be educated in a general education classroom for the entire school day?			
6	4	0				SE 95b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	4				SE 95c. If yes, what reasons were discussed for recommending removal?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>Extra support. Based on reading & math levels.</p> <p>Extra support. Based on reading & math levels.</p> <p>To get extra support. To get extra support.</p>			
0	0	4				<p>SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided?</p> <p>Smaller setting to meet the student's needs. Based on assessments, schedules & trial; a tutor is also available. To be in a smaller setting. Based on assessments, general ed schedule & trial. Tutors are also available. To meet the student's needs. To meet student's needs.</p>			
10	0	0				<p>SE 95e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?</p>			
10	0	0				<p>SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?</p>			
10	0	0				<p>SE 97. Have necessary supports been offered and/or provided to enable that participation?</p>			
8	0	2				<p>SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?</p>			
10	0	0				<p>SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?</p>			
10	0	0				<p>SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?</p>			
10	0	0				<p>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?</p>			
						Topical Area 3: Performance Indicators			

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

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 156. Proposed types of tests and assessments			
0	0	10				FR 157. Contact person's name and contact information			
0	0	10				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
0	0	10				FR 159. Parent has selected a consent option			
PERMISSION TO REEVALUATE (File Reviews)									
8	0	2				FR 194. PTRE-Consent Form is present in the student file			
8	0	2				FR 195. Demographic data			
8	0	2				FR 196. Reason for reevaluation			
8	0	2				FR 197. Types of assessment tools, tests and procedures to be used			
8	0	2				FR 198. Contact person's name and contact information			
8	0	2				FR 199. Parent has selected a consent option			
8	0	2				FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
AGREEMENT TO WAIVE REEVALUATION (File Reviews)									
1	0	9				FR 201. Agreement to Waive Reevaluation is present in the student file			
1	0	9				FR 202. Waiver was completed within required timelines (3 years (2 years for any MR student or any student placed in an Approved Private School) from date of ER, prior RR, or Agreement to Waive RR)			
1	0	9				FR 203. Reason reevaluation is not necessary at this time is included			
1	0	9				FR 204. Contact person's name and contact information			
1	0	9				FR 205. Parent has selected a consent option			
1	0	9				FR 206. Parent signature			
EVALUATION REPORT (INITIAL) (File Reviews)									
0	0	10				FR 160. ER is present in the student file			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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)			
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			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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			
0	0	10				FR 184. Documentation that the student does not achieve adequately for age, etc.			
0	0	10				FR 185. Indication of process(es) used to determine eligibility			
0	0	10				FR 186. Instructional strategies used and student-centered data collected			
0	0	10				FR 187. Educationally relevant medical findings, if any			
0	0	10				FR 188. Effects of the student's environment, culture, or economic background			
0	0	10				FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
0	0	10				FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
0	0	10				FR 191. Observation in the student's learning environment			
0	0	10				FR 192. Other data if needed			
0	0	10				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						REEVALUATION REPORT (File Reviews)			
9	0	1				FR 207. RR is present in the student file			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				FR 208. Reevaluation was completed within timelines (either 60 calendar days from the date of LEA receipt of signed PTRE-Consent Form, excluding summer break, or within 3 years (2 years for any MR student or any student placed in an Approved Private School) of date of ER, prior RR, or Agreement to Waive RR)			
7	2	1			22%	FR 209. A copy of the RR was disseminated to parents at least 10 school days prior to the meeting of the IEP team (unless this requirement was waived by a parent in writing)	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. PDE Advisor will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PATTAN	04/12/2013
9	0	1				FR 210. Demographic data			
9	0	1				FR 211. Date IEP team reviewed existing evaluation data			
9	0	1				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
9	0	1				FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
9	0	1				FR 214. Aptitude and achievement tests			
6	3	1			33%	FR 215. Current classroom based assessments and local and/or state assessments	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. PDE Advisor will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PATTAN	04/12/2013
8	0	2				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
8	0	2				FR 217. Teacher recommendations			
8	0	2				FR 218. Lack of appropriate instruction in reading			
8	0	2				FR 219. Lack of appropriate instruction in math			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	2				FR 220. Limited English proficiency			
9	0	1				FR 221. Conclusion regarding need for additional data is indicated			
2	1	7			33%	FR 222. Reasons additional data are not needed are included	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. PDE Advisor will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PATTAN	04/12/2013
9	0	1				FR 223. Determination whether the child has a disability and requires special education			
9	0	1				FR 224. Disability category(ies)			
9	0	1				FR 225. Summary of findings includes student's educational strengths and needs			
9	0	1				FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
9	0	1				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
8	0	2				FR 228. Interpretation of additional data			
7	0	3				FR 229. Documentation that the student does not achieve adequately for age, etc.			
7	0	3				FR 230. Indication of process(es) used to determine eligibility			
6	1	3			14%	FR 231. Instructional strategies used and student-centered data collected	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. PDE Advisor will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PATTAN	04/12/2013
7	0	3				FR 232. Educationally relevant medical findings, if any			
7	0	3				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
7	0	3				FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
7	0	3				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
7	0	3				FR 236. Observation in the student's learning environment			
5	0	5				FR 237. Other data if needed			
5	2	3			29%	FR 238. Statement for all 6 items	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. PDE Advisor will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PATTAN	04/12/2013
7	2	1			22%	FR 239. Documentation of Evaluation Team Participants	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. PDE Advisor will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PATTAN	04/12/2013
7	1	2			13%	FR 240. Documentation that team members Agree/Disagree	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. PDE Advisor will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PATTAN	04/12/2013
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
9	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
9	0	0	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	0	0			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
4	0	5	0			P 27. If your child was not reevaluated when required (every 2 years for children with mental retardation, or any child placed in an Approved Private School, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation?			
0	6	2	1			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
0	0	7	2			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
0	0	7	2			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
3	0	7				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						Topical Area 5: IEP Process and Content			
						INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)			
10	0	0				FR 241. Invitation is present in the student file			
10	0	0				FR 242. Invitation to Participate in the IEP Meeting was issued prior to the meeting (or documentation that parent signed waiver to move directly to IEP meeting)			
10	0	0				FR 243. Demographic data			
10	0	0				FR 244. Purpose(s) of the meeting			
10	0	0				FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)			
7	1	2			13%	FR 246. Transition planning and services – if appropriate, evidence that a representative of any participating agency was invited to the IEP team meeting with the prior consent of the parent or student	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. PDE Advisor will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PaTTAN	04/12/2013
10	0	0				FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 248. Invited IEP team members	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. PDE Advisor will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PaTTAN	04/12/2013
10	0	0				FR 249. Date/time/location of meeting			
10	0	0				FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
						PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)			
0	0	10				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			
0	0	10				FR 252. Demographic data			
0	0	10				FR 253. Form designates IEP team member(s) for whom attendance is not necessary			
0	0	10				FR 254. Form designates which members will submit written input prior to the meeting			
0	0	10				FR 255. Parent written consent is documented			
						FR 256. The team members excused:			
					0	a. General Education Teacher			
					0	b. Special Education Teacher			
					0	c. Local Education Agency Representative			
						IEP CONTENT (File Reviews)			
10	0	0				FR 257. IEP is present in the student file			
10	0	0				FR 258. IEP was completed within timelines			
10	0	0				FR 259. Demographic data			
10	0	0				FR 260. IEP implementation date			
10	0	0				FR 261. Anticipated duration of services and programs			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	1	7			33%	FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. PDE Advisor will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PaTTAN	04/12/2013
						DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)			
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			
1	0	9				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			
0	0	10				FR 272. Written input provided by IEP team member(s) excused from participating in the IEP meeting if the invitation stated they were to provide written input			
10	0	0				FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year			
						SPECIAL CONSIDERATIONS (File Reviews)			
0	0	10				FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate			
0	0	10				FR 275. If the student is deaf or hard of hearing, a communication plan			
0	0	10				FR 276. If the student has communication needs, needs must be addressed in the IEP			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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			
2	0	8				FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques			
0	0	10				FR 280. If the student has other special considerations, these are addressed in the IEP			
						PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)			
10	0	0				FR 281. Student's present levels of academic achievement			
9	0	1				FR 282. Student's present levels of functional performance			
10	0	0				FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)			
10	0	0				FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)			
10	0	0				FR 285. How the student's disability affects involvement and progress in the general education curriculum			
10	0	0				FR 286. Strengths			
10	0	0				FR 287. Academic, developmental, and functional needs related to student's disability			
						TRANSITION SERVICES (File Reviews)			
0	0	10				FR 288. If the student's IEP required participation in CTE program, was the CIP code completed			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. Emphasis to be places on specific student internship opportunities and to specify in greater detail, the student's post school outcomes. (Example: exploring the different aspects of Nursing - LPN, RN, Certified Nurse Praticinar, etc and matching the students abilities, test scores, etc. with the appropriate option) PDE Advisor will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PATTAN	04/12/2013
10	0	0				FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living			
9	1	0			10%	FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. Emphasis to be places on specific student internship opportunities and to specify in greater detail, the student's post school outcomes. (Example: exploring the different aspects of Nursing - LPN, RN, Certified Nurse Praticinar, etc and matching the students abilities, test scores, etc. with the appropriate option) PDE Advisor will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PATTAN	04/12/2013

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	3	0			30%	FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. Emphasis to be places on specific student internship opportunities and to specify in greater detail, the student's post school outcomes. (Example: exploring the different aspects of Nursing - LPN, RN, Certified Nurse Practitioner, etc and matching the students abilities, test scores, etc. with the appropriate option) PDE Advisor will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PaTTAN	04/12/2013
10	0	0				FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)			
9	0	1				FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)			
5	4	1			44%	FR 292c. Annual goals are related to the student's transition services	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. Emphasis to be places on specific student internship opportunities and to specify in greater detail, the student's post school outcomes. (Example: exploring the different aspects of Nursing - LPN, RN, Certified Nurse Practitioner, etc and matching the students abilities, test scores, etc. with the appropriate option) PDE Advisor will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PaTTAN	04/12/2013
						PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)			
3	0	7				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			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA			
0	0	10				FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
0	0	10				FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)			
8	0	2				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			
10	0	0				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			
1	0	9				FR 300. If the IEP indicates the student will participate in an alternate local assessment, explanation of why the student cannot participate in the regular assessment			
0	0	10				FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate			
						ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)			
9	1	0			10%	FR 302. Measurable Annual Goals	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. PDE Advisor will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PaTTAN	04/12/2013
10	0	0				FR 303. Description of how student progress toward meeting goals will be measured			
10	0	0				FR 304. Description of when periodic reports on progress will be provided to parents			
10	0	0				FR 305. Documentation of progress reporting on Annual Goals			
1	0	9				FR 306. Short Term Objectives			
						SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)			
10	0	0				FR 307. Program Modifications and Specially-Designed Instruction			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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			
8	2	0			20%	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	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. PDE Advisor will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PaTTAN	04/12/2013
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			
6	0	4				FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
6	0	4				FR 312. If the student's most recent Evaluation Report contained recommendations for the provision of related services, including psychological counseling, did the IEP team address those recommendations in development of this IEP			
10	0	0				FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services			
4	0	6				FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP			
0	0	10				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			
10	0	0				FR 316. A conclusion regarding student eligibility for ESY			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. PDE Advisor will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PaTTAN	04/12/2013
1	0	9				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			
1	0	9				FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services			
EDUCATIONAL PLACEMENT (File Reviews)									
8	2	0			20%	FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. PDE Advisor will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PaTTAN	04/12/2013
8	2	0			20%	FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. PDE Advisor will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PaTTAN	04/12/2013
10	0	0				FR 322. Type of support, by amount (itinerant, supplemental, full-time)			
10	0	0				FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.			
10	0	0				FR 324. Location of student's program (name of LEA where the IEP will be implemented)			
10	0	0				FR 325. Location of student's program (name of School Building where the IEP will be implemented)			
5	0	5				FR 326. If child will not be attending his/her neighborhood school, reason why not			
PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)									

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 327. Completed Section A or Section B			
						IEP DEVELOPMENT			
						INTERVIEW RESULTS (Parent & General Education Teacher)			
9	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
8	1	0	0			P 29. Did you participate in developing the current IEP for your child?			
8	0	0	1			P 30. Was the meeting held at a time and location that was convenient for you?			
5	0	3	1			P 31. If you were unable to participate in person, did the school offer other arrangements for you to participate by phone or through other methods?			
9	0	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
8	0	0	1			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	9	0			P 32b. If no, what training or support would assist you?			
8	0	0	1			P 33. Were the services you requested for your child considered by the IEP team in the development of your child's current IEP?			
8	0	0	1			P 35. Was the current IEP developed at the IEP meeting?			
6	0	2	1			P 36. If there was a draft IEP developed prior to the IEP meeting were you provided a copy of the draft either before or at the meeting?			
7	1	0	1			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
0	1	6	2			P 38. If required IEP team members (special education teacher, general education teacher, or LEA) did not attend the meeting, did you agree in writing to them not being there?			
0	0	7	2			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		7	1		1	P 65. If you did not participate in your child's IEP meeting, what kept you from participating? g. other Not able to at the time.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	2				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
2	2	6				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
2	0	8				GE 76. Were those recommendations considered by the IEP team?			
10	0	0				GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?			
10	0	0				GE 87. Do you provide progress monitoring data as part of the IEP development process?			
						IEP CONTENT			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
8	0	0	1			P 40. Did the IEP team consider the recommendations that were made in your child's most recent evaluation, including all recommendations that were made by the evaluation team for special education, related services, and supports for school personnel?			
7	1	0	1			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.			
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?			
7	0	3				SE 104. If appropriate, are the student's annual goals based on functional performance?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				SE 106. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
4	0	6				SE 107. If the student's most recent Evaluation Report contained recommendations for provision of related services, including psychological counseling, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
9	0	1				SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the student, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
8	0	2				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA, PASA, and other district-wide/charter school-wide assessments?			
10	0	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
10	0	0				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	0				SE 117b. If yes, in what ways?			

