

Lincoln Leadership Academy Charter School

**Charter Annual Report**

07/01/2013 - 06/30/2014

# School Profile

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## Demographics

1414 E. Cedar St.  
Allentown, PA 18109  
(484)860-3300

Phase:  
CEO Name:  
CEO E-mail address:

Phase 2  
Sandra Figueroa-Torres  
sft@llacslv.com

# Governance and Staff

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## *Leadership Changes*

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

There have been no changes in the 2013-2014 school year.

## *Board of Trustees Meeting Schedule*

<b>Location</b>	<b>Date and Time</b>
LLACS	7/17/2014 11:00 AM
LLACS	8/21/2014 11:00 AM
LLACS	9/18/2014 11:00 AM
LLACS	10/16/2014 11:00 AM
LLACS	11/20/2014 11:00 AM
LLACS	12/18/2014 11:00 AM
LLACS	1/15/2015 11:00 AM
LLACS	2/19/2015 11:00 AM
LLACS	3/19/2015 11:00 AM
LLACS	4/16/2015 11:00 AM
LLACS	5/21/2015 11:00 AM
LLACS	6/18/2015 11:00 AM

## *Professional Staff Member Roster*

<b>Sandra Figueroa-Torres</b>	
PA Certified	Yes
Areas of Certification	Principal Certification
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Administrative
Number of Hours Annually Worked in Assignment	2000
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Theresa Benjamin</b>	
PA Certified	Yes

Areas of Certification	Principal Certification
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Administrative
Number of Hours Annually Worked in Assignment	1900
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Molly Clarke</b>	
PA Certified	Yes
Areas of Certification	Secondary School Counseling
Grades Teaching or Serving	9th - 12th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Guidance
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Elessette Conwell</b>	
PA Certified	Yes
Areas of Certification	Elementary, Intermediate Grades 4-6/Instructional 1
Grades Teaching or Serving	5th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Elementary
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Luz Crespo</b>	
PA Certified	Yes
Areas of Certification	Emergency Permit
Grades Teaching or Serving	3rd
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Elementary
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Oswaldo Cruz</b>	
PA Certified	Yes
Areas of Certification	Instructional 1
Grades Teaching or Serving	4th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Elementary
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Erica Dunbar</b>	
PA Certified	Yes
Areas of Certification	Instructional 1
Grades Teaching or Serving	10th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Gina Felton</b>	
PA Certified	Yes
Areas of Certification	Math Grades 7-12 / Instructional 1
Grades Teaching or Serving	2nd
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Elementary
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Sharon Fletcher</b>	
PA Certified	Yes
Areas of Certification	Social Studies, 10-12
Grades Teaching or Serving	9th-10th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Carrie Garippa</b>	
PA Certified	Yes
Areas of Certification	Biology
Grades Teaching or Serving	12th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Physics
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Karen Gearhart</b>	
PA Certified	Yes
Areas of Certification	Elementary, Intermediate Grades 4-6/ Elementary K-6
Grades Teaching or Serving	6th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Elementary
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Brian Godshall</b>	
PA Certified	Yes
Areas of Certification	Physical Education
Grades Teaching or Serving	7th-12th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Physical Education, Secondary
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Greg Guzevich</b>	
PA Certified	Yes
Areas of Certification	Music, Elementary, Pre -K-6, Music Secondary, 7-12 / Music
Grades Teaching or Serving	7th-12th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Music, Secondary
Number of Hours Annually Worked in Assignment	1520

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

<b>Meggyn Hauck</b>	
PA Certified	Yes
Areas of Certification	English Grades 7-12
Grades Teaching or Serving	10th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Shontell Kemmerer</b>	
PA Certified	Yes
Areas of Certification	Special Ed, N-12, Elementary, K-6 / Instructional 1
Grades Teaching or Serving	1st-6th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Travis Kline</b>	
PA Certified	Yes
Areas of Certification	Middle Level English, 7-9 / English 7-12
Grades Teaching or Serving	7th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Elizabeth Kuser</b>	
PA Certified	Yes
Areas of Certification	Reading Specialist
Grades Teaching or Serving	1st-6th

All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading Specialist
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Daniel Lugo</b>	
PA Certified	Yes
Areas of Certification	Middle Level Mathematics, 7-9 / Social Studies
Grades Teaching or Serving	7th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Nina Nagy</b>	
PA Certified	Yes
Areas of Certification	Elementary Grades 4-6 / Instructional 1
Grades Teaching or Serving	1st
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Elementary
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>John O'Brien</b>	
PA Certified	Yes
Areas of Certification	English Grades 7-12 / Instructional 1
Grades Teaching or Serving	11th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Madeline Olmeda</b>	
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PA Certified	Yes
Areas of Certification	Special Ed, Resource Pre - K-12
Grades Teaching or Serving	7th-12th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Ernesto Ortiz</b>	
PA Certified	Yes
Areas of Certification	Audio- Visual Communications Technology
Grades Teaching or Serving	7th-12th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Media, Secondary
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jessica Parker</b>	
PA Certified	Yes
Areas of Certification	Biology
Grades Teaching or Serving	11th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Chemistry
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Lizette Quintana</b>	
PA Certified	Yes
Areas of Certification	Special Ed, Resource Pre - K-12/ Special Education N-12
Grades Teaching or Serving	7th-12th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Rachael Rimmel</b>	
PA Certified	Yes
Areas of Certification	Elementary, Intermediate Grades 4-6/ Elementary K-6
Grades Teaching or Serving	6th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Elementary
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Shellie Santiago</b>	
PA Certified	Yes
Areas of Certification	Instructional 1 and Program Special
Grades Teaching or Serving	1st-12th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ESL
Number of Hours Annually Worked in Assignment	768
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kevin Sawyer</b>	
PA Certified	Yes
Areas of Certification	Instructional 1 / Middle Level Mathematics, 7-9
Grades Teaching or Serving	12th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Courtney Schultz</b>	
PA Certified	Yes
Areas of Certification	Math Grades 7-12 / Instructional 1
Grades Teaching or Serving	8th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1520

