

MAST Community Charter School

**Charter Annual Report**

07/01/2013 - 06/30/2014

# School Profile

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## Demographics

1800 E Byberry Rd  
Philadelphia, PA 19116  
(267)348-1100

Phase:	Phase 1
CEO Name:	John Swoyer
CEO E-mail address:	<a href="mailto:jswoyer@mastccs.org">jswoyer@mastccs.org</a>

# 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:

During the 2012-2013 school year two board members resigned and/or left for term limits. Their positions were filled by election in the Fall of 2013 and two new board members were selected. Additionally, the Middle School Principal left for another position at another institution in the Fall of 2013. The responsibilities were split among the two remaining principals.

## *Board of Trustees Meeting Schedule*

<b>Location</b>	<b>Date and Time</b>
MaST Community Charter- Board Room	7/16/2014 6:00 PM
MaST Community Charter- Board Room	8/20/2014 6:00 PM
MaST Community Charter- Board Room	9/17/2014 6:00 PM
MaST Community Charter- Board Room	10/4/2014 9:00 AM
MaST Community Charter- Board Room	10/15/2014 6:00 PM
MaST Community Charter- Board Room	11/19/2014 6:00 PM
MaST Community Charter- Board Room	1/21/2015 6:00 PM
MaST Community Charter- Board Room	2/18/2015 6:00 PM
MaST Community Charter- Board Room	3/18/2015 6:00 PM
MaST Community Charter- Board Room	4/15/2015 6:00 PM
MaST Community Charter- Board Room	5/20/2015 6:00 PM
MaST Community Charter- Board Room	6/17/2015 6:00 PM
MaST Community Charter- Board Room	7/15/2015 6:00 PM

## *Professional Staff Member Roster*

<b>Jennifer Andrews</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1352

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

<b>Renee Barclay</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6 , Special Education N-12
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	376
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Krysten Bovell (Barnett)</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6, Special Education N-12, Mid-Level English 7-9
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1344
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Robert Beck</b>	
PA Certified	Yes
Areas of Certification	English 7-12, Mid-Level Math 7-9, General Science 7-12, Social Studies 7-12
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	1360
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Michelle Bednarczyk</b>	
PA Certified	Yes

Areas of Certification	Mid-Level Math 7-9, Elementary K-6
Grades Teaching or Serving	5-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1384
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Elise Behm</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6, Special Education N-12
Grades Teaching or Serving	K-4
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1376
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jeannine Behr</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6, Special Education N-12
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1376
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Donna Bernadino</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1416
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Shannon Blaszczyk</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1408
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Suzanne Bowman</b>	
PA Certified	Yes
Areas of Certification	English 7-12
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Curriculum Coordinator/Media Specialist
Number of Hours Annually Worked in Assignment	1684
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	0.0

<b>Jenna Brewer</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6, Special Education N-12, Mid-Level English 7-9, Reading Specialist K-12
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English, Social Studies
Number of Hours Annually Worked in Assignment	1040
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Ida Brophy</b>	
PA Certified	Yes
Areas of Certification	Educational Specialist: School Nurse K-12
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Nurse
Number of Hours Annually Worked in Assignment	576

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

<b>Sandra Brown</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1352
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Donna Callahan</b>	
PA Certified	Yes
Areas of Certification	Nursery/Kindergarten, Early Childhood N-3
Grades Teaching or Serving	K-3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1388
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Nadia Carpino</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6, Special Education N-12, Early Childhood N-3
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1400
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Louis Costanzo</b>	
PA Certified	Yes
Areas of Certification	Citizenship 7-12

Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	1372
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kathryn Crump</b>	
PA Certified	Yes
Areas of Certification	General Science 7-12, Biology 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Biology
Number of Hours Annually Worked in Assignment	1392
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Staci Dabrow (Callahan)</b>	
PA Certified	Yes
Areas of Certification	Mid-Level Science 7-9, Elementary K-6
Grades Teaching or Serving	5-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Science
Number of Hours Annually Worked in Assignment	1356
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kayla Danay</b>	
PA Certified	Yes
Areas of Certification	English 7-12, Instructional Technology Specialist K-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	1396
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Dina Davis</b>	
PA Certified	Yes
Areas of Certification	Principal K-12, Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Principal
Number of Hours Annually Worked in Assignment	1736
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Karen Davis</b>	
PA Certified	Yes
Areas of Certification	Educational Specialist: Secondary Counselor 7-12
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Counselor
Number of Hours Annually Worked in Assignment	1376
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Allison DeFortuna</b>	
PA Certified	No
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Social Studies
Number of Hours Annually Worked in Assignment	376
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Michael DeLaurentis</b>	
PA Certified	Yes
Areas of Certification	Mathematics 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1424
Percentage of Time in Certified Position	100.0

Percentage of Time in Areas Not Certified	0.0
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<b>Jacqueline DeWan</b>	
PA Certified	No
Areas of Certification	NA
Grades Teaching or Serving	NA
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education Assistant (Secretary)
Number of Hours Annually Worked in Assignment	1644
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	0.0

<b>Christopher Dietz</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6 , Special Education N-12, English 7-12
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1416
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Lauren Dimitri</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6, English as a Second Language K-12
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	672
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Nicole DiNiglio</b>	
PA Certified	Yes
Areas of Certification	English 7-12, Social Studies 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or	English

Services Provided	
Number of Hours Annually Worked in Assignment	1380
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Diana Dobson</b>	
PA Certified	Yes
Areas of Certification	Spanish 7-12, English 7-12
Grades Teaching or Serving	N-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Spanish
Number of Hours Annually Worked in Assignment	1384
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Nickolas Dominello</b>	
PA Certified	Yes
Areas of Certification	Social Studies 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	1352
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Caitlin Donnelly</b>	
PA Certified	Yes
Areas of Certification	Special Education N-12, Elementary K-6
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1384
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Taralynn Doris</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6, Mid-