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>Grades have gone up. Track team. More confident in math.</p> <p>Able to attend class with students that are stronger academically, peer tutoring, role modeling, increases student's self-esteem being with non-disabled peers. Socially - not isolated from peers. Making progress.</p> <p>The student is very intelligent and demonstrates skills that are comparable to other students and has made improvements in conduct by mentoring (by peers).</p> <p>Many</p> <p>Not isolated, feels confident, excelling.</p> <p>More motivated to keep up with others; doesn't feel less than others; is held to a higher standard.</p> <p>Accelerated academics & socialization.</p> <p>Accelerated academics, socialization.</p> <p>Social exposure.</p>			
0	0	10				SE 117c. If no, what does this student need that he/she is not receiving?			
10	0	0				SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
						IEP IMPLEMENTATION			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
7	1	0	1			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?			
7	1	0	1			P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
					8 0 0 0 1 0	P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals. Always Sometimes Rarely Never Don't Know Does not Apply			
					9 0 0 0 0 0	P 58. My child's progress is reported to me by the school in a manner that I understand. Always Sometimes Rarely Never Don't Know Does not Apply			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	0	1			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
8	0	2				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
9	0	1				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
4	0	6				GE 79a. In the most recent IEP meeting for this student, did you discuss whether the student could be educated in a general education classroom for the entire school day?			
1	2	7				GE 79b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	9				GE 79c. If yes, what reasons were discussed for recommending removal? Any general ed subject in smaller setting with hi tech resources.			
0	0	9				GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? Not sure.			
4	0	6				GE 79e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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?			
8	0	2				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
10	0	0				SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?			
10	0	0				SE 120. Is this student receiving the supports and services agreed upon in his/her current IEP, including related services?			
						PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent & Special Education Teacher)			
0	0	7	2			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?			
6	2	0	1			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?			
6	2	0	1			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
6	0	1	2			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
1	0	6	2			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?			
1	0	6	2			P 47. If your child was determined to be eligible for ESY services, did the IEP team decide upon the goals and services needed for the ESY program?			
10	0	0				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			

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

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Additional help for reading and losing focus. Extra support. Based on when the student needed it. Works on things hard for the student to get or struggles with; helps with projects. Child is easily distracted & the extra time makes sure the student doesn't miss anything, understands it all & has the time needed for testings. To meet the student's needs. The student's needs.			
0	0	3	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided? Not sure. Reading needs. Based on when the student needed it. You should ask them or look at the IEP. It was decided in testing that the student should go to all regular ed classes. Level of need. The student's scores on the PSSA.			
7	1	0	1			P 50e. In the most recent IEP meeting, did the IEP team discuss whether your child could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
9	0	0	0			P 50f. In your opinion, is your child benefiting from participation in the general education classroom?			
0	0	0	0			P 50g. If yes, in what ways? Boosts self-esteem. The student is becoming more independent & tries more. Needs push - gives confidence. Grades are improving. Grades The student does great & keeps up. Behavior, academics. Socialization & sports. Socialization			
0	0	9	0			P 50h. If no, what does your child need that he/she is not receiving in the class?			
						P 59. I am satisfied with the transition services developed for my child.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					8 0 0 0 1 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					9 0 0 0 0 0	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment. Always Sometimes Rarely Never Don't Know Does not Apply			
10	0	0				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
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?			
						Topical Area 6: NOREP/PWN			
						(File Reviews)			
10	0	0				FR 328. NOREP/PWN is present in the student file			
10	0	0				FR 329. Demographic data			
9	1	0			10%	FR 330. Type of action taken	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. PDE Adviser will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PaTTAN	04/12/2013
10	0	0				FR 331. A description of the action proposed or refused by the LEA			
10	0	0				FR 332. An explanation of why the LEA proposed or refused to take the action			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 333. A description of the other options the IEP team considered and the reason why those options were rejected	The LEA will use the Current PDE Special Education School formats and the PaTTAN developed annotated formats to ensure that all the required information is addressed in the students IEPs. PDE Adviser will review a random sample of newly identified or reevaluated student to verify the corrective action.	04/12/2013 LEA PaTTAN	04/12/2013
10	0	0				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
7	0	3				FR 335. Description of other factor(s) relevant to LEA's proposal or refusal			
10	0	0				FR 336. Educational placement recommended (including amount and type)			
10	0	0				FR 337. Signature of school district superintendent or charter school CEO or designee			
10	0	0				FR 338. Parent signature or documentation of reasonable efforts to obtain consent (e.g. mailed to parents, certified mail, visit to the parent's home, etc.)			
10	0	0				FR 339. Parent has selected a consent option			
10	0	0				FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP			
						INTERVIEW RESULTS (Parent)			
0	0	7	2			P 34. If services that you requested for your child were rejected by the school, did you receive a written notice (NOREP/PWN) explaining why the request was rejected?			
						P 61. If I don't understand my child's educational rights, and I inquire about them, someone from the school takes the time to explain them to me.			
					8	Always			
					0	Sometimes			
					0	Rarely			
					0	Never			
					1	Don't Know			
					0	Does not Apply			
						Topical Area 7: Additional Interview Responses			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					8 0 0 0 1 0	P 54. I am a partner with school personnel when we plan my child's education program. Always Sometimes Rarely Never Don't Know Does not Apply			
		0	0		1 1 1 2 1 2 3 2 5 7	P 66. Tell me anything you really like about your child's special education program. a. modifications b. progress reports c. staff-aide ratios d. staff's knowledge, training e. instructional materials g. staff open to suggestions, good communication h. follow the IEP i. support services k. staff's understanding and attitude n. other The support is there when needed. The pacing & they encourage the student. Team is really involved. Grades are improving. The monthly parent meetings. Gets attention needed. I am comfortable with my child there.			
		2	0		1 6	P 67. Tell me anything you would like to change about the program. i. support services n. other Nothing School hours, length of day. Nothing Putting instructional grade level in the IEP & eval report has a negative effect on the child's self-esteem when hearing it. I wish there were another way or that it did not have to be there. Nothing I would like the grades up.			
		1	0		4 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 c. Agree			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						P 69. Additional comments about your child's program. I like Imhotep. My child strives to be a better person because of the support the school gives. The team is always there for my child. : It is wonderful.			
10	0	0				SE 101. Do you hold the required certification to implement this student's program?			
9	0	1				SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10				SE 101b. If no, what training or support would assist you?			
						Topical Area 8: Student Interview Results			
			0			S 126. What kind of support are you currently receiving? a. Learning Support k. Don't Know			
8	0	0	1			S 127. Is this support enough to help you be successful in your school program?			
						S 128. How satisfied are you with your high school educational program? 5 Very 3 Somewhat 1 A Little 0 Not at All 0 Don't Know			
						S 129. What do you like best about the program? Teachers are right there to help me when I struggle. Teachers are right there to help me when I struggle. Teachers care, take time & teach us. Kids run around in other schools. There are resources to help me. Helps me to get where I need to be. They help me & give me advice. The tutors help me. I can ask them anything. Staff Teachers care & get us where we need to be. Improved my reading.			
						S 130. What do you like least about the program?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Nothing Nothing Sometimes wish I had time to settle & get ready. That I have to be in it. Being put in a class with weirdos. Nothing We need more learning support teachers. Nothing			
					8 0 1 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? Help is available when I need it. Help is available when I need it. Willing to help. They help me whenever I need it. My grades are better. Being treated as equal. 2 teachers, individual attention & sometimes we work in group. Teachers Teachers care. It helped me improve my reading.			
						S 133. What do you like least about the special education supports/services? Nothing Nothing Sometimes brings extra attention to me in class. Can't think of anything. Nothing Nothing Nothing Need more learning support. Nothing			
						S 134. How much time do you spend with students who do not have disabilities?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					0 8 0 0 1	Too Much Enough A Little Not Enough Don't Know			
8	1	0	0			S 135. Do you participate in any extra-curricular activities?			
						S 136. If yes, which ones Sports Sports Go to games at school. Basketball, drumming Basketball Trips to movies, fundraising. Basketball Football			
						S 137. If no, why not I do them somewhere else.			
9	0		0			S 138. Were you invited to participate in the last IEP meeting? Other			
8	1		0			S 139. Did you participate in the last IEP meeting? Other			
8	0		1			S 140. Do you have a post secondary transition program? Other			
8	1		0			S 141. Do you have an employment transition program? Other			
4	4		1			S 142. Do you have a community living transition program? Other			
8	0		1			S 143. Did you assist in the development of the transition program? Other			
7	1		1			S 144. Is that transition plan being followed? Other			
9	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		1 6 2	S 146. Which of the following agencies participate in your IEP development? a. Office of Vocational Rehabilitation e. None g. Don't Know			
0	0		3			S 147. If any agency participated in your IEP did they assist you or provide services? Other			
						S 148. Comments			
7	2	0	0			S 149. Do you participate in any activities in the community?			
						S 150. If yes, which ones? A sport. Drill team & the boys and girls club. Go shopping, to movies. I do all that stuff when I have some money. Community service, hang out, go to the rec center, movies. Basketball Community service. Church			
						S 151. If no, why not? I participate in school activities. I don't have enough time to participate outside of school. Participate in school activities. Not enough time.			
						S 152. Are there any other agencies that could help you within the community? Some daycare workers that could help. No No No Don't know. None			
						Topical Area 9: Other Non-compliance Issues			
						Topical Area 10: Other Improvement Plan Issues			

IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

ANTHONY J. KUBICEK
CERTIFIED PUBLIC ACCOUNTANT

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Imhotep Institute Charter High School
Philadelphia, Pennsylvania

I have audited the accompanying financial statements of the governmental activities, the business type activity, the discretely presented component unit, the major fund and the aggregate remaining fund information of Imhotep Institute Charter High School (a nonprofit organization) (the "School") 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 our 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 auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, 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, the business type activity, the discretely presented component unit, the major fund and the aggregate remaining fund information of the School as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in conformity with U.S. generally accepted accounting principles.

Other Matters

In accordance with *Government Auditing Standards*, I have also issued my report dated November 15, 2013 on my consideration of the 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on page 3-6 and page 14, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Imhotep Institute Charter High School 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 Imhotep Institute 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

November 15, 2013

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

The Board of Trustees of the Imhotep Institute 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 revenues for the fiscal year ended June 30, 2013, were \$8,685,489, representing an increase of \$1,051,605 from June 30, 2012.
- At June 30, 2013, the School reported an ending fund balance of \$983,548, representing an increase of \$798,152 from June 30, 2012.
- The School's cash balance at June 30, 2013 was \$856,742 representing an increase of \$565,058 from June 30, 2012.

Overview of the Financial Statements

The discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The School's basic financial statements as presented comprise four components: (1) management's discussion and Analysis (this section), (2) the basic financial statements, (3) the notes to the financial statements, and (4) the federal awards sections. This report also contains supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

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

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

The *statement of activities* presents information showing how the School's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. expenditures accrued in one fiscal year but paid in subsequent years, and depreciation).

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

Fund Financial Statements

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

Notes to the Financial Statements

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

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Overview of the Financial Statements (Continued)

Supplementary Information

The governmental fund budgetary comparison schedule is presented for purposes of additional analysis and is prepared using a basis other than accounting principles generally accepted in the United States of America ("GAAP") for state reporting requirements.

