

Lehigh Valley Dual Language Charter School

Charter Annual Report

07/01/2013 - 06/30/2014

School Profile

Demographics

551 Thomas St.
Bethlehem, PA 18015
(610)419-3120

Phase:	Phase 3
CEO Name:	Elsie Perez
CEO E-mail address:	eperez1@lvdllcs.org

Governance and Staff

Leadership Changes

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

During the 2013-2014 school year there were no administrative changes within the operational staff at LVDLCS. The CEO/COO, Principal, and Assistant Principal all remained in their positions. One board member, Ms. Tania Ventura left due to personal reasons and another board member, Dr. Judith Rance-Roney was elected.

Board of Trustees Meeting Schedule

Location	Date and Time
LVDLCS School Cafeteria	7/23/2013 6:00 PM
LVDLCS School Cafeteria	8/27/2013 6:00 PM
LVDLCS School Cafeteria	9/24/2013 6:00 PM
LVDLCS School Cafeteria	10/29/2013 6:00 PM
LVDLCS School Cafeteria	11/19/2013 6:00 PM
LVDLCS School Cafeteria	12/17/2013 6:00 PM
LVDLCS School Cafeteria	1/28/2014 6:00 PM
LVDLCS School Cafeteria	2/25/2014 6:00 PM
LVDLCS School Cafeteria	3/25/2014 6:00 PM
LVDLCS School Cafeteria	4/29/2014 6:00 PM
LVDLCS School Cafeteria	5/27/2014 6:00 PM
LVDLCS School Cafeteria	6/24/2014 6:00 PM

Professional Staff Member Roster

There are no professional staff members.

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

XLS file uploaded.

Quality of Teaching and Other Staff

Position Categories	All Employed per Category	Appropriately Certified	Promoted	Transferred	Terminated	Contracted for Following Year
Chief Academic Officer/Director	1.00	1.00				1.00
Principal	1.00	1.00				1.00
Assistant Principal	1.00	1.00				1.00
Classroom Teacher (including Master Teachers)	18.00	18.00			1.00	17.00
Specialty Teacher (including Master Teachers)	6.00	5.00				6.00
Special Education Teacher (including Master Teachers)	2.00	2.00				2.00
Special Education Coordinator						
Counselor						
Psychologist						
School Nurse	1.00	1.00				1.00
Totals	30.00	29.00	0	0	1.00	29.00

Further explanation:

This narrative is empty.

Fiscal Matters

Major Fundraising Activities

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

Fundraising activities are organized and implemented by the Parent Teacher Organization to sponsor student activities. In addition we have a staff committee focused on student activities and fundraising. Grade level teams organize fund raisers for specific grade level trips. This year funds were raised for field trip transportation, Pennies for Patients, Autism Speaks, and the American Heart Association. These same fund raisers are expected to be completed next year.

Fiscal Solvency Policies

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

Actual financial occurrences are monitored and analyzed through monthly quarterly and annual reports. Adjustments necessary to concur with current needs and projections are implemented as needed. Expenditure lists are reviewed and approved by the School Board on a monthly basis. Revenues are projected conservatively and are used to build a reserve for unexpected expenses.

Fiscal Solvency Policies

Charter School documents that describe policies and procedures that have been established to ensure and monitor fiscal solvency (optional if described in the narrative)

No files have been uploaded.

Accounting System

Changes to the accounting system the charter school uses:

There were no changes to the accounting system utilized by LVDLCS during the 2013-2014 school year.

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: SD Associates, P.C. 300 Yorktown Plaza | Elkins Park, PA 19027
 Date of Last Audit: 06/30/2013
 Fiscal Year Last Audited: 2012-2013

Explanation of the Report

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

The 2012-2013 school year audit report is being submitted below.

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: 05/03/2013
 School Year Reviewed: 2012-2013

Federal Programs Consolidated Review Report

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

PDF file uploaded.

Citations

Federal Programs Consolidated Review citations and the corresponding Charter School responses

Description	Response
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Special Education

Chapter 711 Assurances

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

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

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

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

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

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

Special Education Support Services

Support Service	Location	Teacher FTE
Learning Support Teacher(s)	Lehigh Valley Dual Language Charter School	2

Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
Occupational Therapist	1 Days	Intermediate Unit	10 or fewer
Speech Therapist	1 Days	Intermediate Unit	13

Special Education Cyclical Monitoring

Date of Last Special Education Cyclical Monitoring: 01/17/2012

Link to Report (Optional): https://apps.leadingservices.com/_pde_comp_mon/app/fsa/closed.aspx?Monitor_Key=1974

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:

Student laptops were purchased during the 2013-2014 school year.

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

\$42,963.00

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:

LVDLCS operated during the 2013-2014 as a grade kinder - 7th grade school at 551 Thomas Street, Bethlehem PA 18015. Throughout the 2013-2014 school year LVDLCS has been actively seeking permission to also occupy 395 Bridle Path Road, Bethlehem PA to service our middle school grades. Below is the information shared with Bethlehem Area School District and all required parties:

LVDLCS is intent on continuing its vision, mission and unique program delivery at the Cintron Campus (395 Bridle Path Road, Bethlehem, PA). The 50:50 Dual Language Model will continue for grades five, six, and seven at the Cintron Campus. However, in addition, LVDLCS is intent on providing its middle school students a true middle school experience that is not possible in the elementary building. This is necessary for the following reasons:

- **551 Thomas Street lacks the additional space to maintain our current student population of K- 7, as approved in our Charter.**
- **551 Thomas Street lacks a full-size gym for older students. A full size gym is present on the Cintron Campus**
- **551 Thomas Street lacks a room to be utilized as a science lab for Middle School Science course delivery. A science lab is present on the Cintron Campus.**
- **Middle school students deserve to be exposed to a true middle school model that includes switching classes, educational activities geared specifically to their age and social needs, an age appropriate School Wide Positive Behavior Support Program, and extra-curricular activities that are tailored to the needs of middle school students. Providing this middle school experience would be exceptionally difficult in a school building that also housed the primary Kindergarten, first, and second grades.**

**I
nstruction at the Cintron Campus will continue with the same focus and intentional**

instruction as is evident in the Elementary school. As an example, the following programming/resources will be in place:

- The 50:50 Dual Language Model
- Completion of the Multi Disciplinary Project
- Response to Intervention and Instruction (RtII) for all students
- Benchmark Assessments in English and Spanish
- Diagnostic Assessments and evaluation services to determine programming for students with learning disabilities and those who are English Language Learners
- Flexible grouping in both languages
- Differentiated instruction in both languages

Memorandums of Understanding

Organization	Purpose
Hispanic Center Lehigh Valley	The Hispanic Center Lehigh Valley facilitates a 21st Century Grant for LVDLCS. We work jointly to implement the grant, providing programming both in the school and at the center.

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 Wanda Weaver on 7/31/2014

President, Board of Trustees

Affirmed by Elsie PerezCEO on 7/31/2014

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 Wanda Weaver on 7/31/2014

President, Board of Trustees

Affirmed by Elsie PerezCEO on 7/31/2014

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 Wanda Weaver on 7/31/2014

President, Board of Trustees

Affirmed by Elsie PerezCEO on 7/31/2014

Chief Executive Officer

Complete the following information for all professional staff members.