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

<b>Justin Smith</b>	
PA Certified	Yes
Areas of Certification	Citizenship Grades 7-12, Math Grades 7-9
Grades Teaching or Serving	11th-12th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Yailyn Sostre</b>	
PA Certified	Yes
Areas of Certification	Instructional 1
Grades Teaching or Serving	9th - 12th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Spanish
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Nicholas Spade</b>	
PA Certified	Yes
Areas of Certification	Mathematics 7-12 / Middle Level Mathematics, 7-9
Grades Teaching or Serving	9th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Stefanie Spott</b>	
PA Certified	Yes
Areas of Certification	English Grades 7-12
Grades Teaching or Serving	8th

All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Dylan Spraguer</b>	
PA Certified	Yes
Areas of Certification	Middle Level Social Studies, 7-9
Grades Teaching or Serving	7th-8th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Louis Paul Yanni</b>	
PA Certified	Yes
Areas of Certification	Earth & Space Science
Grades Teaching or Serving	9th-10th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	General Science
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Amy Yoder</b>	
PA Certified	Yes
Areas of Certification	English Grades 7-12
Grades Teaching or Serving	7th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Tammy Wells</b>	
PA Certified	Yes
Areas of Certification	School Nurse

Grades Teaching or Serving	K
All Areas of Assignment, Subject Areas Teaching, or Services Provided	School Nursing Duties
Number of Hours Annually Worked in Assignment	605
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Ann Marie Krumm</b>	
PA Certified	Yes
Areas of Certification	School Nurse
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	School Nursing Duties
Number of Hours Annually Worked in Assignment	605
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Megan Achy</b>	
PA Certified	Yes
Areas of Certification	Music K-12
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Music, Elementary
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kaylee Austerberry</b>	
PA Certified	Yes
Areas of Certification	Health and Physical Education
Grades Teaching or Serving	K-7th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Elementary
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jennifer Cressman</b>	
PA Certified	Yes

Areas of Certification	English Grades K-6th
Grades Teaching or Serving	K
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Elementary
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jennifer David</b>	
PA Certified	Yes
Areas of Certification	Instructional 1 and Program Specialist ESL, Secondary English 7th-12th
Grades Teaching or Serving	10th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA Secondary
Number of Hours Annually Worked in Assignment	634
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kristen Dennis</b>	
PA Certified	Yes
Areas of Certification	English Grades 7-12
Grades Teaching or Serving	11th-12th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Writing
Number of Hours Annually Worked in Assignment	560
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Brittney Dunnigan</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6th
Grades Teaching or Serving	K
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Elementary
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Rebecca Kaye</b>	
PA Certified	Yes
Areas of Certification	Instructional 1, English 7-12th
Grades Teaching or Serving	10th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA
Number of Hours Annually Worked in Assignment	56
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Matthew Kramer</b>	
PA Certified	Yes
Areas of Certification	Mathematics 7-12
Grades Teaching or Serving	10th-11th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Marissa Martin</b>	
PA Certified	Yes
Areas of Certification	Elementary K-6th
Grades Teaching or Serving	1st
All Areas of Assignment, Subject Areas Teaching, or Services Provided	1st
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jaime Miller</b>	
PA Certified	Yes
Areas of Certification	Special Education, N-12
Grades Teaching or Serving	3rd
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Nicholas Rolland</b>	
PA Certified	Yes
Areas of Certification	Social Studies, 7-12th
Grades Teaching or Serving	7th-12th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	LTS
Number of Hours Annually Worked in Assignment	120
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Todd Ronco</b>	
PA Certified	Yes
Areas of Certification	General Science 7th-12th
Grades Teaching or Serving	7th-8th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Science
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Braiden Womer</b>	
PA Certified	Yes
Areas of Certification	Instructional 1 and Program Specialist English ESL K-12
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ESL
Number of Hours Annually Worked in Assignment	1288
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Diana Otway</b>	
PA Certified	Yes
Areas of Certification	Special Education
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Elementary
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0

Percentage of Time in Areas Not Certified	0.0
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<b>Julie Valenzuela</b>	
PA Certified	Yes
Areas of Certification	Communications 7-12th
Grades Teaching or Serving	7th-12th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Theater
Number of Hours Annually Worked in Assignment	1520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Stefanie Wilson</b>	
PA Certified	Yes
Areas of Certification	English Grades 7-12, Program Specialist ESL
Grades Teaching or Serving	7th-12th
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ESL
Number of Hours Annually Worked in Assignment	688
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