Single Audit Requirements

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

Government-Wide Financial Analysis

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

	<u>2013</u>	<u>2012</u>
Current Assets	\$1,281,131	\$ 702,960
Noncurrent Assets	<u>1,081,566</u>	<u>1,275,437</u>
Total Assets	<u>\$2,362,697</u>	<u>\$1,978,397</u>
Current Liabilities	\$1,128,762	\$1,577,414
Long-term Liabilities	<u>193,937</u>	<u>112,685</u>
Total Liabilities	<u>\$1,322,699</u>	<u>\$1,690,099</u>
Net Assets:		
Invested in capital assets, net of related debt	\$ 111,666	\$ 133,877
Restricted	871,978	909,083
Unrestricted	<u>56,354</u>	<u>(754,662)</u>
Net Assets, Ending	<u>\$1,039,998</u>	<u>\$ 288,298</u>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the School, assets exceeded liabilities by \$1,039,998 as of June 30, 2013.

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

The School's revenues are predominately received from the School District of Philadelphia based on student enrollment. For the year ended June 30, 2013, the School's revenues (\$8,685,489) exceeded its expenditures (\$7,933,789) by \$751,700.

	<u>2013</u>	<u>2012</u>
Revenues:		
Local educational agencies	\$6,877,134	\$5,979,721
Other local sources	261,613	171,476
State sources	380,548	361,705
Federal Sources	610,121	674,335
Food services	<u>556,073</u>	<u>446,647</u>
Total revenues	<u>8,685,489</u>	<u>7,633,884</u>
Expenditures:		
Instructional	2,969,279	3,359,493
Instructional staff support	203,220	159,190
Administrative support	1,199,449	1,111,581
Pupil health services	181,230	329,736
Business services	656,192	884,286
Operation and maintenance of plant services	1,356,966	1,357,532
Student transportation	86,094	161,796
Other support services	262,511	301,529
Student activities	273,584	168,348
Food services	566,005	518,804
Interest expense	4,593	24,047
Depreciation expense	<u>174,666</u>	<u>172,984</u>
Total expenditures	<u>7,933,789</u>	<u>8,549,326</u>
Change in net assets	751,700	(915,442)
Net assets – beginning	<u>288,298</u>	<u>1,203,740</u>
Net assets – ending	<u>\$1,039,998</u>	<u>\$ 288,298</u>

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 \$983,542 at June 30, 2013.

General Fund Budgetary Highlights

Over the course of the year, the School revised the annual budget several times. These budget amendments consisted of changes made among budgeted amounts for programs, supplies and equipment. There were no formal budget amendments made that were required to be submitted to the State of Pennsylvania.

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2013, the School's investment in capital assets for its governmental activities totaled \$209,588 (net of accumulated depreciation). This investment in capital assets includes furniture for the School along with leasehold improvements.

Long-Term Debt

As of June 30, 2013, the School has capital lease payables for \$34,922 and an outstanding line of credit in the amount of \$63,000.

Economic Factors and Next Year's Budgets and Rates and Future Events that will Financially Impact the School

The School does not foresee any future events at this time that will financially impact the school. The School's enrollment for next year will decrease from 725 to 575 students accordingly, the School's budget will be adjusted to accommodate the decrease in student population. As of November 15, 2013, the School's charter has expired and renewal is pending.

Contacting the School's Financial Management

The financial report is designed to provide interested parties a general overview of the School's finances. Questions regarding any of the information provided in this report or requests for additional financial information should be addressed to the Chief Executive Officer, Imhotep Institute Charter High School, 6201 North 21st Street, Philadelphia, Pennsylvania 19138 or call (215) 551-4000.

Component Unit

Sankofa Network, Inc. ("Sankofa") is a component unit of the School and is reported in a separate column in the government-wide financial statements to emphasize that Sankofa is legally separate from the School. Complete financial statements of Sankofa can be obtained at 6201 North 21st Street, Philadelphia, PA 19138.

IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
STATEMENT OF NET ASSETS
June 30, 2013

<u>ASSETS</u>				
	<u>GOVERNMENTAL</u> <u>ACTIVITES</u>	<u>BUSINESS TYPE</u> <u>ACTIVITES</u>	<u>TOTAL</u>	<u>COMPONET</u> <u>UNIT</u>
CURRENT ASSETS				
CASH	\$ 895,742	\$ 11,199	\$ 906,941	\$ -
STATE SUBSIDIES RECEIVABLE	190,654		190,654	-
FEDERAL SUBSIDIES RECEIVABLE	2,317	29,141	31,458	-
OTHER RECEIVABLES	4,605	-	4,605	-
DUE FROM RELATED PARTY	-	-	-	73,024
DUE FROM PROPRIETARY FUND	58,638	-	58,638	-
PREPAID RENT-CURRENT PORTION	37,105	-	37,105	-
PREPAID EXPENSES	51,730	-	51,730	-
TOTAL CURRENT ASSETS	<u>1,240,791</u>	<u>40,340</u>	<u>1,281,131</u>	<u>73,024</u>
NONCURRENT ASSETS				
CAPITAL ASSETS:				
BUILDING AND IMPROVEMENTS	-	-	-	9,388,912
LEASEHOLD IMPROVEMENTS	14,787	-	14,787	-
FURNITURE AND EQUIPMENT	962,068	133,285	1,095,353	-
SOFTWARE	121,992	-	121,992	-
TRANSPORTAION EQUIPMENT	29,015	-	29,015	-
LESS: ACCUMULATED DEPRECIATION	<u>(956,976)</u>	<u>(94,583)</u>	<u>(1,051,559)</u>	<u>(1,211,581)</u>
CAPITAL ASSETS, NET	<u>170,886</u>	<u>38,702</u>	<u>209,588</u>	<u>8,177,331</u>
PREPAID RENT, NET OF CURRENT PORTION	<u>871,978</u>	<u>-</u>	<u>871,978</u>	<u>-</u>
TOTAL NONCURRENT ASSETS	<u>1,042,864</u>	<u>38,702</u>	<u>1,081,566</u>	<u>8,177,331</u>
TOTAL ASSETS	<u>\$ 2,283,655</u>	<u>\$ 79,042</u>	<u>\$2,362,697</u>	<u>\$ 8,250,355</u>

See the accompanying notes to the financial statements.

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
STATEMENT OF NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2013**

LIABILITIES AND NET ASSETS (DEFICIENCY) IN ASSETS

	<u>GOVERNMENTIAL ACTIVITIES</u>	<u>BUSINESS TYPE ACTIVITY</u>	<u>TOTAL</u>	<u>COMPONENT UNIT</u>
CURRENT LIABILITIES				
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 480,029	\$ 36,918	\$ 516,947	\$ -
ACCRUED SALARY AND BENEFITS	445,231	-	445,231	-
ADVANCED RENTAL PAYMENTS, CURRENT PORTION	-	-	-	37,105
CURRENT PORTION, LONG-TERM DEBT	-	-	-	226,716
DUE TO RELATED PARTY	73,024	-	73,024	-
DUE TO STATE AND LOCAL GOVERNMENTS	-	-	-	-
DUE TO GENERAL FUND	-	58,638	58,638	-
CURRENT MATURITIES OF CAPITAL LEASE	34,922	-	34,922	-
OBLIGATIONS UNDER INTEREST RATE SWAP	-	-	-	18,368
TOTAL CURRENT LIABILITIES	<u>1,033,206</u>	<u>95,556</u>	<u>1,128,762</u>	<u>282,189</u>
LONG-TERM LIABILITIES:				
CAPITAL LEASES, NET OF CURRENT PORTION	-	-	-	-
LINE OF CREDIT	63,000	-	63,000	871,978
ADVANCED RENTAL PAYMENTS, NET OF CURRENT PORTION	-	-	-	-
LONG-TERM DEBT, NET OF CURRENT PORTION	-	-	-	7,038,500
UNEARNED REVENUE	130,937	-	130,937	-
TOTAL LONG-TERM LIABILITIES	<u>193,937</u>	<u>-</u>	<u>193,937</u>	<u>7,910,478</u>
TOTAL LAIBILITIES	<u>1,227,143</u>	<u>95,556</u>	<u>1,322,699</u>	<u>8,192,667</u>
NET ASSETS:				
INVESTED IN CAPITAL ASSEST, NET OF REALTED DEBT	72,964	38,702	111,666	-
NON-SPENDABLE, ASSETS	871,978	-	871,978	-
UNRESTRICTED(DEFICIENCY IN ASSETS)	<u>111,570</u>	<u>(55,216)</u>	<u>56,354</u>	<u>57,688</u>
TOTAL NET ASSETS(DEFICIENCY IN ASSETS)	<u>1,056,512</u>	<u>(16,514)</u>	<u>1,039,998</u>	<u>57,688</u>
TOTAL LIABILITES AND NET ASSETS	<u>\$ 2,283,655</u>	<u>\$ 79,042</u>	<u>\$ 2,362,697</u>	<u>\$ 8,250,355</u>

See the accompanying notes to the financial statements.

IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

FUNCTIONS	PROGRAM REVENUES		NET REVENUE(EXPENSE) AND CHANGES IN NET ASSETS			
	EXPENSES	OPERATING GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS TYPE ACTIVITIES	TOTAL	COMPONENT UNIT
PRIMARY GOVERNMENT:						
INSTRUCTIONAL	\$2,969,279	\$ (870,908)	\$ 2,098,371	\$ -	\$2,098,371	\$ -
INSTRUCTIONAL STAFF SUPPORT	203,220	-	203,220	-	203,220	-
ADMINISTRATION SUPPORT	1,199,449	-	1,199,449	-	1,199,449	-
PUPIL HEALTH	181,230	(10,898)	170,332	-	170,332	-
BUSINESS SERVICES	656,192	-	656,192	-	656,192	-
OPERATIONS AND MAINTENANCE	1,356,966	(108,863)	1,248,103	-	1,248,103	-
STUDENT TRANSPORTATION	86,094	-	86,094	-	86,094	-
OTHER SUPPORT SERVICES	262,511	-	262,511	-	262,511	-
STUDENT ACTIVITIES	273,584	-	273,584	-	273,584	-
FOOD SERVICE	-	-	-	566,005	566,005	-
INTEREST EXPENSE	4,593	-	4,593	-	4,593	-
DEPRECIATION EXPENSE	150,887	-	150,887	23,779	174,666	-
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$7,344,005</u>	<u>\$ (990,669)</u>	<u>6,353,336</u>	<u>589,784</u>	<u>6,943,120</u>	<u>-</u>
COMPONENT UNIT SANKOFA NETWORK, INC	<u>\$ 425,901</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(425,901)</u>
GENERAL REVENUES:						
LOCAL EDUCATIONAL AGENCIES	-	-	6,877,134	-	6,877,134	-
FOOD SERVICES	-	-	-	556,073	556,073	-
RENTAL INCOME	-	-	-	-	-	655,418
ALL OTHER REVENUES	-	-	261,613	-	261,613	-
TOTAL GENERAL REVENUES	-	-	<u>7,138,747</u>	<u>556,073</u>	<u>7,694,820</u>	-
INCOME(LOSS) BEFORE INTERFUND TRANSFERS	-	-	785,411	(33,711)	751,700	229,517
INTERFUND TRANSFERS	-	-	2,757	(2,757)	-	-
CHANGE IN NET ASSETS	-	-	788,168	(36,468)	751,700	229,517
NET ASSETS(DEFICIENCY IN ASSETS)-BEGINNING OF YEAR	-	-	<u>268,344</u>	<u>19,954</u>	<u>288,298</u>	<u>(171,829)</u>
NET ASSETS (DEFICIENCY IN ASSETS)-END OF YEAR	-	-	<u>\$ 1,056,512</u>	<u>\$ (16,514)</u>	<u>\$ 1,039,998</u>	<u>\$ 57,688</u>

See the accompanying notes to the financial statements.

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2013**

ASSETS

CURRENT ASSETS

Cash	\$	895,742
State Subsidies Receivable		190,654
Federal Subsidies Receivable		2,317
Other Receivables		4,605
Due from proprietary fund		58,638
Prepaid Expenses		960,813
Total Current Assets	\$	<u>2,112,769</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts Payable and accrued expenses	\$	480,029
Accrued salary and benefits		445,231
Due to related party		73,024
Unearned revenue		130,937
Total Liabilities		<u>1,129,221</u>

Fund balance:

Unassigned		<u>983,548</u>
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TOTAL LIABILITIES AND NET ASSETS	\$	<u>2,112,769</u>
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See the accompanying notes to the financial statements.

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

Total Fund Balances for Governmental Funds \$ 983,548

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:

Leasehold improvements	14,787	
Furniture and Equipment	962,068	
Software	121,992	
Transportation equipment	29,015	
Less: accumulated depreciation	<u>(956,976)</u>	
		170,886

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:

Capital lease payables	(34,922)	
Lines of credit	<u>(63,000)</u>	
		<u>(97,922)</u>

Total Net Assets of Governmental Activities \$1,056,512

See the accompanying notes to the financial statements.