Staff No.	Name of employee (List all names in alphabetical order)	PPID# /Certificate# DO NOT ENTER SSN	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
1	Aponte, Jennifer		Elem. K-6	6,7	6th/7th Math	1600	75	25
2	Ayala, Saira		Elem. K-6, Special Education	5	Elementary Teacher	1600	100	0
3	Berrios, Tatiana		Elem. K-6, ESL K -12, Spanish K -12	6,7	6th/7th Social Studies/Spanish	1600	100	0
4	Bush, Amanda		Physical Education	K-7	Physical Education	1600	100	0
5	Cruz, Deborah		Elem. K-6, French K-12	1	Elementary Teacher	1600	100	0
6	Cruz, Katherine		Spanish K-12, Elem K-6 Emergency Cert	4	Elementary Teacher	1600	100	0
7	Deschamps, Evelyn		Special Education	5,6,7	Learning Support	1600	100	0
8	Donofrio, Suzanne		Elem. K-6	3	Elementary Teacher	1600	100	0
9	Dum, Marcy		7 - 12 Language Arts	6,7	6th/7th Language Arts	1600	100	0
10	Fedorczyk, Matthew		Physical Education	K-7	Health and Wellness	1600	100	0
11	Figuroa, Erica		K - 6 Elementary	3	Elementary Teacher	1600	100	0
12	Flyte, Sara		Elem. K-6/Mid Level Math. 7-9/ N- 12 Special	5	Elementary Teacher	1600	100	0
13	Gonzalez, Sacha		ESL K-12, K - 6 Elementary	K,1,2,3	ESL Teacher	1320	100	0
14	Krouse, Kattia		ESL K-12, K - 12 Spanish	4,5,6,7	ESL Teacher	1600	100	0
15	Mohring, Amber		7-12 Language Arts, Reading Specialist	K - 7	Reading Specialist	1600	100	0

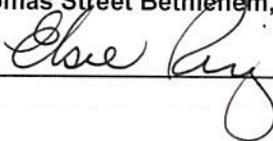
Staff No.	Name of employee (List all names in alphabetical order)	PPID# /Certificate# DO NOT ENTER SSN	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
16	Olmeda, Keila		K-6 Elementary	3	Elementary Teacher	1600	100	0
17	Otero, Mara		Art K-12	K-7	Art	1600	0	100
18	Pluchinsky, Lisa		Social Studies 7-12, Administrative Certification	K-7	Principal	2227	100	0
19	Rivera, Raquel		Elem. K-6	2	Elementary Teacher	1616	100	0
20	Roman, Teresa		Elem. K - 6	6,7	6th/7th Science Teacher	1616	75	25
21	Short, Ashley		Elem. K-6, ESL	3	Elementary Teacher	1616	100	0
22	Small, Rebecca		Elem. K-6, Special Education	2	Elementary Teacher	1616	100	0
23	Terefinko, Nicole		Elem. K-6	1	Elementary Teacher	1616	100	0
24	Vazquez, Janirca		Elem. K-6	K	Elementary Teacher	1616	100	0
25	Weaver, Tia		Elem. K-6, Special Education	K-4	Learning Support	1616	100	0
26	Wedemeyer, Scott		Physical Education, Administrative Certification	K-7	Assistant Principal	2227	100	0
27	Yordy, Kristi		Elem. K-6	K	Elementary Teacher	1616	100	0
28	Zullo, Ann		Elem. K-6	4	Elementary Teacher	1616	100	0

Total Number of Administrators (do not include CEO) _ 1
Total Number of Teachers _____ 16
Total Number of Professional Staff ____ 17

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

Name of School : Lehigh Valley Dual Language Charter School

Address of School : 551 Thomas Street Bethlehem, PA 18015

CEO Signature 

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	1,661.80
	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	8,398.52
	6610	Daily Sales - Reimbursable Programs	
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
6700		REVENUES FROM STUDENT ACTIVITIES	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	8,705.24
	6790	Other Student Activity Income	
6800		REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	
	6890	Other Revenues from Intermediary Sources	

6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	4,160,431.28
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	4,950.66
	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	20,999.99
	7330	Health Services (Medical, Dental, Nurse, Act 25)	7,067.00
	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	11,922.44
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	205,160.00
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	190,016.00
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	15,687.00
	8520	Vocational Education	
	8530	Child Nutrition Program	
	8540	Nutrition Education and Training	239,301.51
	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			4,874,301.44

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

Name of School : Lehigh Valley Dual Language Charter School

Address of School : 551 Thomas Street Bethlehem, PA 18015

CEO Signature _____

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

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	2,299,323.48
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	168,028.92
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	
	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	
	2310	Board Services	397.80
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	21,204.87
	2360	Office of the Superintendent (Executive Director) Services	
	2370	Community Relations Services	
	2380	Office of the Principal Services	536,820.41
	2390	Other Administration Services	384,215.43
2400		SUPPORT SERVICES - PUPIL HEALTH	88,647.07
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	90,203.59
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	149,860.72
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	278,254.50
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	
	2690	Other Operation and Maintenance of Plant Services	72,542.74
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	

	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	6,416.00
	2990	Pass-Thru Funds	
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	280,803.64
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	14,000.06
	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	3,218.32
5100	DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
	TOTAL EXPENDITURES	4,393,937.55

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

480,363.89

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Lehigh Valley Dual Language Charter School

**Financial Statements
And
Independent Auditors' Report**

Year Ended June 30, 2013

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**Lehigh Valley Dual Language Charter School
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Year Ended June 30, 2013**

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Independent Auditor's Report

To the Board of Trustees
Lehigh Valley Dual Language Charter School
Bethlehem, Pennsylvania

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated _____, 2013, on our consideration of Lehigh Valley Dual Language Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Lehigh Valley Dual Language Charter School's internal control over financial reporting and compliance.

SD Associates P.C.

Certified Public Accountants
Elkins Park, Pennsylvania

_____, 2013

Lehigh Valley Dual Language Charter School Management's Discussion and Analysis June 30, 2013

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

Financial Highlights

- Total revenues increased by approximately \$480,000 due mainly to an increase in the student population and increased rates.
- At the close of the current fiscal year, the School reports an ending general fund balance of \$1,091,925. This balance was the result of a \$407,694 surplus for the year ended June 30, 2013.
- The School's cash balance at June 30, 2013 was \$903,381 representing an increase of \$505,170 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 three components: Management's Discussion and Analysis (this section), the basic financial statements, and supplementary information.

Government-Wide Financial Statements

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

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

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

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

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

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

Business-type activities - The School offers breakfast and lunch to the students.

**Lehigh Valley Dual Language Charter School
Management's Discussion and Analysis
June 30, 2013**

Overview of the Financial Statements (Continued)

Fund Financial Statements

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

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

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

Notes to the Financial Statements

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

Supplementary Information

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

Government-Wide Financial Analysis

Management has adopted Governmental Accounting Standards Board (GASB) Statement 34 which requires a comparative analysis of current and prior periods.

	<u>2013</u>	<u>2012</u>
Assets		
Current and other assets	\$ 1,489,415	\$ 904,183
Capital assets, net	220,613	204,129
	<u>1,710,028</u>	<u>1,108,312</u>
Liabilities	<u>418,393</u>	<u>191,072</u>
Net Position	<u>\$ 1,291,635</u>	<u>\$ 917,240</u>

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**Lehigh Valley Dual Language Charter School
Management's Discussion and Analysis
June 30, 2013**

Government-Wide Financial Analysis (Continued)

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the School, assets exceeded liabilities by \$1,291,635 as of June 30, 2013, an increase of \$374,395 from June 30, 2012.