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

*No file has been uploaded.*

### *Quality of Teaching and Other Staff*

<b>Position Categories</b>	<b>All Employed per Category</b>	<b>Appropriately Certified</b>	<b>Promoted</b>	<b>Transferred</b>	<b>Terminated</b>	<b>Contracted for Following Year</b>
Chief Academic Officer/Director	1.00	1.00				1.00
Principal	1.00	1.00				1.00
Assistant Principal	1.00	1.00				1.00
Classroom Teacher (including Master Teachers)	32.00	32.00	21.00		10.00	22.00

Specialty Teacher (including Master Teachers)	8.00	8.00				8.00
Special Education Teacher (including Master Teachers)	2.00	2.00				2.00
Special Education Coordinator	1.00	1.00				1.00
Counselor	1.00	1.00				1.00
Psychologist						
School Nurse	2.00					2.00
ATHLETIC DIRECTOR	1	1				1
SOCIAL WORKER	1	1				1
DIRECTOR OF OPERATIONS	1					1
Totals	52.00	49.00	21.00	0	10.00	42.00

Further explanation:

*This narrative is empty.*

# Fiscal Matters

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## *Major Fundraising Activities*

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

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

The major fund-raising events that were held included bake sales, drinks, candles, pretzel sales and car washes. We will continue to have the same or similar fundraisers this coming year.

## *Fiscal Solvency Policies*

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

The Board of Directors may authorize any officer or officers or agents of the Charter School, in addition to the officers as authorized by the By-Laws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Charter School, and such, authority may be general or confined to specific instances. All contracts in excess of \$1,500 must be reviewed and approved by the Board.

All checks or demands for money and notes of Lincoln Leadership Academy Charter School, must be signed by one of three officers who are one of the following officers; Lincoln Leadership Academy's Board President, Treasurer and Secretary, and one of the following officers of the Charter School; CEO.

All funds of the Charter School are deposited on a consistent basis into the schools' bank account as was approved by the Board of Directors. The Board may approve or designate, and all such funds shall be withdrawn only upon checks signed in accordance with the requirements of the Board. All checks and or cash received by the Charter School must be deposited within three (3) business days of receipt of such funds.

All funds of the Charter School shall be set forth in an Annual Budget prepared by Repice and Taylor, CPA and the CEO. Lincoln Leadership Academy Charter School shall review and approve an annual budget and submit the budget for approval to the Board of Directors. Approval of the budget by the Board is required prior to the commencement of the budget spending. Non-budgeted expense shall be subject to the prior written consent of Board of Directors.

Fiscal Audits are conducted on a yearly basis by a contracted professional CPA Firm. The first two years, LLACS received "Unqualified Reports" from an independent auditor, Siegal and Drossner Accounting Firm. The reports are presented to the board for review and approval.

## **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)

### **Fiscal Solvency Policies**

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

#### **Files uploaded:**

- FISCAL SOLVENCY.docx

### *Accounting System*

Changes to the accounting system the charter school uses:

The Board of Directors may authorize any officer or officers or agents of the Charter School, in addition to the officers as authorized by the By-Laws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Charter School, and such, authority may be general or confined to specific instances. All contracts in excess of \$1,500 must be reviewed and approved by the Board.

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All funds of the Charter School are deposited on a consistent basis into the schools' bank account as was approved by the Board of Directors. The Board may approve or designate, and all such funds shall be withdrawn only upon checks signed in accordance with the requirements of the Board. All checks and or cash received by the Charter School must be deposited within three (3) business days of receipt of such funds.

All funds of the Charter School shall be set forth in an Annual Budget prepared by Repice and Taylor, CPA and the CEO. Lincoln Leadership Academy Charter School shall review and approve an annual budget and submit the budget for approval to the Board of Directors. Approval of the budget by the Board is required prior to the commencement of the budget spending. Non-budgeted expense shall be subject to the prior written consent of Board of Directors.

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## Accounting System

Lincoln Leadership Academy Charter School contracts the services of Repice and Taylor, CPA in Philadelphia. Based on their years of experience working with Charter Schools and their reputation, the Board chose to conduct business with this firm.

Repice and Taylor acts on behalf of LLACS as the Business Manager and works closely with the CEO and the Board to provide fiscal oversight to the organization. Monthly reports are generated and presented to the CEO and Board for approval. The school maintains its accounting records on a computerized system for accounts payable and general ledger. Payroll is done by PayUSA.

Our first two years we received "Unqualified Reports" from an independent auditor, Siegal and Drossner Accounting Firm. The report included their findings and opinions, which were very favorable to LLACS. We did not receive any financial audit citations in either of the two years. We have just completed our third audit, which will be ready by October 2013.

Lincoln Leadership continues to demonstrate fiscal integrity in its financial operations within the organization.

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

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

*XLS file uploaded.*

## *Financial Audits*

### **Basics**

Audit Firm:	Siegal and Drossner Accounting Firm
Date of Last Audit:	08/21/2014
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:

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

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

*XLS file uploaded.*

**Financial Audits**

**Basic**

**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:

Lincoln Leadership Academy Charter School received an "Unqualified Audit Report" for the 2012-2013 year. There were no financial audit citations or findings.