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

REVENUES	
Local Educational Agency	\$ 6,877,134
Other Local Sources	261,613
State Sources	380,548
Federal Sources	610,121
Total Revenues	8,129,416
EXPENDITURES	
Instruction	2,969,279
Support Services	3,563,054
Non-instructional Services	656,192
Capital Outlays	17,900
Debt Service	127,596
Total Expenditures	7,334,021
EXCESS OF REVENUES OVER EXPENDITURES	795,395
Other financing uses:	
Interfund transfers in	2,757
Net change in fund balance	798,152
FUND BALANCE - BEGINNING OF YEAR	185,396
FUND BALANCE - END OF YEAR	\$ 983,548

See the accompanying notes to the financial statements.

**IMHOTEP INSTITUTE 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 **\$ 798,152**

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, as follows:

Capital Outlays	17,900	
Depreciation Expense	<u>(150,887)</u>	(132,987)

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	<u>123,003</u>
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Change in Net Assets of Governmental Activities **\$ 788,168**

See the accompanying notes to the financial statements.

**IMHOTEP INSTITUTE 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
REVENUES			
Local Educational Agency Assistance	\$ 7,127,185	\$ 6,877,134	\$ (250,051)
Other Local Sources	50,000	261,613	211,613
State Sources	330,736	380,548	49,812
Federal Sources	898,640	610,121	(288,519)
Total Revenues	<u>8,406,561</u>	<u>8,129,416</u>	<u>(277,145)</u>
EXPENDITURES			
Instruction	4,177,695	2,969,279	(1,208,416)
Support Services	2,015,172	3,563,054	1,547,882
Non-instructional Services	1,599,846	656,192	(943,654)
Capital Outlays	10,000	17,900	7,900
Debt Service	95,000	127,596	32,596
Total Expenditures	<u>7,897,713</u>	<u>7,334,021</u>	<u>(563,692)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 508,848</u>	795,395	<u>\$ 286,547</u>
Other financing uses:			
Interfund transfers IN		2,757	
NET CHANGE IN FUND BALANCE		798,152	
FUND BALANCE - BEGINNING OF YEAR		<u>185,396</u>	
FUND BALANCE - END OF YEAR		<u>\$ 983,548</u>	

See the accompanying notes to the financial statements.

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
STATEMENT OF NET ASSETS
PROPRIETARY FUND
JUNE 30, 2013**

ASSETS

CURRENT ASSETS

Cash	\$	11,199
Federal Subsidies Receivable		29,141
Total Current Assets		40,340

CAPITAL ASSETS

Equipment		133,285
Less: Accumulated Depreciation		(94,583)
Total Capital Assets, Net		38,702

TOTAL ASSETS

\$ 79,042

LIABILITIES

CURRENT LIABILITIES

Accounts Payable and Accrued Expense	\$	36,918
Due to General Fund		58,638
Total Current Liabilities		95,556

Net assets:

Invested in capital assets, net of related debt		38,702
Unrestricted		(55,216)
		(16,514)

TOTAL LIABILITIES AND NET DEFICIENCY IN ASSETS

\$ 79,042

See the accompanying notes to the financial statements.

IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
STATEMENT OF ACTIVITIES
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Enterprise Fund
	Food Service Fund
Revenues:	
Food service revenues	\$ 556,073
Expenses	
Management and food	566,005
Depreciation	23,779
Total expenses	589,784
Operating loss	(33,711)
Interfund transfers in	(2,757)
Net change in proprietary fund	(36,468)
Net deficiency in assets - beginning of year	19,954
Net deficiency in assets - end of year	\$ (16,514)

See the accompanying notes to the financial statements.

IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Enterprise Fund
	Food Service Fund
Cash flows from operating activities:	
Cash received from federal and state sources	\$ 566,729
Payments to supplies	(607,117)
Net cash used in operating activities	(40,388)
Cash flows from noncapital financing activities:	
Transfer to general fund	(2,757)
Net cash used in noncapital financing activities	(43,145)
Cash used in capital and related financing activities:	
Payments on capital lease payable	(11,552)
Net cash used in financing activities	(11,552)
Net change in cash	(54,697)
Cash - beginning of year	65,896
Cash - end of year	\$ 11,199
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	\$ (33,711)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	23,779
Changes in operating assets and liabilities:	
Federal subsidies receivable	10,656
Accounts payable	(41,112)
NET CASH USED IN OPERATING ACTIVITIES	\$ (40,388)

See the accompanying notes to the financial statements.

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 1 BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Background

Imhotep Institute Charter High School (the School) is organized as a nonprofit corporation in Pennsylvania to operate a charter school in accordance with Pennsylvania Act 22 of 1997 ("the Act"), and is operating under a charter school contract ending on August 31, 2012. The School is located in Philadelphia, Pennsylvania. During the 2012-2013 school year, the School served students in grades 9 through 12.

As of November 15, 2013, the renewal of the School's charter was pending.

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

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

Component Unit

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

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.

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

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

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.

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.

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.

The School reports the following proprietary fund:

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

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

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

Method of Accounting

The School has adopted the provisions of GASB Statement No. 34 ("Statement 34") "*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 and a statement of activities. It requires the classification of net assets into three components – invested in capital assets, net of related debt; restricted; and unrestricted. These calculations are defined as follows:

- Invested in capital assets, net of related debt – This component of net assets consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related 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.

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

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

Budgets and Budgetary Accounting

The School adopts an annual budget on a basis consistent with GAAP for the general fund. The School is required to present the adopted and final budgeted revenues and expenditures for the general fund that were filed and accepted by the Labor, Education and Community Services Comptroller's Office. The general fund budget appears on Page 14.

Use of Estimates

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

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.

Receivables

Receivables primarily consists of amounts due from the Pennsylvania Department of Education for federal and state grants and subsidies. Receivables are stated at the amount management expects to collect. As of June 30, 2013, based on historical experience, no allowance has been established.

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.

Capital Assets

Capital assets, which include leasehold improvements and furniture and equipment, are reported in the government-wide financial statements. All capital assets are capitalized at cost and updated for additions and retirements during the year. The School maintains a threshold level of \$2,500 or more for capitalizing assets. The School does not possess any infrastructure. The infrastructure is owned by Sankofa, which is shown discretely. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets. The estimated useful life of furniture and equipment ranges from three to seven years.

Unearned Revenue

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

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

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

Advertising Costs

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

Income Tax Status

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

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, 2009.

Subsequent Events

The School has evaluated subsequent events through November 15, 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.

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 2 CASH

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to the School. The School monitors custodial credit risk by periodically reviewing the Federal Deposit Insurance Corporation's ("FDIC") limits and published credit ratings of its depository bank(s). Accounts are insured by the FDIC up to \$250,000 for interest-bearing accounts. Noninterest-bearing accounts are fully insured under the FDIC's temporary transaction guarantee program.

As of June 30, 2013, the custodial risk is as follows:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Component Unit</u>
Uninsured and uncollateralized	-	-	-
Collateralized	-	-	-
Uninsured and collateral held by the pledging bank's trust dept. not in the School's name	<u>587,740</u>	-	-
Total	<u>\$587,740</u>	<u>\$ -</u>	<u>\$ -</u>

Reconciliation to the financial statements:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Component Unit</u>
Cash exposed to custodial risk	\$587,740	\$ -	\$ -
Plus: Insured amount	328,898	75,722	-
Less: Outstanding checks	<u>(20,896)</u>	<u>(64,523)</u>	-
	<u>\$895,742</u>	<u>\$ 11,199</u>	<u>\$ -</u>

NOTE 3 RECEIVABLES

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

A summary of receivables is as follows:

<u>Receivables</u>	<u>Amount</u>
Federal	\$ 31,458
State	<u>190,654</u>
	<u>\$222,112</u>

NOTE 4 LOCAL EDUCATIONAL AGENCY ASSISTANCE (REVENUE)

The School receives funding from the School District of Philadelphia on a monthly basis based on enrollment. The rate of funding per student is determined on an annual basis. Charter schools are funded by the local public school district. For non-special education student, 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. The rates for regular and special education for the year ended June 30, 2013 were \$8,064 and \$19,831, respectively. The annual rate is paid monthly and is prorated if a student enters or leaves during the year. Total revenue from student enrollment was \$6,877,134 for the year ended June 30, 2013.

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 5 CAPITAL ASSETS, NET

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

<u>Governmental Activities:</u>	<u>Balance</u> <u>July 1, 2012</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>June 30, 2013</u>
Leasehold improvements	\$ 14,787	\$ -	\$ -	\$ 14,787
Furniture and equipment	944,168	17,900	-	962,068
Software	121,992	-	-	121,992
Transportation equipment	29,015	-	-	29,015
Less: accumulated depreciation	<u>(806,089)</u>	<u>(150,887)</u>	<u>-</u>	<u>(956,976)</u>
Capital assets, net	<u>\$ 303,873</u>	<u>\$(132,987)</u>	<u>\$ -</u>	<u>\$ 170,886</u>

Depreciation expense for the year ended June 30, 2013 was \$150,887.

<u>Business-Type Activity:</u>	<u>Balance</u> <u>July 1, 2012</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>June 30, 2013</u>
Furniture and equipment	\$ 133,285	\$ -	\$ -	\$ 133,285
Less: accumulated depreciation	<u>(70,804)</u>	<u>(23,779)</u>	<u>-</u>	<u>(94,583)</u>
Capital assets, net	<u>\$ 62,481</u>	<u>\$(23,779)</u>	<u>\$ -</u>	<u>\$ 38,702</u>

Depreciation expense for the year ended June 30, 2013 was \$23,779.

NOTE 6 LINE OF CREDIT

The School maintains a \$100,000 line of credit from Sovereign Bank for working capital purposes. The line bears interest at .8% above the prime which was 2.75% At June 30, 2013. The credit line is payable on demand and expires on March 6, 2014. As of June 30, 2013, the balance outstanding was \$63,000.

NOTE 7 OBLIGATIONS UNDER LEASES

Government Activities

Equipment costing \$594,134, with a net book value of \$168,530, is held under capital leases. Future minimum lease payments required under capital leases as of June 30, 2013 are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2014	<u>\$ 34,922</u>
	34,922
Less: current portion	<u>34,922</u>
	<u>\$ -</u>

Changes in capital lease obligations were as follows for the year ended June 30, 2013:

Balance, June 30, 2012	\$ 157,925
Repayments of principal	<u>(123,000)</u>
Balance, June 30, 2013	<u>\$ 34,922</u>

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 8 RELATED PARTY TRANSACTIONS AND FACILITY LEASING ARRANGEMENTS

In July 2007, the School entered into a twenty-nine year, six month lease with Sankofa. The School began utilizing the facilities for the 2008-2009 school year. The annual rental income is approximately 1.1 times Sankofa's debt service. All costs of the building, such as utilities, assessments and taxes, etc, are paid by the School as additional rent. The School had advanced funds to Sankofa totaling \$1,057,504, and has a current balance of \$909,083, which has been recorded as "Prepaid rent". It is anticipated that these funds will be charged to operations at the rate of approximately \$37,105 per year. Rental expense for the fiscal year ended June 30, 2013, was \$655,418.

NOTE 9 COMMITMENT

In July 2011, the School entered into a three (3) year Business Service Agreement with a management company for various business services at a monthly rate of \$8,738, and will increase each year under the terms of the agreement. Under the terms of the agreement, the management company is to provide certain administrative 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	\$107,885
2015	<u>119,000</u>
	<u>\$226,885</u>

Management Fees

Management fees relating to the School's Business Services Agreement for the year ended June 30, 2013 was \$104,800.

NOTE 10 CONTINGENT LIABILITIES

In July 2007, Sovereign Bank entered into a series of loans (collectively, the "Loan") with the School and Sankofa. The Loan is secured by the property and by substantially all of the assets of the School and Sankofa and the assignment of all grants, leases and rents.

Facility-A Loan is a secured, tax free mortgage loan made available to Sankofa in a principal amount not to exceed \$6,800,000 to fund the constructions of, and payment of soft costs associated with, the real property located at 6201 North 21st Street, Philadelphia, PA 19138. The Facility-A Loan bears a tax-free floating interest rate equal to 65% of the sum of the 30-day reserve adjusted London Inter-Bank Offered Rate ("LIBOR") plus 200 basis points. Sankofa makes monthly installments of principal and interest, based on a 25-year amortization schedule. The Facility-A Loan balance at June 30, 2013, was \$6,043,150.