The School's revenues are predominately local school district's funds based on the student enrollment. For the year ended June 30, 2013, the School's total revenues of \$3,740,180 exceeded expenditures of \$3,365,785 by \$374,395, a decrease of \$381,463 as compared to the preceding year.

	<u>2013</u>	<u>2012</u>
Revenues		
Program revenues		
Local educational agency assistance	\$ 3,191,772	\$2,833,922
State sources	136,783	130,623
Federal sources	169,673	95,149
Food service	226,589	180,328
General revenues		
Other sources	15,363	20,356
Total revenues	<u>3,740,180</u>	<u>3,260,378</u>
Expenditures		
Instruction	1,902,160	1,388,634
Support services	1,160,856	895,683
Noninstructional services	262,639	202,975
Depreciation	40,130	15,123
Interest expense	-	2,105
Total expenditures	<u>3,365,785</u>	<u>2,504,520</u>
Change in net position	374,395	755,858
Net position, beginning	<u>917,240</u>	<u>161,382</u>
Net position, ending	<u>\$ 1,291,635</u>	<u>\$ 917,240</u>

Governmental Fund

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

The School's governmental fund (the General Fund) reported an ending fund balance of \$225,388.

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**Lehigh Valley Dual Language Charter School
Management's Discussion and Analysis
June 30, 2013**

Budget Variations

The actual revenues represent a decrease from budgeted revenues of \$170,583 due primarily to a decrease in local school district revenues.

Actual expenditures decreased \$35,664 from the budget due to increases (decreases) as follows:

Instruction	\$ 27,076
Support Service	22,723
Noninstructional services	(12,077)
Capital outlay	(73,386)
	<u>\$ (35,664)</u>

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2013, the School's investment in capital assets for its governmental activities totaled \$220,613 (net of accumulated depreciation). This investment in capital assets includes classroom and office furniture, equipment, and building improvements.

Major capital assets purchases during the year included the following:

- Capital expenditures of \$42,963 for equipment.
- Capital expenditures of \$10,876 for furniture.
- Capital expenditures of \$2,775 for building improvements.

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

Long-Term Debt

The School does not have any long-term liabilities at this time.

Economic Factors and Next Year's Budgets and Rates

The School's primary source of revenue, the per student subsidy provided by local school districts, will increase by approximately \$ _____ for fiscal year 2013-2014 due to increased enrollment.

Future Events that will Financially Impact the School

Except as listed in the above economic factors, there are no known additional future events that will financially impact the school.

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**Lehigh Valley Dual Language Charter School
Management's Discussion and Analysis
June 30, 2013**

Contacting the School's Financial Management

The financial report is designed to provide interested parties a general overview of the School's finances. Questions regarding any of the information provided in this report should be addressed to the Board Treasurer, Lehigh Valley Dual Language Charter School, 551 Thomas Street, Bethlehem, PA 18015.

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**Lehigh Valley Dual Language Charter School
Statement of Net Position
June 30, 2013**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Totals</u>
Assets			
Current assets			
Cash and cash equivalents	\$ 903,381	\$ -	\$ 903,381
Receivable from local school districts	445,044	-	445,044
State subsidies receivable	66,836	423	67,259
Federal subsidies receivable	33,325	8,131	41,456
Other receivables	32,275	-	32,275
Total current assets	<u>1,480,861</u>	<u>8,554</u>	<u>1,489,415</u>
Property and equipment, net	<u>220,613</u>	<u>-</u>	<u>220,613</u>
	<u>1,701,474</u>	<u>8,554</u>	<u>1,710,028</u>
Liabilities			
Current liabilities			
Accounts payable	86,094	28,956	115,050
Accrued expenses	302,842	501	303,343
Total current liabilities	<u>388,936</u>	<u>29,457</u>	<u>418,393</u>
Net Position			
Invested in capital assets, net of related debt	220,613	-	220,613
Unrestricted	1,091,925	(20,903)	1,071,022
	<u>\$ 1,312,538</u>	<u>\$ (20,903)</u>	<u>\$ 1,291,635</u>

See accompanying notes to financial statements.

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**Lehigh Valley Dual Language Charter School
Statement of Activities
Year Ended June 30, 2013**

Functions	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Totals
Governmental Activities						
Instruction	\$ 1,902,160	\$ 1,982,119	\$ 264,878	\$ 344,836	\$ -	\$ 344,836
Support services	1,160,856	1,209,653	41,578	90,376	-	90,376
Noninstructional services	8,923	10,748	-	1,825	-	1,825
Depreciation and amortization	40,130	-	-	(40,130)	-	(40,130)
Total governmental activities	3,112,069	3,202,520	306,456	396,907	-	396,907
Business-Type Activities						
Food service	253,716	12,825	213,764	-	(27,127)	(27,127)
	\$ 3,365,785	\$ 3,215,345	\$ 520,220	396,907	(27,127)	369,780
General Revenues						
Other revenues				4,615	-	4,615
Transfers				22,656	(22,656)	-
Change in net position				424,178	(49,783)	374,395
Net Position - Beginning of Year				888,360	28,880	917,240
Net Position - End of Year				\$ 1,312,538	\$ (20,903)	\$ 1,291,635

See accompanying notes to financial statements.

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Lehigh Valley Dual Language Charter School
Balance Sheet-Governmental Funds
June 30, 2013

	<u>General Fund</u>
Assets	
Cash and cash equivalents	\$ 903,381
Receivable from local school districts	445,044
State subsidies receivable	66,836
Federal subsidies receivable	33,325
Other receivables	<u>32,275</u>
Total assets	<u>\$ 1,480,861</u>
Liabilities	
Accounts payable	\$ 86,094
Accrued expenses	<u>302,842</u>
Total liabilities	<u>388,936</u>
Fund Balance	
Unassigned	<u>1,091,925</u>
	<u>1,091,925</u>
	<u>\$ 1,480,861</u>

See accompanying notes to financial statements.

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**Lehigh Valley Dual Language Charter School
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
June 30, 2013**

Total Fund Balance for Governmental Funds			\$ 1,091,925
Capital assets used in governmental activities are not financial resources and therefore are not reported in the general fund. These assets consist of:			
Cost of assets		287,939	
Accumulated depreciation		<u>(67,326)</u>	
			<u>220,613</u>
Total Net Position of Governmental Activities			<u>\$ 1,312,538</u>

See accompanying notes to financial statements.

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**Lehigh Valley Dual Language Charter School
Statement of Revenues, Expenditures, and Changes in Fund Balance-
Governmental Funds
Year Ended June 30, 2013**

	<u>General Fund</u>
Revenues	
Local education agency assistance	\$ 3,191,772
Federal sources	169,673
State sources	136,783
Other sources	<u>15,363</u>
Total revenues	<u>3,513,591</u>
Expenditures	
Instruction	1,902,160
Support services	1,160,856
Noninstructional services	8,923
Capital outlay	<u>56,614</u>
Total expenditures	<u>3,128,553</u>
Revenues in Excess of Expenditures	385,038
Other Financing Sources	
Interfund transfers in	<u>22,656</u>
Excess of Revenues and Other Financing Sources over Expenditures	407,694
Fund Balance - Beginning of Year	<u>684,231</u>
Fund Balance - End of Year	<u>\$ 1,091,925</u>

See accompanying notes to financial statements.