**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**

NONE

**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: 07/22/2011

School Year Reviewed: 2010-11

### **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

<b>Description</b>	<b>Response</b>
All core content area teachers are highly qualified.	LEA submitted a listing of all Highly Qualified staff as confirmed by PDE. Received a full compliance response from PDE.

# Special Education

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## *Chapter 711 Assurances*

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

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

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

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

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

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

## **Special Education Support Services**

<b>Support Service</b>	<b>Location</b>	<b>Teacher FTE</b>
SPECIAL EDUCATION LEAD TEACHER - MADELINE OLMEDA	LLACS	1
SPECIAL EDUCATION SPECIALIST - DIANE OTWAY	LLACS	1
SPECIAL EDUCATION SPECIALIST - JAMIE-LYNN MILLER	LLACS	1
SPECIAL EDUCATION TEACHER - LIZETTE QUINTANA	LLACS	1
SPECIAL EDUCATION TEACHER - SHONTELL KEMMERER	LLACS	1

## **Special Education Contracted Services**

<b>Title</b>	<b>Amt. of Time per Week</b>	<b>Operator</b>	<b>Number of Students</b>
Speech Therapist	2.33 Hours	Intermediate Unit	10 or fewer

### *Special Education Cyclical Monitoring*

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

12/08/2010  
Not Provided

#### **Special Education Cyclical Monitoring Report**

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

# Facilities

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

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

Equipment: \$13,482.80

Computer and Software: \$53,600.11

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

*\$67,082.91*

## *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:

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

The final piece to our long-range plan is to ensure that we provide sufficient facilities that meet all building codes for a safe, healthy school environment. All of our current buildings are equipped with air-conditioning and are ADA approved. To this end, we have developed a plan for expansion as follows:

Consistent with LLACS' need for space to accommodate students and support its expansion plan, ASD approved the leases that LLACS entered with the Life Academy School for all of the modular units.

Consistent with LLACS' need for space to accommodate students and support its expansion plan, ASD approved LLACS/resignee's request to lease/purchase the entire former Life Academy Building at the beginning of the 2012-2013 school year. This building houses our students in grades 1-5.

Consistent with LLACS' need for space to accommodate students and support its expansion plan, ASD approved LLACS/designee's request to lease/purchase the entire LifeChurch (Church On the Move) 8-acre property in the future. The Life Academy School Building and the modular units are situated on this property. The purchase would include an official college-size gymnasium, and two additional buildings that would be used for educational purposes.

The present facilities have the following capacities:

### Lincoln's Main Building:

Capacity: 19 Classrooms, an All-Purpose Room, Offices, and Bathrooms.

Effective September 2012, lease the entire building formerly known as the Life

Academy Building (Life Academy will not reopen for the 2012 school year).

Capacity: 5 Classrooms, 1 Multi-Purpose Room, 2 Small Resource Rooms, Two Offices, 2 ADA accessible bathrooms plus staff bathroom. Building has central air and heating.

Modular Units presently leased by Lincoln:

Modular #1: Contains 2 Classrooms (A/C).

Modular #2: Contains 2 classrooms (A/C).

Modular #3: 6 Classrooms, plus ADA Approved bathrooms for students and staff usage (Modular has central air).

**4. Lease Administration/Pre-school Building for use in 2013-2014**

Capacity: 4 Classrooms, 1 Small Group Instruction Room, Conference Room, and 3 Offices

The total available classrooms are:

Year One: 33 rooms (2012-2013)

Years Two-Five 39 rooms (2013-2017)

These facilities can accommodate all of the educational demands and requirements of our program. Our Long-Term Facilities Planning Committee of the Board will continue to monitor the facilities' needs as we move forward.

It is our anticipation that Lincoln will enter a lease/purchase agreement and purchases the entire 8-acre campus with all of its attendant buildings, which includes a college size gymnasium, and an additional small building and two classrooms.

The present owner will move to its new location and Lincoln/nominee, will own the entire property for the sole purpose of providing the free, quality, non-sectarian education that we envisioned in 2009.

***Memorandums of Understanding***

<b>Organization</b>	<b>Purpose</b>
Allentown Police Department	School Safety and Emergency Preparedness
Eastern University	Dual Enrollment Program with High School Students who attend Eastern University in Philadelphia.

# Charter School Annual Report Affirmations

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## **Charter Annual Report Affirmation**

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

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

**Affirmed by Meloney Dosunmu on 7/31/2014**

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*President, Board of Trustees*

**Affirmed by Sandra Figueroa-Torres on 7/31/2014**

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*Chief Executive Officer*

## **Charter School Law Affirmation**

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

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

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

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

**Affirmed by Meloney Dosunmu on 7/31/2014**

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*President, Board of Trustees*