Facility-B Loan is a secured, taxable line of credit loan made available to the School in a principal amount not to exceed \$554,753 to use for working capital. The Facility-B Loan bears interest at the 30-day reserve adjusted LIBOR plus 200 basis points. Commencing on July 1, 2008, and continuing until the maturity date, July 1, 2023, Sankofa makes equal payments of principal and interest as accrued on the outstanding principal balance. The Facility-B Loan balance at June 30, 2013, was \$437,034.

Please refer to Note 15, Component Unit, for additional information regarding the Loan and additional contingent liabilities associated with the Loan.

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 11 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 Diane J. Wert, Office of Financial Management, Public School Employees' Retirement System, P.O. Box 125, Harrisburg, Pennsylvania 17108-0125. This publication is also available on the PSERS website at <http://www.psers.state.pa.us/publications/general/cafr.htm>.

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

Member contributions are as follows:

- Active members who joined the System prior to July 22, 1983, contribute at 5.25% (Membership Class T-C) or at 6.50% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the Systems prior to, on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25% (Membership Class T-C) or at 7.50% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System after June 30, 2001, contribute at 7.50% (Membership Class T-D). For all new hires and for members who elected Class T-D membership, the higher contribution rates began with service rendered on or after January, 1, 2002.

Subsequently, members who joined the System on or after July 1, 2011, may choose between two classes of membership, and therefore, two different base contribution rates that are subject to a limited fluctuation base on a "shared risk". Membership Class T-E members will have a base employee contribution rate of 7.5%, with shared risk contribution rate levels from 7.5% through including 9.5%. Membership Class T-F members will have a base employee contribution rate of 10.3%, with shared risk contribution rate levels from 10.3% through and including 12.3%.

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

Contributions required of the School are based upon an actuarial valuation. For the fiscal year ending June 30, 2013, the rate of the School's contribution was 12.36% of covered payroll. The 12.36% rate is composed of a pension contribution rate of 11.71 for pension benefits and .65% for healthcare insurance premium assistance. Payroll expense for employees covered by the System for the year ended June 30, 2013, was approximately \$3,383,106. The School's contributions to the System for the years ended June 30, 2013, 2012 and 2011, amounted to \$382,873, \$325,846, and \$188,105, respectively.

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 12 INTERFUND TRANSFERS

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

	<u>Transfer In</u>	<u>Transfer Out</u>
General fund	\$ 2,757	\$ -
Food service fund	<u>149,193</u>	<u>2,757</u>
	<u>\$ 2,757</u>	<u>\$ 2,757</u>

The interfund transfers were used to fund the general fund operations for the year ended June 30, 2013.

NOTE 13 GRANTS CONTINGENCIES

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

NOTE 14 LITIGATION

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

NOTE 15 COMPONENT UNIT

Capital Assets, Net

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

	<u>Balance</u> <u>July 1, 2012</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>June 30, 2013</u>
Building and improvements	\$9,388,212	\$ -	\$ -	\$9,388,912
Less: accumulated depreciation	<u>(954,181)</u>	<u>(257,400)</u>	<u>-</u>	<u>(1,211,581)</u>
Capital assets, net	<u>\$8,434,031</u>	<u>\$(257,400)</u>	<u>\$ -</u>	<u>\$8,144,331</u>

Depreciation expense for the year ended June 30, 2013 was \$257,400.

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 15 COMPONENT UNIT (continued)

Long-Term Debt

On July 26, 2007, Sankofa obtained two loans in the amount of \$6,800,000 and \$554,753 from Sovereign Bank ("Sovereign") to finance the purchase of a building and improvements to a building that is used as the School's facility. The loans bear interest equal to .785% (65% of the London Interbank Offered Rate ("LIBOR") plus 2%) and 2.191% (LIBOR plus 2%) at June 30, 2013, respectively. However, Sankofa entered into an interest rate swap contract that effectively converts the interest rate on the variable loans to the fixed percentage of 4.95% per annum through July 2013. Under the swap contract, Sankofa will pay interest monthly at these respective percentages and receive interest at LIBOR. The notional amounts under the swaps decrease as principal payments are made. The loan balances at June 30, 2013, were \$6,043,150 and \$434,004 respectively. The loans are secured by the property and by substantially all of the assets of Sankofa and the School and the assignment of all grants, leases and rents. In addition, the loans mature on July 26, 2032 and July 1, 2023, respectively.

The swaps were issued at market terms so that they had no fair value at their inception. The carrying amount of the swaps have been adjusted to their fair value at the end of the year, which because of changes in forecasted levels of LIBOR resulted in reporting a liability in the amount of \$18,368 for fair value of the future net payments forecasted under the swaps. The liability is classified as current since management does intend to settle it during 2013. Sankofa is exposed to credit loss in the event of nonperformance by the other party to the interest rate swap agreements. However, the Foundation does not anticipate nonperformance by the counterparty.

On July 26, 2007, Sankofa obtained an additional loan in the amount of \$850,000 from the Reinvestment Fund to finance improvements to the building. Interest only at 7.93% per annum is due monthly during the construction period. After the completion of the construction period, the loan is payable in monthly installments of \$6,521, including interest, and matures in August 2018, at which time a balloon payment of approximately \$687,000 is due. The loan balance at June 30, 2013, was \$785,033. The loan is secured by a second lien on the property and is guaranteed by the School.

Future maturities of long-term debt are as follows:

Year Ending June 30:	Amount
2014	\$ 226,716
2015	239,532
2016	253,104
2017	263,228
2018	264,288
Thereafter	<u>6,018,348</u>
	<u>\$7,265,216</u>

SINGLE AUDIT

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 Directors
IMHOTEK Institute 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 IMHOTEK Institute Charter High School as of June 30, 2013, which collectively comprise the IMHOTEK Institute Charter High School's basic financial statements and have issued my report thereon, dated November 15, 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 IMHOTEK Institute 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 IMHOTEK Institute Charter High School's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of IMHOTEK Institute 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 IMHOTEK Institute 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 IMHOTEK Institute Charter High School's financial statements that is more than inconsequential will not be prevented or detected by the IMHOTEK Institute 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 IMHOTEK Institute 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 IMHOTEP Institute 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 did not disclose any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, 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
November 15, 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
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To IMHOTEP Institute Charter High School
Philadelphia, PA

Report on Compliance for Each Major Federal Program

I have audited IMHOTEP Institute 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 IMHOTEP Institute Charter High School's major federal programs for the year ended June 30, 2013. IMHOTEP Institute 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 IMHOTEP Institute Charter High School's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my 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 IMHOTEP Institute Charter High School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of IMHOTEP Institute Charter High School's compliance.

Opinion on Each Major Federal Program

In my opinion, IMHOTEP Institute 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.

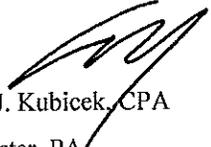
Report on Internal Control Over Compliance

Management of IMHOTEP Institute 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 my audit of compliance, I considered IMHOTEP Institute 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 IMHOTEP Institute 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, PA
November 15, 2013

**IMHOTEP INSTITUTE 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	\$ 460,909
Improving Teacher Quality State Grants	84.367	020-110840	23,948
			<u>484,857</u>
U.S. Department of Agriculture, Passed-through the Department of Education			
National School Lunch Program	10.555	362	328,741
School Breakfast Program	10.553	365	199,947
			<u>528,688</u>
U. S. Department of Health Passed-through the Department of Education			
Medical Assistance Access	93.778	044-077566	<u>12,000</u>
U. S. Department of Education Passed-through the Department of Education			
Special Education Grants to States	84.027	N/A	<u>125,264</u>
Total Federal Financial Assistance			<u>\$ 1,150,809</u>

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

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2013**

NOTE 1 GENERAL

The accompanying schedule of expenditures of Federal awards presents the activity of all federal financial assistance programs of Imhotep Institute Charter High School (the "School"). 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. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using the accrual basis of accounting, which is described in Note 1 to the School's financial statements.

**IMHOTEP INSTITUTE CHARTER HIGH SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2013**

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of Imhotep Institute Charter High School ("the School").
2. Audit finding that are required to be reported under *Government Auditing Standards* are reported in this schedule.
3. No instances of noncompliance material to the financial statements of the School were disclosed during the audit.
4. No reportable conditions relating to the audit of major federal ward programs are reported in the Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditors' report on compliance for the major federal award programs for the School expresses an unqualified opinion.
6. There were no audit findings that were required to be reported under OMB Circular A0133.
7. The program tested as a major program was Title I Grants to LEAs, CFDA #84.010, Improving Teacher Quality State Grants, #84.367, National School Lunch Program CFDA #10.555, School Breakfast Program, CFDA #10.553, and Special Education Grants to States, CFDA #84.027.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The School does qualify as a low-risk auditee.

B. FINDINGS -- FINANCIAL STATEMENT AUDIT

There were no findings as a result of the financial statement audit.



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

School District: Imhotep Institute Chs
Monitor Date: 4/5/2011
Monitor: Dr. Gaylord J. Conquest
Contact Person: Federal Programs Coordinator Melanie Reiser
Report Date: 6/14/2013 1:00:30 PM

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	Comments
Title I Highly Qualified	1a. All core content area teachers employed by the LEA are highly qualified.	The district will submit a listing of all non-highly qualified teachers and the length of time each has been working in the position for which they are not highly qualified, along with the appropriate emergency certificate (s) issued for this time period.	<input type="checkbox"/> List of teachers and their qualifications.	CA Due: 6/30/2011	Comments Imhotep has 26 core content teachers in 2010-11, of which 20 are HQT (77%). There are six teachers who do not meet HQT requirements, with the majority being certified special education teachers who have not demonstrated secondary content knowledge.
			<input type="checkbox"/> Number of teachers who have met highly qualified.	Ext Date: 11/14/2011	
			<input type="checkbox"/> Number of teachers working toward becoming highly qualified	Closed: 6/14/2013	
				CA Not Required: <input type="checkbox"/>	
Title I Highly Qualified	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.	The district will submit a copy of the letter notifying all parents of children not being taught by a highly qualified teacher in a Title I building for 4 or more consecutive weeks.	<input type="checkbox"/> Copy of dated letter of notification to parent/guardian	CA Due: 6/30/2011	Comments
				Ext Date: 11/14/2011	
				Closed: 6/14/2013	
				CA Not Required: <input type="checkbox"/>	

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	Comments
					<p style="text-align: center;">Comments</p> <p>Imhotep has a template for parent notification letters. These letters will be sent home in April 2011. Henceforth, these letters will be distributed to applicable parents promptly upon their child being taught by four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.</p>
Title I Parent Involvement	1. LEA has a written parental involvement policy and evidence that it is updated periodically.	Provide copy of LEA/District parent involvement policy to PDE for review; provide evidence of parent involvement and input into the development of the policy.	<input type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions.	CA Due: 8/31/2011	Comments
			<input type="checkbox"/> Website posting.	Ext Date: 11/14/2011	
				Closed: 6/14/2013	
				CA Not Required: <input type="checkbox"/>	

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	Comments
					<p style="text-align: center;">Comments</p> <p>Imhotep has an active parent involvement program helmed by a Parent Ombudsman who was hired in 2009-10 (see job description in review materials). She will be present at the review to describe the school's parent involvement activities. In conjunction with the Wazuri Parent Association, Imhotep is reviewing a draft Title I Parent Involvement Policy. This will be adopted by the end of the school year, distributed at the start of 2011-12 via mailing and website, and described at the Annual Title I Meeting.</p>

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates		Comments
Title I Parent Involvement	2. Schools receiving Title I funds have a written parent involvement policy/plan aligned with the LEA policy.	LEA must provide to the DFP a copy of their school building parent involvement policy/plan for each Title I building not in compliance; provide evidence of Title I parent involvement and input into the development of the school building policy.		CA Due:	8/31/2011	Comments Imhotep is a one-school LEA. As such, the LEA and school parent involvement activities are the same.
				Ext Date:	11/14/2011	
				Closed:	6/14/2013	
				CA Not Required:	<input type="checkbox"/>	
Title I Parent Involvement	4. School parent involvement policies have been distributed to parents.	Provide evidence that the school policies were distributed to parents. Evidence can include website posting, mailings, newsletters, or other forms of communication between the school/home.	<input type="checkbox"/> Parent meeting agendas <input type="checkbox"/> documentation shared or distributed	CA Due:	6/30/2011	Comments While Imhotep has an active parent involvement policy, we are presently developing a formal parent involvement policy, working with the Wazuri Parent Association to do so.
				Ext Date:	11/14/2011	
				Closed:	6/14/2013	
				CA Not Required:	<input type="checkbox"/>	

Melanie B. Reiser

From: Melanie Reiser [mreiser@omnivestllc.com]
Sent: Wednesday, January 25, 2012 4:30 PM
To: Hull, Norma; jefrye@pa.gov
Cc: Iorfida, Kelly S.
Subject: Imhotep Institute Charter High School -- Consolidated Review Corrective Action
Attachments: Imhotep HQT Listing 2011-12.pdf; Imhotep -- Title I Parent Involvement Policy -- Final Approved.pdf; Imhotep Title I Parent Involvement Policy Evidence of Parent Involvement in Development.pdf; Imhotep NHQT Letter Template.pdf

Importance: High

Dear Ms. Hull and Mr. Fry:

I am writing in response to the Findings and Corrective Actions stemming from the 2010-11 Federal Programs Consolidated Review of Imhotep Institute Charter High School.