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

Net Change in Fund Balances - Total Governmental Funds	\$ 407,694
<p>Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense. This is the amount by which capital outlays exceeds depreciation in the current period.</p>	
Capital outlays	56,614
Depreciation expense	<u>(40,130)</u>
	<u>16,484</u>
Change in Net Position of Governmental Activities	<u>\$ 424,178</u>

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**Lehigh Valley Dual Language Charter School
Statement of Net Position
Proprietary Fund
June 30, 2013**

	<u>Enterprise Fund</u>
	<u>Food Service Fund</u>
Assets	
Current assets	
Federal and state subsidies receivable	\$ <u>8,554</u>
Total current assets	<u>8,554</u>
Liabilities	
Current liabilities	
Accounts payable	28,956
Accrued expenses	<u>501</u>
Total current liabilities	<u>29,457</u>
Net Position	
Unrestricted	<u>(20,903)</u>
Total net assets	<u>\$ (20,903)</u>

See accompanying notes to financial statements.

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**Lehigh Valley Dual Language Charter School
Statement of Revenues, Expenditures, and Changes in Net Position
Proprietary Fund
Year Ended June 30, 2013**

	Enterprise Fund
	Food Service Fund
Operating Income	<u>\$ 12,825</u>
Operating Expenses	
Food service	202,201
Salaries and benefits	<u>51,515</u>
	<u>253,716</u>
Operating loss	(240,891)
Nonoperating Revenues	
Federal and state grants	<u>213,764</u>
Loss before interfund transfers	(27,127)
Interfund transfers out	<u>(22,656)</u>
Change in Net Position	(49,783)
Net Position - Beginning of Year	<u>28,880</u>
Net Position - End of Year	<u>\$ (20,903)</u>

See accompanying notes to financial statements.

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Lehigh Valley Dual Language Charter School
Statement of Cash Flows
Proprietary Fund
Year Ended June 30, 2013

	Enterprise Fund
	<u>Food Service Fund</u>
Cash Flows From Operating Activities	
Cash received from students	\$ 12,825
Payments to suppliers	(173,245)
Payments to employees	<u>(51,014)</u>
Net cash used in operating activities	<u>(211,434)</u>
Cash Flows From Noncapital Financing Activities	
Cash received from federal and state grants	234,090
Transfer to other fund	<u>(22,656)</u>
Net cash provided by noncapital financing activities	<u>211,434</u>
Net increase in cash and cash equivalents	-
Cash and cash equivalents, beginning of year	<u>-</u>
Cash and cash equivalents, end of year	<u>\$ -</u>
Reconciliation of Operating Loss to Net Cash Used In Operating Activities	
Operating loss	\$ (240,891)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Changes in operating assets and liabilities	
Accounts payable	28,956
Accrued expenses	<u>501</u>
Net cash used in operating activities	<u>\$ (211,434)</u>

See accompanying notes to financial statements.

**Lehigh Valley Dual Language Charter School
Notes to Financial Statements
June 30, 2013**

Note 1 Background and Summary of Significant Accounting Policies

The Lehigh Valley Dual Language Charter School (the School) is organized as a nonprofit corporation in Pennsylvania to operate a charter school in accordance with Pennsylvania Act 22 of 1997. The School is operating under a charter school contract ending on June 30, 2018.

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

Government-Wide and Fund Financial Statements

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements:

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

Fund Financial Statements

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

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

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

Lehigh Valley Dual Language Charter School
Notes to Financial Statements
June 30, 2013

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

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

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

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

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

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

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

Method of Accounting

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

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

Lehigh Valley Dual Language Charter School
Notes to Financial Statements
June 30, 2013

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

Method of Accounting (Continued)

- Restricted – This component of net position consists of constraints placed on 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 position – This component of net position typically includes unrestricted liquid assets.

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

Fund Balances - Governmental Funds

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

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

Fund Balances - Governmental Funds

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

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**Lehigh Valley Dual Language Charter School
Notes to Financial Statements
June 30, 2013**

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

Budgets and Budgetary Accounting

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

The Budgetary Comparison Schedule should present both the original and the final appropriated budgets for the reporting period. The School only has a general fund budget.

Use of Estimates

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

Transfers

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

Concentration of Credit Risk

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

Cash and Cash Equivalents

The School considers all highly liquid financial instruments with original maturities of three months or less to be cash equivalents.

Cash and investments consist of the School's investment in various savings and checking accounts and certificates of deposit. The School's investment in certificates of deposit with financial institutions is valued at cost because they are nonnegotiable with redemption terms that do not consider market rates.

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**Lehigh Valley Dual Language Charter School
Notes to Financial Statements
June 30, 2013**

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

Income Tax Status

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

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. All capital assets are capitalized at cost and updated for additions and retirements during the year. The School does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. The School's capitalization level is \$2,500. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets; leasehold improvements (1-39 years), equipment (5-10 years) and technology (3-5 years).

Advertising Costs

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

Note 2 Cash

The School's cash and cash equivalents balance at June 30, 2013, was 903,381. The actual amount of cash on deposit in the School's bank accounts at June 30, 2013 was \$945,410. Of the amount held at the bank, \$500,000 was insured by the Federal Deposit Insurance Corporation (FDIC) and \$445,410 was uninsured and uncollateralized as of June 30, 2013.

Custodial Credit Risk-Deposits

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

Note 3 Receivables

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

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**Lehigh Valley Dual Language Charter School
Notes to Financial Statements
June 30, 2013**

Note 4 Capital Assets

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

	Balance, 7/1/2012	Additions	Deletions	Balance, 6/30/13
Machinery and equipment	\$ 216,125	\$ 53,839	\$ -	\$ 269,964
Leashold improvements	15,200	2,775		17,975
	231,325	56,614	-	287,939
Less: accumulated depreciation	27,196	40,130		67,326
	\$ 204,129	\$ 16,484	\$ -	\$ 220,613

Depreciation expense was \$40,130 for the year ended June 30, 2013.

Note 5 Interfund Transfers

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

	Transfer In	Transfer Out
General fund	\$ 22,656	\$ -
Food service fund	-	22,656
	\$ 22,656	\$ 22,656

Note 6 Lines of Credit

The School has a line of credit in the amount of \$150,000 with a local bank. The entire amount is available to be drawn upon as of June 30, 2013. The line is for working capital purposes and is secured by essentially all of the School's assets and the personal guarantee of a board member. The interest rate on the line of credit is the Lafayette Ambassador Bank Prime Rate with an interest rate floor fixed at 4.00%.

The School has another line of credit in the amount of \$25,000 with a local bank. The entire amount is available to be drawn upon as of June 30, 2013. The line is for working capital purposes and is secured a \$25,000 certificate of deposit. The interest rate on the line of credit is the Lafayette Ambassador Bank Prime Rate with an interest rate floor fixed at 4.00%.

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Lehigh Valley Dual Language Charter School
Notes to Financial Statements
June 30, 2013

Note 7 Funding

The School received funding from various local school districts on a monthly basis based on enrollment. The rate of funding per student is determined on an annual basis. The Commonwealth of Pennsylvania makes contributions on behalf of the charter school for the employer's share of retirement payments and social security payments.

Note 8 Operating Lease

The School leases its facilities in Pottsville, Pennsylvania under operating leases expiring on June 30, 2014. In addition to the basic rent, the School is required to pay all taxes, occupancy, insurance, and maintenance. Rent expense was \$152,706 for the year ended June 30, 2013.