**Affirmed by Sandra Figueroa-Torres on 7/31/2014**

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*Chief Executive Officer*

## **Ethics Act Affirmation**

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

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

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

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

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

**Affirmed by Meloney Dosunmu on 7/31/2014**

---

*President, Board of Trustees*

**Affirmed by Sandra Figueroa-Torres on 7/31/2014**

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*Chief Executive Officer*

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

Name of School : Lincoln Leadership Academy Charter School

Address of School : 1414 E Cedar. St Allentown, PA 18109

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

**REVENUES**

<b>6000</b>		<b>REVENUE FROM LOCAL SOURCES</b>	
<b>6500</b>		<b>EARNINGS ON INVESTMENTS</b>	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	1,233.09
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
<b>6600</b>		<b>FOOD SERVICE REVENUE</b>	
	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	11,479.40
<b>6700</b>		<b>REVENUES FROM STUDENT ACTIVITIES</b>	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	6,737.12
	6750	Student Activity - Special Events	85,170.04
	6790	Other Student Activity Income	
<b>6800</b>		<b>REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH</b>	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	
	6890	Other Revenues from Intermediary Sources	

<b>6900</b>		<b>OTHER REVENUE FROM LOCAL SOURCES</b>	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	2,732.18
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	5,155,535.19
	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	3,746.16
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	
<b>7000</b>		<b>REVENUE FROM STATE SOURCES</b>	
7100		<b>BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES</b>	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		<b>REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS</b>	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	

	7290		Additional Educational Program Revenues	
7300			REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310		Transportation (Regular and Additional)	
	7320		Rental and Sinking Fund Payments / Building Reimbursement Subsidy	86,154.24
	7330		Health Services (Medical, Dental, Nurse, Act 25)	9,241.50
	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	12,600.00
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	283,169.70
7900			REVENUE FOR TECHNOLOGY	
	7910		Educational Technology	
	7990		Other Technology Grants	
<b>8000</b>			<b>REVENUE FROM FEDERAL SOURCES</b>	
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	235,091.00
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	45,000.00
	8520	Vocational Education	
	8530	Child Nutrition Program	162,000.00
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	Unassigned	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	
<b>9000</b>		<b>OTHER FINANCING SOURCES</b>	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	

	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
<b>TOTAL REVENUES</b>			6,099,889.62



## **LINCOLN LEADERSHIP ACADEMY CHARTER SCHOOL**

### **Fiscal Solvency Policies**

The Board of Directors may authorize any officer or officers or agents of the Charter School, in addition to the officers as authorized by the By-Laws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Charter School, and such, authority may be general or confined to specific instances. All contracts in excess of \$3,000 must be reviewed and approved by the Board.

All checks or demands for money and notes of Lincoln Leadership Academy Charter School, must be signed by one of the three following officers: the Board President, Treasurer and Secretary, and/or the CEO.

All funds of the Charter School are deposited on a consistent basis into the schools' bank account(s) (TeamCapitalBank) as was approved by the Board of Directors. The Board may approve or designate, and all such funds shall be withdrawn only upon checks signed in accordance with the requirements of the Board. All checks and or cash received by the Charter School must be deposited within three (3) business days of receipt of such funds.

All funds of the Charter School shall be set forth in an Annual Budget prepared by Repice and Taylor, CPA and the CEO. Lincoln Leadership Academy Charter School shall review and approve an annual budget and submit the budget for approval to the Board of Directors. Approval of the budget by the Board is required prior to the commencement of the budget spending. Non-budgeted expense shall be subject to the prior written consent of Board of Directors.

Fiscal Audits are conducted on a yearly basis by an independent, professional CPA Firm. In our first two years fiscal years, LLACS received an "Unqualified Report" for each year, from an independent auditor, Siegal and Drossner Accounting Firm. The report is presented to the board for review and approval, and submitted to the PDE and ASD.

# Accounting System

Lincoln Leadership Academy Charter School contracts the services of Repice and Taylor, CPA located in Philadelphia. Based on their years of experience working with Charter Schools and their reputation, the Board chose to conduct business with this firm.

Repice and Taylor acts on behalf of LLACS as the Business Manager and works closely with the CEO and the Board to help provide fiscal oversight to the organization. Monthly reports are generated and presented to the CEO and Board for approval. The school maintains its accounting records on a computerized system for accounts payable and general ledger. Payroll was outsourced to PayUSA.

Our first two years we received "Unqualified Reports" from an independent auditor, Siegal and Drossner Accounting Firm. The reports included their findings and opinions, which were very favorable to LLACS. We are in the process of receiving the report for our 2011-2012 Audit, which will be ready by the end of September or early October 2012. Lincoln Leadership continues to demonstrate fiscal integrity in its financial operations internal operations and in the marketplace.

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**Lincoln Leadership Academy Charter School**  
**1414 E. Cedar Street**  
**Allentown, PA 18109**

February 21, 2014

SD Associates, P.C.  
300 Yorktown Plaza  
Elkins Park, PA 19027

This representation letter is provided in connection with your audit of the financial statements of Lincoln Leadership Academy Charter School, which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, and the major fund as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of February 21, 2014, the following representations made to you during your audit.

**Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 20, 2013, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

- 10) Guarantees, whether written or oral, under which the School is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

- 11) We have provided you with:

- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
- b) Additional information that you have requested from us for the purpose of the audit.
- c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- d) Minutes of the meetings of the Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.

- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.

- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

- a) Management,
- b) Employees who have significant roles in internal control, or
- c) Others where the fraud could have a material effect on the financial statements.

- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.

- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

- 18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

**Government—specific**

- 19) We have made available to you all financial records and related data.