Specifically, Imhotep had five (5) findings. Our responses to the required corrective action items follow below.

Topic: Title I, Highly Qualified

Issue: 1a. All core content area teachers employed by the LEA are highly qualified.

CA: 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.

Response:

At the time of our consolidated review (spring 2011), Imhotep employed 26 core content teachers of which 20 (or 77%) met HQT requirements. For 2011-12, improvements in hiring and rostering, as well as a reconfiguration of our special education program, have resulted in a much higher percentage of HQT. Presently, Imhotep employs 21.20 FTE core content teachers of which 20.15 (95%) are HQT. Four staff members comprise the 1.05 FTE of NHQTs (5%). Attached to this email you will find a full listing of Imhotep's 2011-12 core content teachers and their HQT status. For teachers who are not HQT, the number of years they have served at Imhotep are listed on this chart.

All NHQT are required to develop and/or update their Individual Professional Development Plan. These plans will explicitly state achievable milestones for achieving both HQT status and certification. The Director of Teaching and Learning will review these plans with an outside consultant for accuracy. The Director of Teaching and Learning will meet with each NHQT to review their submitted plan and require the teachers to sign an agreement to complete the steps described therein. The Director of Teaching and Learning will meet with each NHQT quarterly to monitor progress on meeting the steps.

Topic: Title I, Parent Involvement

Issue: 1. LEA has a written parental involvement policy and evidence that it is updated periodically.

CA: Provide copy of LEA/District parent involvement policy to PDE for review; provide evidence of parent involvement and input into the development of the policy.

Response:

In fall 2011, the Federal Programs Coordinator, Parent Ombudsman coordinated with the administration, school Board, and Wazuri Parent Association to draft a Parent Involvement Policy and Parent Compact. The draft policy was presented to parents for their review and feedback at the Annual Title I Meeting, which was held in conjunction with the Wazuri Parent Association Meeting on October 27, 2011. Parents filled out feedback forms, and their comments were incorporated into the final version of the Title I Parent Involvement Policy, which was officially adopted by the Imhotep Board of Trustees on January 12, 2012. A copy of this final Title I Policy is attached. Additionally, we have attached a packet that includes the agenda from the Annual Title I meeting, sign-in sheets from this meeting, and copies of the parent feedback forms on the Policy and Compact.

Topic: Title I, Parent Involvement

Issue: 4. School parent involvement policies have been distributed to parents.

CA: Provide evidence that the school policies were distributed to parents. Evidence can include website posting, mailings, newsletters, or other forms of communication between the school/home.

Response:

The Annual Title I Notice was distributed to all parents via the Parent/Student Handbook. Draft versions of the Parent Involvement Policy and the Parent Compact were distributed to parents at the Annual Title I Meeting held in conjunction with the Wazuri Parent Association Meeting on October 27, 2011 (see attached meeting agenda). The policies were adopted at a public Board meeting on January 12, 2012. The official policies will be posted on the school's website (www.imhotepcharter.org) and will be distributed to parents at the monthly Wazuri Parent Association Meeting on January 26, 2012.

Topic: Title I, Highly Qualified

Issue: Parents are notified if their child is assigned to or is being taught for four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.

CA: The district will submit a copy of the letter notifying all parents of children not being taught by a highly qualified teacher in a Title I building for 4 or more consecutive weeks.

Response:

Imhotep's new semester begins on January 26, 2012. As this results in changes in course enrollment and teacher assignments, parent notification letters will be sent to students assigned to be instructed by the 1.05 NHQTs by February 1, 2012. A copy of our letter template is attached. School administration have received guidance on timely tracking and reporting of NHQT data to parents from its outside Federal Programs Consultant. Henceforth, NHQT notification letters will be sent within the first 4 weeks of each semester or upon hire of a non-HQT if mid-semester.

Topic: Title I, Parent Involvement

Issue: 2. Schools Receiving Title I funds have a written parent involvement policy/plan aligned with the LEA policy.

CA: LEA must provide the DFP a copy of their school building parent involvement policy/plan for each Title I building not in compliance; provide evidence of Title I parent involvement and input into the development of the school building policy.

Response:

Imhotep is a one-school LEA. As such our LEA Title I Parent Involvement Policy (detailed in our response to issue Title I, Parent Involvement 1.0) is also our school-level policy. Please refer to aforementioned attachments.

Attached to this email, you will find back-up documentation to the corrective action items above. Please let me know if you require any further information to close these items and mark our school in "full compliance."

Thank you,
Melanie Reiser
Federal Programs Coordinator for Imhotep Institute Charter High School

Melanie Burke Reiser, M.G.A.
Vice President



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

Division of Federal Program
 Consolidated Program Review

2010-2011 School Year

Imhotep Institute Chs
 2101 W Godfrey Avenue
 Philadelphia, PA 19138

	<u>Name</u>	<u>Phone Number</u>	Check if Interviewed
Superintendent:	M. Christine Wiggins	215-438-4140	<input checked="" type="checkbox"/>
Business Manager:	Fred Anderson	215-438-4140	<input checked="" type="checkbox"/>
Title I Coordinator:	Melanie Reiser	215-497-8301 ext. 5	<input checked="" type="checkbox"/>
Title II Part A Coordinator:	Melanie Reiser	215-497-8301 ext. 5	<input checked="" type="checkbox"/>
Title III Coordinator:			<input type="checkbox"/>
Fiscal Requirements Coordinator:	Melanie Reiser	215-497-8301 ext. 5	<input checked="" type="checkbox"/>
Ed-Flex Waiver Review Coordinator:			<input type="checkbox"/>
Title VI-B REAP Coordinator:			<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: 4/5/2011

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		Imhotep has 26 core content teachers in 2010-11, of which 20 are HQT (77%). There are six teachers who do not meet HQT requirements, with the majority being certified special education teachers who have not demonstrated secondary content knowledge.	

<p>1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> List of teachers not highly qualified. Plan, progress & projected date of completion.</p> <p><input type="checkbox"/> LEA Plan</p>		<p>The list of non-HQTs will be provided at the site visit. Over the past several years, Imhotep has been working diligently to improve HQT by employing a multi-pronged strategy that includes: (1) a general policy of only hiring certified teachers, (2) working with non-HQTs to assist them in passing the Praxis, completing coursework, etc., and (3) using innovative instructional methods to address hard to staff positions such as secondary science (e.g. Imhotep uses an cyber program for its physics coach). Imhotep is currently considering the feasibility of moving toward a push-in special education model, both for its educational merit and also to alleviate the NHQT special education problem.</p>	
<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 & 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>Imhotep employs two paraprofessionals. Both are HQ by having 60 or more college credits.</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>Imhotep has an Annual Title I Notice that is distributed to parents. Included in this notice is the following, "Parents may request, and Imhotep 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." Traditionally, this notice is published on the school website. In 2011-12 this notice will be incorporated into the student/parent handbook and will be distributed at the Annual Title I Meeting.</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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Copy of dated letter of notification to parent/guardian</p>		<p>Imhotep has a template for parent notification letters. These letters will be sent home in April 2011. Henceforth, these letters will be distributed to applicable parents promptly upon their child being taught by four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.</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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions. <input type="checkbox"/> Website posting.		Imhotep has an active parent involvement program helmed by a Parent Ombudsman who was hired in 2009-10 (see job description in review materials). She will be present at the review to describe the school's parent involvement activities. In conjunction with the Wazuri Parent Association, Imhotep is reviewing a draft Title I Parent Involvement Policy. This will be adopted by the end of the school year, distributed at the start of 2011-12 via mailing and website, and described at the Annual Title I Meeting.	
2. Schools receiving Title I funds have a written parent involvement policy/plan aligned with the LEA policy.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			Imhotep is a one-school LEA. As such, the LEA and school parent involvement activities are the same.	
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	See below.	

<p>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;</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.</p>		<p>Imhotep maintains a web-based system that enables parents to monitor student progress in real time. During the site visit, the Parent Ombudsman will demonstrate the parent portal.</p>	
<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"/>	<p><input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc.</p>		<p>Materials and training are provided to parents during monthly Wazuri Parent Association meetings, in special parent events, and in materials available for parents. Recent examples included technology training and special education training.</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"/>	<p><input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.</p>		<p>The role of the Parent Ombudsman is to serve as a liaison between parents, community, administration, and the school. She meets with the principal at least once per month to collaborate on parent training and training for staff on parent engagement. For example, one of the staff's "good to read" articles this year was on teacher strategies for communicating with parents.</p>	

<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;</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc.</p> <p><input type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets</p> <p><input type="checkbox"/> Memorandum of Understanding (MOU).</p>		<p>Not applicable. Imhotep is a high school, so does not coordinate with preschool programming.</p>	
<p>e. Sent information related to school and parent programs to parents in a format and language the parents could understand;</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Translated documents such as fliers, letters, web site postings, etc.</p>		<p>Imhotep administers a home language survey to all incoming students. Presently, and historically, Imhotep has not served any students from homes where the primary language was other than English. So there has not been a need to translate documents. However, the school has an ELL policy in place in the event that we enroll a student from a home in which English is not the primary language. We are aware of resources (including those at the School District of Philadelphia) for translation.</p>	
<p>f. Provide full opportunities for participation of parents of LEP students, students with disabilities, parents of migrant children.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Parent meetings, trainings, agendas, fliers, newsletters, and/or advertisements.</p>		<p>While Imhotep does not presently serve any ELL or migrant students, 18% of our students are classified as special education. Because this represents such a large portion of our population, we not only encourage full participation of parents of students with disabilities but specifically hold parent programming related to special education (see February 16, 2011 agenda).</p>	

4. School parent involvement policies have been distributed to parents.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent meeting agendas <input type="checkbox"/> documentation shared or distributed		While Imhotep has an active parent involvement policy, we are presently developing a formal parent involvement policy, working with the Wazuri Parent Association to do so.	
5. LEA has required schools to develop a written school-parent compact.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> school-home compact <input type="checkbox"/> Staff/Parent meeting agenda, memoranda.		A copy of the school's parent/teacher/student compact is included in the Parent/Student Handbook, which is also posted on the school's website.	
6. Schools hold an annual meeting to inform participating parents about Title I programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Back-to-School Nights/Title I meetings. <input type="checkbox"/> Agendas & attendance sheets of parent training.		Annual Title I meetings were traditionally held during parent conferences. Given the success of the Wazuri, beginning in 2011-12, the Title I meeting will be combined with the first Wazuri meeting of the school year.	
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 checked="" type="checkbox"/> Agendas & attendance sheets of parent training.		Each year, Imhotep parents participate in a survey through the School District of Philadelphia. Parent concern forms are available year-round, are reviewed by the Parent Ombudsman and shared with the principal during monthly meetings. Additionally, in February, the Wazuri did an exercise in which the attendees evaluated what works with parent involvement, what didn't, and what they would like to see happen. We are developing an annual parent survey to be administered in spring 2011.	

<p>8. LEA and schools have informed parents about the existence of a parent resource center, if one exists.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools, and translated documents.</p>		<p>Imhotep maintains a both a physical parent involvement office and a virtual parent center. The various resources are advertised via the website, monthly newsletters, and bi-weekly email blasts. Examples of resource materials include health and wellness resources, scholarship and financial aid materials, special education resources, events and celebration notifications, tips for using technology, etc.</p>	
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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 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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.).	Imhotep is categorized as "Making Progress -- Corrective Action I." The SI notification letter was mailed home on August 23, 2010 (more than 14 days from the start of school). It was also posted on the school website on August 23, 2010. We use the PDE template to ensure that all required components are in the letter. Copies of the letter and evidence of the web posting will be available during the review visit.	