Future minimum lease payments as of June 30, 2014 are as follows:

Year ended June 30,	Total
2014	\$ 149,400

Note 9 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, legislatively mandated ad hoc cost-of-living adjustments, and health care insurance premium assistance to qualifying annuitants. The Public School Employees' Retirement Code (Act No. 96 of October 2, 1975, as amended) (24 PA.C.S. 8101-8535) assigns the authority to establish and amend benefit provisions to the System. The System issues a *Comprehensive Annual Financial Report (CAFR)* that includes financial statements and required supplementary information for the plan. A copy of the report may be obtained by writing to the Office of Financial Management, Public School Employees' Retirement System, PO Box 125, Harrisburg, PA 17108-0125. The *CAFR* is also available on the Publications page of the PSERS website.

The contribution policy is established in the Public School Employees' Retirement Code and requires contributions by active members, employers, and the Commonwealth. The rate of contribution for employees ranges from 5.25% - 10.30% depending upon classification and elections of employees. The School's contribution is 12.36%. In accordance with Act 29 of 1994, the Commonwealth of Pennsylvania will pay school entities for contributions made to the System based on the formula in Act 29 of 1994, but not less than one-half of the school entities contributions. The School's contributions to the Plan were \$208,473, \$71,635, and \$18,856 for the years ended June 30, 2013, 2012, and 2011, respectively, which equals 100% of the contractually required contribution as set by State statutes.

**Lehigh Valley Dual Language Charter School
Notes to Financial Statements
June 30, 2013**

Note 10 Grants

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

Note 11 Risk Management

The School is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School carries commercial insurance for such risks. There has been no significant reduction in insurance coverage of the School's policies.

Note 12 Litigation

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

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Supplementary Information

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**Lehigh Valley Dual Language Charter School
Governmental Fund Budgetary Comparison Schedule
Year Ended June 30, 2013**

	Original/ Final Budget	Actual Revenues/ Expenditures	Variance With Budget
Revenues			
Local educational agency assistance	\$ 3,420,316	\$ 3,191,772	\$ (228,544)
Other sources	5,000	15,363	10,363
State sources	114,323	136,783	22,460
Federal sources	144,535	169,673	25,138
Total revenues	3,684,174	3,513,591	(170,583)
Expenditures			
Instruction	1,875,084	1,902,160	(27,076)
Support services	1,138,133	1,160,856	(22,723)
Noninstructional services	21,000	8,923	12,077
Capital outlay	130,000	56,614	73,386
Total expenditures	3,164,217	3,128,553	35,664
Excess of Revenues Over Expenditures	519,957	385,038	(134,919)
Other Financing Sources (Uses)			
Interfund transfers	(56,358)	22,656	79,014
Excess of Revenues and Other Financing Sources Over Expenditures	463,599	407,694	(55,905)
Fund Balance, Beginning	684,231	684,231	-
Fund Balance, Ending	\$ 1,147,830	\$ 1,091,925	\$ (55,905)

See accompanying notes to financial statements.

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Other Reports Required By Government Auditing Standards

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**Independent Auditors' Report on Compliance
and on Internal Control over Financial Reporting
Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

To the Board of Trustees
Lehigh Valley Dual Language Charter School
Bethlehem, Pennsylvania

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

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Lehigh Valley Dual Language Charter School's Response to Findings

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

Purpose of this Report

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

SD Associates P.C.

Certified Public Accountants
Elkins Park, Pennsylvania

_____, 2013

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**Lehigh Valley Dual Language Charter School
Schedule of Findings and Recommendations
Year Ended June 30, 2013**

Finding 13-01:

Criteria: Management is responsible for the review and approval of all payroll related transactions.

Condition: The School's controls surrounding the payroll function failed to detect a material error. An employee was overpaid and the School's controls did not discover the error before the check was issued to the employee.

Auditor's Recommendation: We recommend that the School evaluate its procedures relating to the payroll approval process and make the necessary changes to ensure that all employees are paid in accordance with their contracted amounts.

Management Response: Management acknowledges the recommendation and will make the necessary changes to the payroll review process.

Goals for the CEO/COO for the 2013 – 2014 Academic Year

July 22, 2013

1. To ensure that all budget related activities are followed, monitored and reported to the Board of Trustees at monthly meetings and/or when requested.
2. To ensure that all school, district, state and/or federal reports are completed, submitted and monitored as required.
3. To ensure that all student achievement targets are met through weekly monitoring of established programs.
4. To ensure that you develop a deeper and more thorough understanding of the educational/instruction component of the school operation.
5. To ensure that all LVDLCS Policies and Procedures are followed, monitored and documented.
6. To actively participate in this year's professional learning community as established by the Education Committee.

Consolidated Application Narrative Lehigh Valley Dual Language Charter School

Needs Assessment

ASSURANCE:

This LEA has conducted a local needs assessment which meets the requirements listed above. The needs assessment is kept on file in the district and will be made available for review by monitors, if requested.

Yes

RESULTS OF NEEDS ASSESSMENT:

Teacher Needs:

- Professional Development
- Curriculum Development
- Instructional Resources
- Communication with Home

Student Needs:

- Reduce Class Size
- Supplemental Instructional Time
- Access to Technology
- Instructional Resources
- Communication with Home
- Achievement of Standards

Collaboration with LEA Staff and Others

Teachers, paraprofessionals, principals and parents have collaborated in the planning of activities and the preparation of this application through the following methods:

	Teachers	Paraprofessionals	Principals	Parents
Meetings	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Surveys	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
PTO/PTA/ Parent Councils	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Assessments	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Citizen Advisory Councils	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Focus Groups	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Community Groups	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Non-profit Organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Higher Education Institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Researchers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Program Description

Title I Program Summary

- Targeted Assistance
- Schoolwide
- Both

TARGETED ASSISTANCE PROGRAMS

Content Area:

- Reading
- Math
- Both
- Other

Please describe:

Number of eligible buildings receiving Title I services:

Position	Total # of FTEs
Supplemental Teachers	
Paraprofessionals	
Home/School Liason	
Parent Coordinator	
Guidance Counselors	
Clerical Support	
State/Federal Liaison	
Translator	
Other:	

Describe Other:

Estimated # of minutes/week for supplemental Title I instruction per student:

Other than the staff indicated above, how are the remaining Title I funds used in your targeted programs? (Please limit your answer to 3000 characters, including spaces.)

SCHOOLWIDE PROGRAMS

Describe how Title I funds are used to support the overall achievement of the eligible Title I buildings (Note: all activities listed here should be incorporated into your approved Title I Schoolwide Plan). (Please limit your answer to 3000 characters, including spaces.)