- 20) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- 22) The School has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

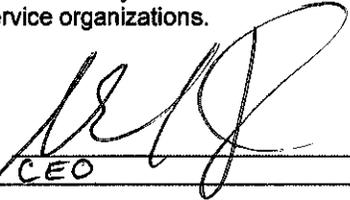
- 24) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

- 25) As part of your audit, you assisted with preparation of the financial statements and related notes and schedule of expenditures of federal awards. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
- 26) The School has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, except as made known to you.
- 27) The School has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 28) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 29) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 30) The financial statements properly classify all funds and activities.
- 31) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 32) Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
- 33) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 34) Provisions for uncollectible receivables have been properly identified and recorded.
- 35) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 36) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 37) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 38) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 39) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 40) We have appropriately disclosed the School's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 41) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 42) With respect to federal award programs:
  - a) We are responsible for understanding and complying with and have complied with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, including requirements relating to preparation of the schedule of expenditures of federal awards.
  - b) We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of OMB Circular A-133 §310.b, and we believe the SEFA, including its form and content, is fairly presented in accordance with OMB Circular A-133 §310.b. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
  - c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.

- d) We have identified and disclosed to you all of our government programs and related activities subject to OMB Circular A-133 and included in the SEFA made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Circular A-133 Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal awards.
- j) We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments*, and OMB's *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*.
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), have occurred subsequent to the date as of which compliance was audited.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal awards in accordance with applicable cost principles.
- u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by OMB Circular A-133 and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by OMB Circular A-133.
- w) We are responsible for preparing and implementing a corrective action plan for each audit finding.
- x) We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signature:  
Title:

  
CEO

Signature:  
Title:

  
Board President



**pennsylvania**  
DEPARTMENT OF EDUCATION

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

August 19, 2011

Ms. Sandra Figueroa-Torres  
CEO  
Lincoln Leadership Academy CS  
1414 East Cedar Street  
Allentown, PA 18109

Dear Ms. Figueroa-Torres:

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

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

Sincerely,

Renee Palakovic  
Chief  
Division of Federal Programs

cc: Project File



**pennsylvania**  
DEPARTMENT OF EDUCATION

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May 26, 2011

JUN 01 2011  
Initial: *[Signature]*

Ms. Sandra Figueroa-Torres  
CEO  
Lincoln Leadership Academy CS  
1414 East Cedar Street  
Allentown, PA 18109

Dear Ms. Torres:

I thank you and your staff for participating in the Federal Programs Consolidated Review on March 22, 2011. This review indicates that your Title I, Title II Part A, Title III (if applicable) and Fiscal Requirements are in partial compliance with current statute, regulations, and guidance released by the United States Department of Education. Please review the enclosed information and take the necessary steps for your LEA to be in compliance. The corrective action due date is listed in the last column and highlighted on the attached spreadsheet. Please submit documentation to:

**Kelly Iorfida**  
**Pennsylvania Department of Education**  
**Division of Federal Programs, 7<sup>th</sup> Floor**  
**333 Market Street**  
**Harrisburg, PA 17126**

You can print off a copy of your completed Monitoring Instrument at [http://www.leaderservices.com/\\_fedmonitor](http://www.leaderservices.com/_fedmonitor). Below is your username and password to access the instrument online:

Username: 175390169  
Password: 855679888

If you have any questions, please feel free to contact your regional coordinator at (717) 783-2193. Thank you for your cooperation and prompt attention to this matter.

Sincerely,

*Kenee Palakovic*  
Kenee Palakovic  
Chief

cc: Project File



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

**School District:** Lincoln Leadership Academy CS  
**Monitor Date:** 3/22/2011  
**Monitor:** Dr. Gaylord J. Conquest  
**Contact Person:** Consultant Tony Repice  
**Report Date:**

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	
Title I Highly Qualified	1a. All core content area teachers employed by the LEA are highly qualified.	The district will submit a listing of all non-highly qualified teachers and the length of time each has been working in the position for which they are not highly qualified, along with the appropriate emergency certificate (s) issued for this time period.	<input type="checkbox"/> List of teachers and their qualifications.	<b>CA Due:</b> 6/30/2011	
			<input type="checkbox"/> Number of teachers who have met highly qualified.	<b>Ext Date:</b>	
			<input type="checkbox"/> Number of teachers working toward becoming highly qualified	<b>Closed:</b>	
				<b>CA Not Required:</b> <input type="checkbox"/>	

## **Special Education Compliance**

### **22 Pa. Code §14.102. (a)(4)**

### **22 Pa. Code §711.4**

**DATE OF ISSUE:** Sept. 1, 1997 (formerly 22 Pa. Code §14.8)

**DATE OF REVIEW:** Nov., 30, 2009

June, 2002 (revised)

Oct. 27, 2011 (Revised)

### **PURPOSE**

The Pennsylvania Department of Education (PDE) is responsible for developing and maintaining a system that ensures that each child with a disability receives a free appropriate public education (FAPE) and that each family has access to a system of procedural safeguards. While Local Education Agencies (LEA) (including charter and cyber charter schools) and Mutually Agreed Upon Written Arrangement (MAWA) holders have the primary and direct responsibility for providing FAPE, federal law places upon the PDE a general supervision responsibility; as well as an obligation to directly provide special education and related services to children with disabilities when it has determined that the LEA is unable to establish or maintain FAPE.