<p>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!</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Copy of LEA Improvement plan <input checked="" type="checkbox"/> Evidence of school board approval of plan <input checked="" type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.) 		<p>Imhotep developed a 2-year SIP which was approved by IU 26 in December 2009. The plan is valid through June 30, 2011. Upon receipt of the AYP data in late summer, Imhotep reviewed the SIP to ensure that the action items contained within the the plan were still applicable given the new assessment results. A copy of our AYP Assurance and the original plan will be available during the review visit. Additionally, page 7 of our SIP illustrates the various individuals that participated in the development in the plan, including a consultant (outside experts), regular education teacher, special education teacher, parent, educational specialists, and administrators.</p>	
<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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Reservation of Funds page of eGrants application. <input checked="" type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds. 	<p>If the LEA also has schools in improvement 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>	<p>Imhotep is required to allocate an amount equal to 10% of its Title I allocation to professional development. In 2010-11 the required set aside was \$40,732. Imhotep has set aside over \$60K in Title I funding as well as all of its Title II funds for professional development. As such, our PD budget far exceeds the required set-aside.</p>	

IV. School Improvement

Component IV: School Improvement							
Schools identified for improvement, corrective action, or restructuring have met the requirements of being so identified.							
Sec. 1116(b)(1)(B) Sec. 1116(b)(3) Sec. 1116(b)(4)-(6) Sec. 1116(b)(7)(C)(ii) Sec. 1116(b)(14)(B)							
<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/> Verification of date of notification	<ul style="list-style-type: none"> Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). If applicable, the notification must be provided in different languages. 	Imhotep is categorized as "Making Progress -- Corrective Action I." The SI notification letter was mailed home on August 23, 2010 (more than 14 days from the start of school). It was also posted on the school website on August 23, 2010. We use the PDE template to ensure that all required components are in the letter. Copies of the letter and evidence of the web posting will be available during the review visit.	

<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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Webpage</p> <p><input type="checkbox"/> Student attendance for building offering choice.</p> <p><input checked="" type="checkbox"/> Low Income or FRL numbers for school in SI 2 or CA.</p>		<p>Copies of our data as well as the screenshot from our website will be provided.</p>	
<p>3. The LEA has developed a 2-year school improvement plan using the core elements outlined in the state's strategic school improvement planning framework, Getting Results!</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Copy of school improvement plan</p> <p><input type="checkbox"/> Copy of Statement of Quality Assurance submitted to PDE with appropriate signatures.</p> <p><input checked="" type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)</p>		<p>Imhotep developed a 2-year SIP which was approved by IU 26 in December 2009. The plan is valid through June 30, 2011. Upon receipt of the AYP data in late summer, Imhotep reviewed the SIP to ensure that the action items contained within the the plan were still applicable given the new assessment results. A copy of our AYP Assurance and the original plan will be available during the review visit. Additionally, page 7 of our SIP illustrates the various individuals that participated in the development in the plan, including a consultant (outside experts), regular education teacher, special education teacher, parent, educational specialists, and administrators.</p>	

<p>4. Each school identified for improvement must spend at least 10% of its Title I building allocation on professional development activities.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds. <input checked="" type="checkbox"/> Sign-in sheets for professional development activities. <input type="checkbox"/> Meeting minutes or agendas regarding scientifically based methods and strategies. <input checked="" type="checkbox"/> Title I Budget 		<p>Imhotep is required to allocate an amount equal to 10% of its Title I allocation to professional development. In 2010-11 the required set aside was \$40,732. Imhotep has set aside over \$60K in Title I funding as well as all of its Title II funds for professional development. As such, our PD budget far exceeds the required set-aside.</p>	
<p>5. Each school identified for Corrective Action 1 or 2 involves parents in corrective actions taken to improve academic achievement.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Meeting agendas <input checked="" type="checkbox"/> Parent notifications <input checked="" type="checkbox"/> Meeting minutes 		<p>Whenever the school is developing a plan (whether professional development, school improvement, SIG, etc), the school develops a planning committee that includes all stakeholders, including parents. Corrective actions are often discussed at Board of Trustees Meetings, which are open to parents. Additional, the school's Wazuri Parent Association is actively involved in academic improvement. For example, in February 2011, the group conducted a Parent Voices exercise which included discussions of what works at the school, what doesn't, and what they would like to see happen. Additionally, once a month, parents from the Wazuri meet with the school principal to discuss parent concerns and suggestions on improving the school.</p>	

V. School Choice

Component V: School Choice

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

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

Sec. 1112(g)(4)

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	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"> Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). This notice may be a part of the general school improvement notification or it may be a separate notice. If applicable, the notification must be provided in different languages. 		
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.			

3. The LEA implemented a priority system for satisfying school choice requests only when cost is above the 20% maximum of Title I.	<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.	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.		
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.	<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"> LEAs must set aside a minimum of 5%, but do not have to exceed 20%. 		
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.	<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	Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.		
6. The LEA maintains records regarding transfer requests (approved and denied), numbers of students transferring and the buildings accepting transferred students.	<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
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<p>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.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" 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.</p> <p><input checked="" 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.</p> <p><input checked="" type="checkbox"/> Verification of date of notification.</p>	<ul style="list-style-type: none"> • Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). • This notice may be a part of the general school improvement notification or it may be a separate notice. • If applicable, the notification must be provided in different languages. • SES may not replace other school programs (Supplement vs. Supplant) 	<p>Imhotep traditionally notifies parents of availability of SES at the same time that we send out the School Improvement Notification letter. However, PDE had not released the approved SES provider list by the time the School Improvement notification needed to be sent home. So, Imhotep mailed the SES letter (along with the list of SES providers) on December 15, 2010. It has also been posted on the school website.</p>	
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<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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> LEA Website <input checked="" type="checkbox"/> List of SES Providers including distance providers <input checked="" type="checkbox"/> Selection of Schools Low Income data	See List of providers on PDE/SES webpage.	Our website includes a link to historical data (back to 2007-08) on the number of students eligible for SES and the number participating. We also post the list of SES providers there.	
<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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Low-income measure used to determine Title I building eligibility MUST be used to determine student eligibility for SES. <input checked="" type="checkbox"/> Criteria for priority of services.		Imhotep uses free and reduced price lunch eligibility to determine SES eligibility. As of December 1, 95% of our students were eligible for SES. While the demand for SES has never exceeded the availability of funds, we do have a provision in our SES letter that states that students would be prioritized based on academic need if necessary.	
<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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copies of contracts for each provider and student participating in SES.		To date, the only contract for SES in 2010-11 is with Intellectual Pursuit, Inc. A copy of this contract will be provided at the site visit.	
<p>5. The LEA provides at least two enrollment windows for SES during the school year.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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.	After the initial open period, Imhotep reached out to families via telephone to encourage SES participation. Applications are accepted on a rolling basis, the school partnered with an SES provider to provide SES on Saturdays, and the school will again encourage families to take advantage of SES in summer 2011.	

<p>6. The LEA offered SES providers equal access to school facilities as other organizations using a fair, open and objective process.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> LEA Policy for access to school facilities.</p> <p><input checked="" type="checkbox"/> SES Provider agreements</p>		<p>To date, only one SES provider (Intellectual Pursuit) has requested use of the Imhotep site for SES delivery. If other providers request this access, we will also make reasonable accommodations.</p>	
<p>8. The LEA maintains records regarding the numbers of students participating in SES, the buildings they attend and the providers used.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> List of each school offering SES and the providers being used along with the number of students participating.</p> <p><input checked="" type="checkbox"/> SES data entered in eGrants.</p>		<p>Imhotep offered SES in 09-10. 411 students were eligible, of which 58 students participated. SES participation data has been posted on Imhotep's website and was also submitted to PDE. A copy of the PDE submission will be available at the site visit.</p>	
<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 checked="" type="checkbox"/>	<p><input type="checkbox"/> Parent Notification</p> <p><input type="checkbox"/> LEA Website</p> <p><input type="checkbox"/> FBO/CBO correspondence, phone logs or posters</p> <p><input type="checkbox"/> DFP notification and Assurances for Rollover Form</p>	<p>Reviewers should ask parents if they were aware of the opportunity to request SES.</p>	<p>Imhotep has not requested a rollover.</p>	

VII. Schoolwide Programs

Component VII: Schoolwide Programs

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

Sec. 1114

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	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 type="checkbox"/> Evidence of the Planning Process and Technical Assistance. <input checked="" 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, Imhotep is a one-school LEA. The LEA and the school are the same entity. Our most recent SWP was approved on May 7, 2009. Additionally, the school developed a new School Improvement Plan in 2009-10 using the Getting Results Gen. 6 format. This more recent plan also includes the required SWP components.	

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 checked="" type="checkbox"/> Completion of approved Generation 5 "Getting Results" School Improvement plan. (All required components are embedded in this plan.) <input checked="" type="checkbox"/> Assessments <input checked="" type="checkbox"/> Comprehensive Needs Assessment and a system of documentation. <input checked="" type="checkbox"/> Identification of scientifically-based strategies to address needs.		See pages 27-28 of Gen. 6 Getting Results for goals.	
2a. Comprehensive Needs Assessment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			See pages 2-3 and 5-7 of SWP. See pages 8-26 of Gen. 6 Getting Results.	
2b. Schoolwide reform strategies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			See pages 8-10 of SWP. See pages 29-32 of Gen. 6 Getting Results.	
2c. Instruction by highly qualified staff	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			See pages 15-16 of SWP.	
2d. High quality and ongoing professional development	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			See page 15 of SWP. See pages 35-36 of Gen. 6 Getting Results.	
2e. High-quality teachers to "high-need" schools	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			See page 16 of SWP.	
2f. Parent Involvement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			See page 17 of SWP. See page 37 of Gen. 6 Getting Results.	
2g. Transitioning preschool children	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			Not applicable. We are high school.	

2h. Teacher input in assessment decisions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			See page 19 of 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 page 20 of SWP.	
2j. Coordinated budget	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			See page 21 of 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 type="checkbox"/> Financial reports. <input checked="" type="checkbox"/> SWP		Our SWP consolidates Title I (including ARRA and SIG) and Title II.	

VIII. Targeted Assistance

Component VIII: Targeted Assistance

The LEA targeted assistance programs meet all requirements.

Sec. 1115

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	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"> • using effective instructional methods and strategies that strengthen the core academic program of the school • primary consideration to providing extended learning time for students served • an accelerated high quality curriculum • Minimizing the removal of children from regular classroom during regular school hours. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<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)

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

HIGHLY QUALIFIED-#4--Parent Notification Letter--As of the date of the monitoring visit (4/5/11), students in those classes of teachers who were not highly qualified in a core academic subject had not had a letter sent home. The federal monitor is aware that the school is planning to send them out in April. PARENT INVOLVEMENT-#1--Parent Involvement Policy--The school does not have a policy yet. It is being worked on by the Parent Ombudsman. The federal monitor commends the school for having a Parent Ombudsman. We spoke at length about her work and she plays a vital role in getting parents involved. Other than the items mentioned above, all forms and documentation relating to Title I are in compliance.

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)&(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 type="checkbox"/> HQT IPDPs prepared for each teacher who is not highly qualified		Imhotep's administration has met with all non-HQT staff to develop a plan for them achieving HQT status. The list of non-HQTs will be provided at the site visit. Over the past several years, Imhotep has been working diligently to improve HQT by employing a multi-pronged strategy that includes: (1) a general policy of only hiring certified teachers, (2) working with non-HQTs to assist them in passing the Praxis, completing coursework, etc., and (3) using innovative instructional methods to address hard to staff positions such as secondary science (e.g. Imhotep uses an cyber program for its physics coach). Imhotep is currently considering the feasibility of moving toward a push-in special education model, both for its educational merit and also to alleviate the NHQT special education problem.	
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		All staff maintain personalized professional development binders. Imhotep will translate these plans into the HQT IPDP template to ensure that all NHQTs have a plan in place by the close of the school year.	

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. Imhotep made AYP in 2009-10. In the past 8 years, Imhotep has made AYP every other year and so has never failed to make AYP for 3 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		Yes. Imhotep operates in an environment of continuous strategic planning, using data to drive decisions. This is true in particular when it comes to determining needs for professional development and hiring. Most recently, Imhotep conducted a needs assessment in developing its Gen. 6 Getting Results School Improvement Plan. This resulted in a two-year professional development plan.	
5. The LEA involves parents in the planning of professional development activities. <i>Section 2122 (b)(7)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Meeting Notices		As mentioned previously, the new Parent Ombudsman meets regularly with school administration to ensure that parent needs are incorporated into all aspects of school operations, including professional development.	
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.		See Gen. 6 Getting Results plan. In addition, Imhotep is currently in the process of developing a three-year professional development plan, which will be explicitly aligned to scientifically based research for improving student achievement.	