Lehigh Valley Dual Language Charter School is designed to offer challenging academic standards, strong professional development and mentoring, a meaningful parent and community support, and partnership with universities and colleges. The current educational program and offerings at the Lehigh Valley Dual Language Charter School are as follows: I. Core Curriculum is offered through a cooperative learning environment. • Language Arts – McGraw-Hill, Treasures • Math – Pearson, Envision • Science – Foss Kits • Social Studies – Teacher derived with integration from Treasures series • Dual Language – McGraw Hill – Tesoro, Santillana – El Nuevo Siglo, Scholastic Spanish Readers and Rosetta Stone • ELL – Santillana – Spotlight on English and Newcomer Classroom, Learning Support, Fine Arts and Physical Education Specialists – Teacher derived. II. Interventions • All instructional support, reading interventions and ESL support are teacher derived and delivered by support staff and general education teachers. III. Professional Development • Professional development has been driven staff and curriculum needs. Curriculum publishers and consultants will provide content specific professional development. IV. Parent Involvement • Parents are required to complete twenty five hours of volunteer work. • Parents are encouraged at school wide events and classroom events • Parent Orientations • Parent-teacher conferences • Open Activities • Dual Language Program including the use of Rosetta Stone are available for parent use. The school's comprehensive and rigorous curriculum is aligned to the PA State Standards in every subject area. The instructional program is offered in an integrated inclusive environment where all learners are engaged in learning two languages with a mindset focused on maximizing student potential and academic success.

Title I - Academic Achievement

Describe how Title I AA funds are used. (Please limit your answer to 3,000 characters including spaces.)

na

Title I - Neglected

Describe how the Title I Neglected funds are used in the neglected institutions where your LEA provides Title I services. (Please limit your answer to 3,000 characters including spaces.)

na

Title I - Delinquent

Describe how the Title I Delinquent funds are used in the delinquent institutions where your LEA provides Title I services. (Please limit your answer to 3,000 characters including spaces.)

na

Title IIA

Describe how the Title IIA funds are used in a supplemental manner in your district. (Please limit your answer to 3,000 characters including spaces.)

Title II Part A targets funds towards ensuring all teachers are HQ and staff development activities for the teachers

Title II, Part A requires that the LEA target funds to schools that have the lowest proportion of highly qualified teachers, the largest average class size or are identified for school improvement. Indicate how your LEA will target Title II, Part A funds:

- Lowest Proportion of Highly Qualified Teachers
- Largest Average Class Size
- School Improvement Schools

- Highest Area of Need Based on Needs Assessment

Title IID

Describe how the Title IID funds are used in your district. (Please limit your answer to 3,000 characters including spaces.)

na

Title III

Describe your core ESL program. (Please limit your answer to 3,000 characters including spaces.)

See executive summary under SW program

Describe the Title III program and how it supplements and not supplants the core ESL program. (Please limit your answer to 3,000 characters including spaces.)

See executive summary under SW program

Evaluation/Assessment

- Check here if ALL buildings served by Title I are schoolwide projects.

Following is a list of the most commonly used summative, formative and diagnostic assessments used by school districts to identify students for Title I services, as well as track their progress in the Title I program. Note that this is not an exhaustive list. Please check all assessments that your district and schools currently use to identify students and track their progress in Title I.

Check all that apply:

- PSSA
- 4Sight
- DIBELS
- Study Island
- Reading Series Benchmark Assessment
- Math Series Benchmark Assessment
- Developmental Reading Assessment (DRA)
- AIMSweb
- Terra Nova
- GMADE
- SAT 9/10
- Competency Checklist
- GRADE
- Scantron-Performance Series
- MAP- Measures of Academic Progress
- Other

Grade Level/Audience	Title I	Title I (Delinquent, Subpart 1)	Title I (Delinquent, Subpart 2)	Title I (Academic Achievement)	Title IIA	Title IID	Title III
Grade 7	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grade 8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grade 9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grade 10	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grade 11	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grade 12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Nongraded	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ESL/ESOL/LEP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Homeless	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Teachers	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Principals	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other Staff	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Parents	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Community	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Highly Qualified Staff

HIGHLY QUALIFIED TEACHER INFORMATION

1.) Have 100% of your core academic teachers met the Highly Qualified Teacher requirements as of the end of the 2010-11 school year (if the answer is yes, skip questions 2, 3, and 4):

Yes

2.) If No, provide a clear and detailed explanation as to why the district did not meet the HQT. Please limit your answer to 3,000 characters including spaces:

3) Identify subgroups of teachers particularly challenged to meet the HQT requirements. (Check all that apply):

- Special Education certified teacher
- ESL certified teacher
- ALT ED certified teacher
- English
- Reading
- Language Arts
- Math
- Sciences
- Foreign Languages
- Music
- Art
- Social Studies (History, Economics, Geography, Civics and Government)

Other:

4.) Identify specific actions that have been or are being taken by the district to meet the HQT requirements (check all that apply):

Require Non-Highly Qualified Teachers to demonstrate subject matter competency by:

- Completing subject area Praxis Exam
- Completing HOUSSE Program
- Completing graduate program of study in the applicable content area
- Bridge Certification
- NBPTS Content Area Certification

Other Methods to Meet Highly Qualified Requirements:

- Reassignment to appropriate teaching assignment
- Eliminate Emergency Permit 01 positions from district
- Other:

Highly Qualified Teachers Assurances:

- The principal of each building will provide an attestation of compliance with the requirements for highly qualified teachers and paraprofessionals. Link to Verification of Compliance

Paraprofessional Qualifications:

- 1. Total number of paraprofessionals, excluding exemptions, assisting in programs supported by Title I funds (include full and part time): 0
- 2. Of the number of paraprofessionals reported above, the number meeting the definition of "highly qualified": 0

EXEMPTIONS:

- 1. Number of paraprofessionals working in programs supported by Title I funds as a translator for ESL/ESOL/LEP: 0
- 2. Number of paraprofessionals paid for with by Title I funds whose duties consist solely of conducting parent involvement activities: 0

Professional Development

	Title I	Title I (Delinquent, Subpart 1)	Title I (Delinquent, Subpart 2)	Title I (Academic Achievement)	Title IIA	Title IID	Title III
Teachers	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Principals	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Paraprofessionals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Administrators	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reading/Language Arts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
English	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Math	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Science	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ESL/ESOL/LEP	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Social Studies/History	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Foreign Languages	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Arts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Geography	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Conferences	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Workshops	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Online Learning	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Collegiate Studies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Independent Study	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Coaching	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Visitations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Multi-Intelligence	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Early Intervention	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Classroom Management	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Parent Training	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Data Interpretation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Curriculum Alignment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Researched-Based Effective Practices	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Technology Integration	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Technology Use	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The Lehigh Valley Dual Language Charter School Professional Development Plan for this year of operation will be driven by the following principles: 1. To set high expectations for all students 2. To provide a safe school learning environment 3. To provide meaningful and relevant opportunity for staff in multiple areas: • Policies and procedures of the school • School Safety and Crisis Manual • Classroom Management • Thematic Planning • Structuring Grade Level Planning Teams • Teambuilding Activities for staff and students • Literacy Workshops – McGraw-Hill • Cooperative Learning • Addressing the needs of English Language Learners – CALLA, SIOP

Parent Involvement

Indicate which types of parent involvement activities the LEA/schools will conduct with Title I funds for the current program year:

Activity	School Level	LEA Level
Parent Training (to train other parents)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Parent Workshops	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Open Houses	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Title Meetings	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Parent Conferences	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Home/School Communications	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Parent-Requested Activies, if appropriate	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Participation in Staff Development	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Parent Transportation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Parent Advisory Council	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Requirement (Section 1118 of NCLB and others)	Level of Accountability	Timeframe for Review/Update with input from Title I parents	Target Completion Date (includes posting on website, dissemination of information to parents, etc.)
School-Level Policy (Plans)	Each Title I School	Fall 2012	Dec 2013
LEA Parent Involvement Policy	LEA	Fall 2012	Nov 2013
Parent/School Compacts (one per building)	Each Title I School	Fall 2012	Nov 2013
Professional Development for staff on working with Title I parents	LEA	Fall 2012	Oct 2013
Annual Title I Parent Meeting	LEA/School	NA	Sept 2013
Parent Input on Current Title I Application for Funds	LEA	Fall 2012	Nov 2012
Parent Right to Know - Qualification of Teachers	LEA	NA	Sept 2013
Parent Right to Know - Non HQ Staff	Title I Schools (as needed)	NA	Sept 2013
Translating Title I Materials	LEA (as needed)	NA	Sept 2013

PARENT INVOLVEMENT SET ASIDE

Does the district receive more than \$500,000 in Title I? No

Title I Entitlement:	\$123,494
1% Set Aside For Parent Involvement:	\$0
Amount Allocated To Title I Schools (95% of set aside):	\$0

Amount used for nonpublic parent involvement and district-wide parent initiatives (no more than 5% of set aside)	\$0
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Describe how 95% of the amount listed above will be allocated to Title I schools? (if LEA receives less than \$500,000 in Title I, then NA) (Please limit your answer to 3000 characters, including spaces.)

na

SCHOOL AND DISTRICT LEVEL PARENT POLICIES

1.) Describe the process for ensuring the parents of Title I children have the opportunity to have input in the school level policy and for the decisions for how Title I parent involvement funds are spent in their schools (if the school has a set-aside for parent involvement). (Please limit your answer to 3000 characters, including spaces.)

The methods to be used to keep individual parents informed of their child's academic achievement and expectations of both students and parents are: Open House Teacher one on one calls with parents Teacher Meet/Greet Homework folders Inauguration Weekly newsletters to parents Parents signing off on tests and homework School Brochure Progress Reports/Reports cards School Newspaper E-mail to parents Ren web reports LVDLCS Website Individual Education Plan and 504 Plan meetings

2.) What activities or services will be held during the school year to meet the needs of Title I parents. (Please limit your answer to 3000 characters, including spaces.)

The Parent Involvement activities to be conducted during Year 1 of the Title I School wide Plan are: Open House Teacher Meet/Greet Inauguration Volunteering – cafeteria, activities in the classroom, guest readers, career models Family movie night PTO (in process) Family Literacy Night Rosetta Stone for Parents Parent Assembly Outstanding Parents Award "Room" Parent

Describe the process for ensuring the parents of Title I children have the opportunity to have input in the district level parent policy as well as the opportunity to participate in policy-level decision making opportunities (such as participation in a schoolwide planning committee, on school improvement teams, etc.) at the district level. (Note that things listed here should also be part of the district level parent policy). (Please limit your answer to 3000 characters, including spaces.)

na

Parent Involvement Title III

The LEA will provide the following activities for parental outreach:

- Collaboration with Community Based Organizations
- Family Literacy Services
- Home/School Communications
- In-Home Conferences
- Model Parent Involvement Programs
- Open House
- Parent Conferences
- Parent Training

- Parent Workshops
- Title III Meetings
- Other

Describe Other:

Please provide a brief description of the strategy the LEA will use to implement effective parent outreach and community participation based on the activities checked above.

The Parent Involvement activities to be conducted during Year 1 of the Title I School wide Plan are: Open House Teacher Meet/Greet Inauguration Volunteering – cafeteria, activities in the classroom, guest readers, career models Family movie night PTO (in process) Family Literacy Night Rosetta Stone for Parents Parent Assembly Outstanding Parents Award "Room" Parent

Collaboration/Coordination

All programs under the No Child Left Behind require that activities be coordinated with outside organizations. Please indicate below which outside organizations exist within your LEA. (If agency does not exist within LEA or does not provide services to children attending the LEA, mark "NA".)

	Title I	Title ID Subpart 1	Title ID Subpart 2	Academic Achievement	Title IIA	Title IID	Title III
PROGRAMS							
Head Start	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Even Start	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Preschool Programs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vocational Programs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
School To Work Programs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Local Early Childhood Programs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SERVICES							
LEP Students	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Homeless	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Students with Disabilities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
NA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Indicate the types of activities that will be conducted with the above agencies to ensure coordination is taking place:

- Developing and implementing a systemic procedure for receiving records regarding children served, transferred with parental consent from early childhood development programs.

- Establishing channels of communication between school staff and their counterparts (including teachers, social workers, and health staff) in such Head Start or other entities carrying out early childhood development programs.
- Conduct meetings, involving parents, kindergarten or elementary school teachers, and Head Start teachers, or if appropriate, teachers from other early childhood development programs, to discuss the development and other needs of individual children.
- Organize and participate in joint transition-related training of school staff, Head Start program staff, and other early childhood development program staff.
- Linking the educational services provided by the LEA with services provided by local Head Start agencies and entities carrying out Early Reading First programs.

1. How are homeless students (as defined by NCLB) identified in your school district?

Every student and family is interviewed prior by staff prior to attending LVDLCS. This process would identify any homeless students, and if any were identified we would provide any necessary support from operating funds

2. How is the information about new or existing homeless students communicated to the Title I Coordinator?

If new students homeless students were identified we would use a multidisciplinary approach to make sure all staff are involved - including the Title I Coordinator.

3. Did the LEA set aside Title I funds to provide services to homeless students?

No, Operating funds, foundation funds, and public service funds would be used to meet the needs of homeless students. Any necessary services in the below blocks would be provided, but as of this time, we have no homeless students

What types of services are provided to homeless students from Title I funds:

- Supplemental Instruction for homeless students in non Title I buildings (i.e., tutoring after school programs, summer programs, etc.)
- Supplemental Instruction for homeless students in shelters and other locations where they may live. (i.e., tutoring after school programs, summer programs, etc.)
- Clothing required by the LEA such as uniforms or articles of clothing to meet a school's dress code (in the absence of other funds).
- School supplies required by the school/district (in the absence of other funds).
- Medical and Dental expenses (in the absence of other funds)
- Parent Involvement focusing on the parents of the homeless students.
- Emergency food while the student is in school, including breakfast, lunch and snacks (in the absence of other funds).
- Fees associated with obtaining birth certificates
- Fees associated with obtaining immunizations

- Costs of GED for homeless students
- Activities other than direct instruction, provided that the activity promotes student achievement (i.e., transportation to an after-school program or transportation to the school of origin after the child becomes housed).
- Cost of cap and gown to wear at graduation (only if wearing a cap and gown at graduation is required).

Assurances

The following assurances are requirements that must be met by virtue of your LEA accepting federal grant funds. Please review carefully as each evidence and documentation of meeting each assurance will be required during monitoring visits.

Title II

- LEA assures that Title II, Part A requires that activities be based on a review of scientifically based research and are expected to improve student achievement. The LEA must maintain documentation of the process used to review the research.
- LEA assures Title II, Part A requires that activities be used as a part of a broader strategy to eliminate the achievement gap that separates low-income and minority students from other students.