State and federal laws call upon the Secretary to oversee the system and enforce the special education requirements. To accomplish this oversight, the PDE created a comprehensive system that coordinates various planning, monitoring, funding and compliance elements. The PDE makes determinations annually about the performance of each LEA, MAWA holder, or other public agency using the following categories: meets requirements; needs assistance; needs intervention; needs substantial intervention. The PDE also reports the performance of each LEA, MAWA holder, or other public agency annually, and enforces the one-year timeline for correction of any identified noncompliance issues.

### **LEA or MAWA Holder Compliance with Special Education Statutes and Regulation**

The PDE recognizes that the creation of quality programming and successful outcomes for students with disabilities requires more than technical compliance with procedural rules. The PDE believes, however, that legal compliance is the base on which high quality programs are built. Conflict between parents and LEAs, MAWA holders, or other public agencies over unresolved compliance issues diverts energy from other educational tasks that deserve our attention. Similarly, the need to provide compensatory education, to reimburse parent expenses, and to pay attorney's fees at the end of a long conflict divert resources from direct educational services. In an attempt to avoid these diversions of resources, the PDE promotes and ensures compliance with special education statutes and regulations through its coordinated program of plan review, complaint management, monitoring, technical assistance and funding decisions.

When compliance issues arise, they are almost always resolved amicably and without undue

delay. Thus, the main task for the PDE is to address compliance issues clearly and promptly, to take action to ensure compliance and to enforce the one-year correction timeline.

## **PDE RESPONSE**

### **Noncompliance Issues**

In particular, the following will be treated as compliance problems that warrant a prompt response:

- failure to submit an acceptable local plan, or in the case of a charter school, an acceptable annual report;
- failure to implement any component of the corrective action required through the complaint process of the Bureau of Special Education (BSE) within applicable times; (including, but not limited to, the failure to submit compliant procedures and protocols or the failure to provide compensatory education services as directed) as per 34 CFR § 300.151-153;
- failure to implement the corrective action required through BSE monitoring;
- failure to submit required reports, including the reports regarding a need for intensive interagency coordination; and
- failure to comply with due process decisions.

### **PDE's General Procedures for Addressing Noncompliance**

In an effort to expedite compliance with the applicable regulations, if corrective action required by targeted, focused or cyclical monitoring, through BSE's complaint process, or by court order has not been implemented in a timely manner, BSE in collaboration with the PDE's Office of Chief Counsel will implement the following procedures:

- Within 10 calendar days after the due date for completing corrective action, the Special Education Advisor will contact the LEA, MAWA holder, or other public agency to determine the status of any incomplete corrective action and forward a summary to BSE's Division Chief.
- The Division Chief will contact the Superintendent, Chief Executive Officer or Executive Director to determine the actions needed to implement the required corrective action and assign a due date for reaching compliance.
- Continued noncompliance will result in a recommendation to the Bureau Director to schedule a meeting in the PDE which the Superintendent, Chief Executive Officer, or Executive Director will be required to attend to address the noncompliance and, if necessary, the enforcement mechanisms that will be utilized to obtain compliance.
- Within 10 calendar days of this meeting, the PDE will issue a letter summarizing the results of the meeting (i. e., either confirming the LEA's, MAWA holder's, or other public agency's agreement to expeditiously complete the corrective action and explaining the penalty for failing to adhere to the agreement or, in the absence of an agreement, setting forth the enforcement remedy the PDE has decided is appropriate for the noncompliance).

The specific action chosen by the PDE will vary from case to case. This process is intended to ensure compliance rather than to be punitive. The main features of the PDE's efforts will be to explain the problem, call upon the LEA, MAWA holder, or other public agency to implement the corrective action, including corrective action specified in a CIR, and assist the LEA, MAWA holder, or other public agency in achieving compliance. If compliance is not obtained within 30 calendar days of the deadline for the corrective action specified in a CIR, the PDE will take enforcement action.

### **PDE's Procedures for Addressing Noncompliance Related to the State Complaint System.**

The PDE, through the BSE and Office of Child Development and Early Learning (OCDEL), Bureau of Early Intervention, administers a complaint system in which it investigates allegations of noncompliance by LEAs, MAWA holders, or other public agencies and orders corrective action to address the needs of the child and the future provision of services for all children with disabilities. BSE/OCDEL orders corrective action, if appropriate, in the Complaint Investigation Report (CIR). The complainant and/or LEA, MAWA holder, or other public agency may seek reconsideration of the CIR with BSE/OCDEL within 10 calendar days of the CIR. The CIR, or amended CIR if a timely request for reconsideration is made, is the PDE's final decision regarding the complaint and will be enforced. Final CIRs will not be revised or amended by the PDE and are not appealable.