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&B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities. <input checked="" type="checkbox"/> List of In-Service activities <input checked="" type="checkbox"/> Attendance rosters		Imhotep maintains a robust professional development program. In 2010-11, the school has participated in an intensive professional development series on differentiated instruction. Other topics have included, special education, technology, restorative practice, classroom planning, Afrikan-centered education, etc. Copies of agendas, handouts, and sign-in sheets will be provided at 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 type="checkbox"/> PD needs assessment <input type="checkbox"/> Teacher surveys <input type="checkbox"/> ACT 48 PD plan		There is not an achievement gap, as our population is demographically homogeneous -- 99% of our students are minority and 95% are low income. Our professional development activities are aimed at improving student achievement for all.	

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. Imhotep 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Highly Qualified Teacher Credentials from PDE		NA. Class sizes are traditionally kept low and class size reduction is not an identified area of need. HQTs are used to staff core content classes.	
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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input 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		Inequity is not applicable at Imhotep due to the homogeneous nature of our student population -- 99% minority and 95% low-income.	

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Comments

All forms and documentation relating to Title II are in compliance. The school and the parent community work closely together in planning and implementing the Professional Development Program. The federal monitor commends the school for the amount of monies it allocates toward professional development.

Component XI: Fiscal Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>A. Audits</p> <p>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.</p> <p>OMB Circular A-87</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>Imhotep does not have any findings related to federal programs. A copy of the (draft) audit for FY 2009-10 indicates that "There were no findings and questioned costs for federal awards" (page 35). The school was similarly found to be in compliance for FY 2008-09 (see page 34 of audit).</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
B. Carryover The LEA complies with the carryover provisions of Title I, Sec. 1127	1. LEAs with allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to the next unless the SEA has waived the limitation (allowable once every 3 year cycle if the SEA believes the request is reasonable and necessary).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Title I Budget section on eGrants.		Imhotep has never carried over more than 15%, and typically uses all funds within the fiscal year. With the influx of ARRA funds in 2009-10, Imhotep did have some carry-over into 2010-11 -- 1.3%.
	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.		NA. Imhotep only carried over 1.3% from 2009-10 to 2010-11. A copy of the carryover section of the General Budget in eGrants will be available for review at the site visit.
C. Rank Order	1. The LEA is only serving eligible schools and all schools above 75% poverty are served.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation detailing the poverty data used to determine eligibility		NA. Imhotep is a one-school LEA. All funding is allocated to this one school.
	2. The ranking procedures are applied without regard to grade spans or schools with a poverty rate of 75% and above.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Schools with poverty rates of 75% or greater are served. Funds are allocated at a per pupil rate.		NA. Imhotep 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>	3. Eligible schools are ranked and served from highest to lowest poverty.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Actual allocations match Consolidated Plan.		NA. Imhotep is a one-school LEA. All funding is allocated to this one school.
	4. The allocation to each eligible school and the per pupil allocation match.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Per pupil expenditures at building level matches consolidated application		NA. Imhotep is a one-school LEA. All funding is allocated to this one school.
	5. Allocations given to Title I schools match approved amounts on consolidated application.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Local budget sheets. <input type="checkbox"/> System tracking expenditure reports.		NA. Imhotep is a one-school LEA. All funding is allocated to this one school.
	6. The prekindergarten (PreK) children are excluded from the poverty count of any school.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> The LEA's count of children from low income families does not include children under the age of 5.		Imhotep is a high school (grades 9-12). We do not have a preschool population.
D. Supplement / Supplant							

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<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 & Expenditures</p>	<p>Pertains to:</p> <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First <p>*Documentation may minimal or non-existent in cases regarding supplanting. If you think there may be a problem, refer to DFP Regional Coordinator.</p>	<p>Imhotep funds, as close as possible, the same activities through Title funds each year to avoid supplanting, typically funding primarily support staff salaries and benefits, SES, and computer based instructional programs. When the school receives additional funds, such as Title I ARRA or SIG, we ensure that these funds are spent on supplemental expenses. All of our Title I ARRA expenses were for one-time expenditures and pilot programs.</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 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 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. Imhotep is a SWP.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
E. Equipment and Related Property OMB Circular A-87 EDGAR 80.32	1. LEA maintains Inventory records, purchase orders and receipts for equipment purchased.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Inventory is on file and up to date (All equipment at \$1,500 or LEA capitalization threshold \$_____ is maintained).	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	Imhotep maintains an asset list that is updated annually. This list includes purchases made with federal funding, and the inventory identifies the specific funding source. Copies of purchase orders and receipts for equipment purchased with Title I ARRA will be provided during the site visit.
	2. The LEA conducts a physical inventory of all equipment at least once every two years.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Equipment Inventory List	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	Imhotep maintains an asset list that is updated annually. This list includes purchases made with federal funding, and the inventory identifies the specific funding source.
F. Compliance to Reservations The LEA complies with requirements regarding the reservation of funds. Sec. 1113							

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>Sec. 1116 Sec. 1118</p>	<p>1. The LEA has reserved funds necessary to provide services comparable to those provided to children in Title I funded schools to serve homeless children, neglected children in local institutions, and if appropriate, N or D children in community day schools and delinquent children in local institutions.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Reservations are in the budget. <input type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items.	<p>Pertains to:</p> <ul style="list-style-type: none"> ■ Title IA & D ■ Title II A ■ Title III ■ Reading First 	<p>The homeless set-aside 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Reservations are in the ROF screen on egrants. <input checked="" type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items. <input checked="" type="checkbox"/> LEA documents expenditures for choice and supplemental services (agreements between LEA and providers).		<p>The school has set-aside \$81,464 for SES.</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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Procedure for allocation 95% to schools. <input type="checkbox"/> 95% allocated to schools. <input 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.	In 2010-11, Imhotep is not receiving more than \$500K in Title I Basic funds.

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Activities scheduled for professional development, agendas, sign-in, contracted technical assistance, etc. <input checked="" type="checkbox"/> 10% of the Title I allocation is reported on the LEA actual budget reports under professional development. <input checked="" 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.		Imhotep has set-aside more than 10% of Title I funds for professional development as indicated on our ROF page. Examples of our extensive professional development activities will be provided during the site visit.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
G. Obligating Funds	1. The LEA began obligating funds on or after the program approval date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Rider or Grant Approval Letter <input checked="" type="checkbox"/> Expenditure records begin on or after approval date	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	Our approval letter and Rider for 2010-11 indicate an approval date of 11/1/10. Our internal grant budget documents illustrate that no funds were obligated prior to 11/1/10.
H. Nonpublic School Services	1. The LEA reserved the same per pupil amount to each non-public low-income child as distributed to each public low-income child.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> eGrants SOS and Nonpublic Section and budget line item on eGrants <input type="checkbox"/> Interdistrict agreement and/or 3rd Party contract amounts match what is approved on consolidated application.	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	Nonpublic school services do not apply to charter schools

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
I. Time Documentation	1. The LEA maintains semi-annual certifications for all employees funded from a single cost objective.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Semi-annual time certifications	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	Semi-annual certifications for applicable employees will be available at 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	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	Time documentation logs for the one prorated staff member will be provided at the site visit.
J. Record Retention	1. Records are maintained for a period of 7 years	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	All Title I records are maintained for a period of at least 7 years. Records are retained on-site, at the school's education management company, and with the school's external federal programs coordinator.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
K. America Reinvestment & Recovery Act of 2009	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	
	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 checked="" type="checkbox"/> ARRA 1512 survey <input checked="" type="checkbox"/> Payroll <input checked="" type="checkbox"/> Invoices <input checked="" 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."	
	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 checked="" 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.	

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Comments

All forms and documentation relating to the Fiscal Requirements are in compliance.

Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
Inhotep Institute Charter High School	4/5/2011	Aeesha Mosley	Title I Parent
Inhotep Institute Charter High School	4/5/2011	Alfonse Bowman	Biology Teacher
Inhotep Institute Charter High School	4/5/2011	Curtis Davis	Social Studies Demonstration Teacher
Inhotep Institute Charter High School	4/5/2011	Debra Toney-Moore	Parent Ombudsman/Title I Parent
Inhotep Institute Charter High School	4/5/2011	Fred Anderson	Director of Operations
Inhotep Institute Charter High School	4/5/2011	Julian McNeil	Math Teacher
Inhotep Institute Charter High School	4/5/2011	Mark Wilson	Technology Specialist & Technology Demonstration Teacher
Inhotep Institute Charter High School	4/5/2011	Nick Lincoln	English Teacher
Inhotep Institute Charter High School	4/5/2011	Tamala Layne	English Demonstration Teacher
Inhotep Institute Charter High School	4/5/2011	Tameka Thomas	Director of Teaching and Learning
Inhotep Institute Charter High School	4/5/2011	Theresa Corinaldi	Title I Parent



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

School District: Imhotep Institute Chs
Monitor Date: 4/5/2011
Monitor: Dr. Gaylord J. Conquest
Contact Person: Federal Programs Coordinator Melanie Reiser
Report Date: 6/14/2013 1:00:30 PM

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	Comments
Title I Highly Qualified	1a. All core content area teachers employed by the LEA are highly qualified.	The district will submit a listing of all non-highly qualified teachers and the length of time each has been working in the position for which they are not highly qualified, along with the appropriate emergency certificate (s) issued for this time period.	<input type="checkbox"/> List of teachers and their qualifications.	CA Due: 6/30/2011	Comments Imhotep has 26 core content teachers in 2010-11, of which 20 are HQT (77%). There are six teachers who do not meet HQT requirements, with the majority being certified special education teachers who have not demonstrated secondary content knowledge.
			<input type="checkbox"/> Number of teachers who have met highly qualified.	Ext Date: 11/14/2011	
			<input type="checkbox"/> Number of teachers working toward becoming highly qualified	Closed: 6/14/2013	
				CA Not Required: <input type="checkbox"/>	
Title I Highly Qualified	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.	The district will submit a copy of the letter notifying all parents of children not being taught by a highly qualified teacher in a Title I building for 4 or more consecutive weeks.	<input type="checkbox"/> Copy of dated letter of notification to parent/guardian	CA Due: 6/30/2011	Comments
				Ext Date: 11/14/2011	
				Closed: 6/14/2013	
				CA Not Required: <input type="checkbox"/>	

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	Comments								
					<p align="center">Comments</p> <p>Imhotep has a template for parent notification letters. These letters will be sent home in April 2011. Henceforth, these letters will be distributed to applicable parents promptly upon their child being taught by four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.</p>								
Title I Parent Involvement	1. LEA has a written parental involvement policy and evidence that it is updated periodically.	Provide copy of LEA/District parent involvement policy to PDE for review; provide evidence of parent involvement and input into the development of the policy.	<input type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions. <input type="checkbox"/> Website posting.	<table border="1"> <tr> <td>CA Due:</td> <td>8/31/2011</td> </tr> <tr> <td>Ext Date:</td> <td>11/14/2011</td> </tr> <tr> <td>Closed:</td> <td>6/14/2013</td> </tr> <tr> <td>CA Not Required:</td> <td><input type="checkbox"/></td> </tr> </table>	CA Due:	8/31/2011	Ext Date:	11/14/2011	Closed:	6/14/2013	CA Not Required:	<input type="checkbox"/>	<p align="center">Comments</p>
CA Due:	8/31/2011												
Ext Date:	11/14/2011												
Closed:	6/14/2013												
CA Not Required:	<input type="checkbox"/>												

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	Comments
					<p style="text-align: center;">Comments</p> <p>Imhotep has an active parent involvement program helmed by a Parent Ombudsman who was hired in 2009-10 (see job description in review materials). She will be present at the review to describe the school's parent involvement activities. In conjunction with the Wazuri Parent Association, Imhotep is reviewing a draft Title I Parent Involvement Policy. This will be adopted by the end of the school year, distributed at the start of 2011-12 via mailing and website, and described at the Annual Title I Meeting.</p>

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates		Comments
Title I Parent Involvement	2. Schools receiving Title I funds have a written parent involvement policy/plan aligned with the LEA policy.	LEA must provide to the DFP a copy of their school building parent involvement policy/plan for each Title I building not in compliance; provide evidence of Title I parent involvement and input into the development of the school building policy.		CA Due:	6/31/2011	Comments Imhotep is a one-school LEA. As such, the LEA and school parent involvement activities are the same.
				Ext Date:	11/14/2011	
				Closed:	6/14/2013	
				CA Not Required:	<input type="checkbox"/>	
Title I Parent Involvement	4. School parent involvement policies have been distributed to parents.	Provide evidence that the school policies were distributed to parents. Evidence can include website posting, mailings, newsletters, or other forms of communication between the school/home.	<input type="checkbox"/> Parent meeting agendas <input type="checkbox"/> documentation shared or distributed	CA Due:	6/30/2011	Comments While Imhotep has an active parent involvement policy, we are presently developing a formal parent involvement policy, working with the Wazuri Parent Association to do so.
				Ext Date:	11/14/2011	
				Closed:	6/14/2013	
				CA Not Required:	<input type="checkbox"/>	