Equity Plan

- LEA has developed an Equity plan that assures, through the implementation of various strategies, poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. Section 1112(c)(1)(L)

Title I Parent Involvement

- LEA Parent Involvement Policy – The LEA has developed jointly with, agree on with, and distributes to, parents of Title I children, a written parent involvement policy (see help for specific plan requirements).
- School Parent Involvement Policy – Each school served with Title I funds shall jointly develop with, and distribute to, parents of Title I children a written parental involvement policy which meets the requirements of Section 1118.
- Policy Involvement – Each school served under Title I shall:
 - Convene an annual meeting for Title I parents to inform parents of their participation in Title I, the Title I parent involvement requirements and their rights to be involved;
 - Offer a flexible number of meetings;
 - Involve parents in an organized, ongoing and timely way, in the planning, review and improvement of programs under Title I.
 - Provide Title I parents timely information about Title I programs; a description of the curriculum in use at the school, the forms of assessments used to measure student progress and the proficiency levels students are expected to meet; and, if requested by parents, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children, and respond to any suggestions as soon as practicably possible; and

- If the schoolwide program plan (if applicable) is not satisfactory to the parents of Title I children, submit any parent comments on the plan when the school makes the plan available to the LEA.

Shared Responsibility for High Student Academic Achievement – Each school served under Title I shall jointly develop with parents of all Title I students a school-parent compact that outlines how parents, the entire school staff, and students will share the responsibility for improved student academic achievement and the means by which the school and parents will build and develop a partnership to help children achieve the State's academic standards.

Building Capacity for Involvement – Each school and the LEA shall conduct the following activities to ensure the effective involvement of parents and to support a partnership among the school involved, parents and the community to improve student academic achievement:

- Provide assistance to Title I parents, as appropriate, in understanding such topics as the State's academic achievement standards, state and local academic assessments, Title I requirements, and how to monitor a child's progress and work with educators to improve the achievement of their children;
- Provide materials and training to help parents to work with their children to improve their children's achievement, such as literacy training and using technology, as appropriate, to foster parental involvement;
- Educate teachers, pupil services personnel, principals and other staff, with the assistance of parents, in the value and utility of contributions of parents and in how to reach out to, communicate with and work with parents as equal partners, implement and coordinate parent programs, and build ties between parents and the school;
- To the extent feasible and appropriate, coordinate and integrate parent involvement programs and activities with Head Start, Reading First, Early Reading First, Even Start, the Home Instruction Programs for Preschool Youngsters, the Parents as Teachers Program, and public preschool and other programs, and conduct other activities, such as parent resource centers, that encourage and support parents in more fully participating in the education of their children;
- Ensure that information related to school and parent programs, meetings, and other activities is sent to the parents of participating children in a format and, to the extent practicable, in a language the parents can understand.

Each school and the LEA may also conduct the following activities, as appropriate, to ensure the effective involvement of parents and to support a partnership among the school involved, parents and the community to improve student academic achievement:

- Involve parents in the development of training for teachers, principals and other educators to improve the effectiveness of such training;
- Provide necessary literacy training from Title I if the LEA has exhausted all other reasonably available sources of funding for such training;
- Pay reasonable and necessary expenses associated with local parental involvement activities, including transportation and child-care costs, to enable parents to participate in school-related meetings and training sessions;
- Train parents to enhance the involvement of other parents;
- Arrange school meetings at a variety of times, or conduct in-home conferences between teachers or other educators, who work directly with Title I children, with parents who are unable to attend such conferences at school;
- Adopt and implement model approaches to improving parent involvement;
- Establish a district-wide parent advisory council to provide advice on all matters related to parental involvement in programs supported under Title I;
- Develop appropriate roles for community-based organizations and businesses in parent involvement activities;

- Provide such other reasonable support for parental involvement activities under Title I as parents may request.

Evaluation/Assessment

- LEA will continue with building level local performance assessments because of its importance in driving instruction.
- Any data collected from the local performance assessments will be considered as a local indicator for AYP when applicable.

Technology

Children's Information Protection Act (CIPA) Certification:

The LEA may not use funds to purchase computers to access the Internet, or to pay for the direct costs associated with accessing the Internet, unless school, school board, local educational agency, or other authority with responsibility has ensured that the LEA is in compliance with the Children's Information Protection Act of 2000 (P.L. 105-554).

The EA certifies that (check one of the following):

- Every "applicable school" has complied with the CIPA requirements in subpart 4 of Part D of Title II of the NCLB Act.
- Not all "applicable schools" have yet complied with the requirements in subpart 4 of Part D of Title II of the NCLB Act, but will do so by the second year of funding.
- The CIPA requirements do not apply because no funds under the program are being used to purchase computers to access the Internet or to pay for direct costs associated with accessing the Internet.

Title II, Part D - Uses of Funds Assurance

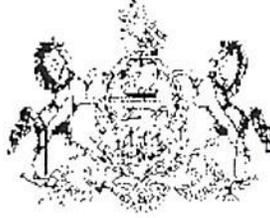
- LEA assures that all activities and services provided under Title II, Part D are in accordance with the State Approved Technology Plan on file with the PA Department of Education.

Title III

- The LEA will annually assess the English proficiency of all LEP children

By accepting Title III funds, the LEA assures that:

- Parents will be notified of the identification for or participation in the program within 30 days of the start of school or within two weeks for students identified after the start of school. The LEA will include in the letter of notification the element
- Parents will be notified of the LEA's failure to meet the annual measurable achievement objectives no later than 30 days after the failure occurs.
- LEA assures that programs provided with Title III grant funds are aligned with state standards.



Executive Summary BSE Compliance Monitoring Review of the Lehigh Valley Dual Language CS

PART I SUMMARY OF FINDINGS

A. Review Process

Prior to the Bureau's monitoring the week of January 22, 2013, the Lehigh Valley Dual Language CS was formally notified of the dates the onsite review would be conducted. Notice and invitation to comment was also provided to the Local Task Force on Right-to-Education. The charter school was informed of its responsibility to compile various reports, written policies, and procedures to document compliance with requirements.

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

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

B. General Findings

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

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

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

C. Overall Findings

1. FACILITATED SELF ASSESSMENT (FSA)

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

FSA	In Compliance	Out of Compliance
Assistive Technology and Services; Hearing Aids	2	0
Positive Behavior Support Policy	1	0
Child Find (Annual Public Notice and General Dissemination Materials)	1	0
Confidentiality	1	0
Dispute Resolution (Due process hearing decision implementation)	1	0
Exclusions: Suspensions and Expulsions (Procedural Requirements)	1	0
Independent Education Evaluation	1	0
Least Restrictive Environment (LRE)	1	0
Provision of Extended School Year Services	1	0
Provision of Related Service Including Psychological Counseling	1	0
Parent Training	1	0
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	0	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	0
Dropout Rates (SPP)	0	0
Suspensions (Rates)	0	1
Least Restrictive Environment (LRE) (SPP)	0	1
Participation in PSSA and PASA (SPP)	0	1
Participation in Charter-Wide Assessment	0	1
Public School Enrollment	0	1
Disproportionate Representation that is the Result of Inappropriate Identification	0	1

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

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

The status of compliance of the Lehigh Valley Dual Language CS is as follows:

Sections of the FILE REVIEW	In Compliance	Out of Compliance	NA
Essential Student Documents Are Present and Were Prepared Within Timelines	80	8	72
Evaluation/Reevaluation: Process and Content	289	9	482
Individualized Education Program: Process and Content	407	21	372
Procedural Safeguards: Process and Content	115	2	3
TOTALS	891	40	929

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	249	14	69
Program Implementation: Special Ed Teacher Interviews	289	4	148
Program Implementation: Parent Interviews	209	21	103
TOTALS	747	39	320

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	47	0	23

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.