- Ten calendar days prior to the due date of corrective action, BSE will send a letter to the LEA, MAWA holder, or other public agency reminding them of the deadline.
- Within five calendar days after the due date for corrective action, the Special Education Advisor will contact the complainant (by telephone and in writing) and the LEA, MAWA holder, or public agency to verify completion of the corrective action and to obtain written assurance and documentation from the LEA, MAWA holder, or public agency. This documentation will be described in a letter to the complainant and the complainant will be provided with information about how to contact BSE if the complainant believes the corrective action has not been implemented.
- Within 10 calendar days after the due date of corrective action, the Division Chief will contact the Superintendent, Chief Executive Officer, or Executive Director of the LEA, MAWA holder, or other public agency in writing to determine the actions needed to implement the required corrective action and assign a due date for finalizing corrective action. Proposals made by the LEA, MAWA holder, or other public agency related to compliance with corrective action mandated by a CIR will be shared with the complainant.

Within 20 calendar days after the due date of corrective action, the Bureau Director will schedule a meeting in PDE, which the Superintendent, Chief Executive Officer, or Executive Director will be required to attend to address the noncompliance and, if necessary, the enforcement mechanisms that will be utilized to obtain compliance. Bureau personnel in attendance at this meeting will include the Bureau Director (or designee), Special Education Advisor, Division Chief, and if requested, an attorney from the Office of Chief Counsel. At the discretion of the Bureau Director, other individuals may be required or invited to attend, including the complainant. The complainant will be informed of this meeting.

- Within 10 calendar days of this meeting, the PDE will issue a letter summarizing the results of the meeting (i. e., either confirming the LEA's, MAWA holder's, or other

public agency's agreement to expeditiously complete the corrective action and explaining the penalty for failing to adhere to the agreement or, in the absence of an agreement, setting forth the enforcement remedy the PDE intends to impose). The PDE will send a copy of the letter to the complainant.

- If compliance is not obtained within 30 calendar days of the deadline for the corrective action specified in the CIR, the PDE will take enforcement action.

### **PDE Resolution if Noncompliance Continues and Enforcement Actions**

If, however, the PDE does not succeed in obtaining prompt compliance, the PDE takes more rigorous steps to ensure that the compliance issue is resolved within 30 calendar days of the deadline specified for the corrective action. Such enforcement action may include, but is not limited to, the following measures:

- a local special education plan or annual report may be disapproved and, in the case of a charter school, the chartering entity will be notified of the noncompliance;
- consistent with state and federal law, the disbursement of funds, including basic education funding, may be deferred pending resolution of the issue, and, in the case of a charter school, the PDE may direct the chartering entity to take appropriate action;
- action consistent with state and federal law may be taken to reduce the amount of funds paid to the LEA, MAWA holder, or other public agency to offset the amount of money needed to provide an education to a particular child or children if an LEA, MAWA holder, or other public agency is unwilling or unable to provide services;
- the PDE may seek court action against the LEA, MAWA holder, or other public agency to obtain an order requiring it to take specific actions consistent with state and federal law;
- the PDE may join in legal action initiated by parents; or
- The PDE may take action affecting the commission of the superintendent or other commissioned officer responsible for administering the educational program.

Prior to imposing sanctions upon an LEA, MAWA holder, or other public agency for failure to implement corrective action resulting from cyclical or target monitoring regarding a child with a disability whom the LEA, MAWA holder, or other public agency is responsible to educate, the PDE will provide the LEA, MAWA holder, or other public agency the opportunity to request a hearing under the *Administrative Agency Law*, 2 Pa.C.S. §§501-508. A hearing under the *Administrative Agency Law*, 2 Pa.C.S. §§501-508 is not available to either party to challenge the corrective action ordered via a CIR.

Violations of federal laws and regulations governing children with disabilities can form the basis of the nonrenewal or termination of a charter.

None of these steps is desirable, and none should be necessary if each LEA, MAWA holder, or other public agency is familiar with and attentive to the laws governing special education and complies with corrective action within set time periods. It is PDE's goal that consultation between the PDE and LEAs, MAWA holders, or other public agencies will avoid the need to

take any of the compliance and enforcement actions described above. It is the obligation and the policy of the PDE however, to use these compliance and enforcement measures whenever necessary to ensure that the rights of Pennsylvania's children with disabilities are met in accordance with the state's obligations.

### **Direct Services to Students Pending Enforcement Procedures**

If necessary, the PDE may take additional steps to ensure that student services are provided during the appeal, enforcement or reconsideration process, which may include the PDE providing and/or arranging for student services at the expense of the LEA, MAWA holder, or other public agency.

### **REFERENCES:**

#### **Purdon's Statutes**

24 P.S. Section §13-1357  
24 P.S. Section §13-1372  
24 P.S. Section §17-1729-A(a)(5)  
24 P.S. Section 17-1728-A(b)  
24 P.S. Section 17-1732-A(c)(1)-(2)  
24 P.S. Section §25-2552

#### **State Board of Education Regulations**

22 Pa. Code Chapter 14  
<http://www.pacode.com/secure/data/022/chapter14/chap14toc.html>

22 Pa. Code Chapter 711  
<http://www.pacode.com/secure/data/022/chapter711/chap711toc.html>

#### **Federal Statute**

20 U.S.C. Section 1412  
20 U.S.C. Section 1416  
20 U.S.C. Section 1232d

#### **Federal Regulation**

34 CFR Part 300

### **CONTACT BUREAU/OFFICE:**

Bureau of Special Education  
Pennsylvania Department of Education  
333 Market Street  
Harrisburg, PA 17126-0333  
Voice 717.783.6134  
TTY 717.787.7367