	Level Math 7-9
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1360
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Rosemary Duffy</b>	
PA Certified	Yes
Areas of Certification	Special Education N-12, Early Education N-3, Elementary K-6, Mid-Level Math 7-9
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1400
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Matthew Ehrlich</b>	
PA Certified	Yes
Areas of Certification	Health & Physical Education K-12 , Mid-Level Math 7-9, Mid-Level Science 7-9
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Physical Education
Number of Hours Annually Worked in Assignment	1384
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Allison Eife</b>	
PA Certified	Yes
Areas of Certification	Special Education N-12, Elementary K-6
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1376
Percentage of Time in Certified Position	100.0

Percentage of Time in Areas Not Certified	0.0
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<b>Michelle Farrell</b>	
PA Certified	No
Areas of Certification	N/A
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Computer Technology
Number of Hours Annually Worked in Assignment	1040
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	100.0

<b>Alida Fitzpatrick</b>	
PA Certified	Yes
Areas of Certification	Special Education N-12, Elementary Education K-6
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math
Number of Hours Annually Worked in Assignment	1392
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>David Fitzpatrick</b>	
PA Certified	Yes
Areas of Certification	Educational Specialist: School Psychologist K-12
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Director of Pupil Services (Special Education Coordinator) /Certified School Psychologist
Number of Hours Annually Worked in Assignment	1352
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	0.0

<b>Mary Flanagan</b>	
PA Certified	Yes
Areas of Certification	Mid-Level Math 7-9, French K-12, Elementary K-6
Grades Teaching or Serving	7-9

All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1364
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Elizabeth Gaffney</b>	
PA Certified	Yes
Areas of Certification	Educational Specialist: School Psychologist K-12
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	School Psychologist
Number of Hours Annually Worked in Assignment	1380
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Grant Gellert</b>	
PA Certified	Yes
Areas of Certification	English 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	1364
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jesly George</b>	
PA Certified	Yes
Areas of Certification	English as a Second Language K-12
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ESL
Number of Hours Annually Worked in Assignment	712
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Tara Girnius</b>	
PA Certified	Yes

Areas of Certification	Special Education N-12, Elementary K-6
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1348
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Patrick Golderer</b>	
PA Certified	Yes
Areas of Certification	Principal K-12, Social Studies 7-12, Special Education N-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Principal
Number of Hours Annually Worked in Assignment	1780
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kelly Goodwin</b>	
PA Certified	No
Areas of Certification	NA
Grades Teaching or Serving	NA
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Secretary
Number of Hours Annually Worked in Assignment	1316
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	0.0

<b>Rachel Moller</b>	
PA Certified	Yes
Areas of Certification	Mathematics 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Mathematics
Number of Hours Annually Worked in Assignment	1160
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Tarra Gordon</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	N/A
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Communications
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	0.0

<b>Michelle Morgan</b>	
PA Certified	No
Areas of Certification	N/A
Grades Teaching or Serving	N/A
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Human Resources Secretary
Number of Hours Annually Worked in Assignment	1784
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	0.0

<b>Susan Mosher</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6, Technology Education K-12
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1388
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jaclyn Grebe</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1380
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Erin Myers</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Science, Math
Number of Hours Annually Worked in Assignment	1388
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Joan Greenly</b>	
PA Certified	Yes
Areas of Certification	Educational Specialist: School Nurse K-12
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	School Nurse
Number of Hours Annually Worked in Assignment	736
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Sandra Grensky</b>	
PA Certified	No
Areas of Certification	NA
Grades Teaching or Serving	NA
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Financial Secretary
Number of Hours Annually Worked in Assignment	1768
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	0.0

<b>Ryan Oessenich</b>	
PA Certified	Yes
Areas of Certification	Mathematics 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Mathematics
Number of Hours Annually Worked in Assignment	1412

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

<b>Kathleen Harrell</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1400
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Christina Ansel (Harta)</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6 , Special Education N-12
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1400
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jamie Orel</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Science, Mathematics
Number of Hours Annually Worked in Assignment	1384
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Tamara Hollis</b>	
PA Certified	Yes
Areas of Certification	Mid-Level Math 7-9, Elementary Education K-6
Grades Teaching or Serving	7-9

All Areas of Assignment, Subject Areas Teaching, or Services Provided	Mathematics
Number of Hours Annually Worked in Assignment	1416
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Ashley Holstein</b>	
PA Certified	Yes
Areas of Certification	Mathematics 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Mathematics
Number of Hours Annually Worked in Assignment	304
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kelsey Homont</b>	
PA Certified	Yes
Areas of Certification	Early Childhood N-3, Special Education N-12, Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1424
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Vanessa Owens</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1368
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Robert Hopkins</b>	
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PA Certified	Yes
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Social Studies
Number of Hours Annually Worked in Assignment	1400
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Nicole Siler (Pastman)</b>	
PA Certified	Yes
Areas of Certification	Special Education N-12, Elementary Education K-6, Visually Impaired N-12
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1376
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Claudia Iuliano</b>	
PA Certified	Yes
Areas of Certification	Business Computer Information Technology K-12
Grades Teaching or Serving	5-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Techology
Number of Hours Annually Worked in Assignment	1388
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Sommer Pellecchia</b>	
PA Certified	Yes
Areas of Certification	Biology 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Biology
Number of Hours Annually Worked in Assignment	1380
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Teresa Pendergast</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1404
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Nancy Jachimski</b>	
PA Certified	Yes
Areas of Certification	Educational Specialist: Counselor K-6/Counselor 7-12
Grades Teaching or Serving	5-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Counselor
Number of Hours Annually Worked in Assignment	1397
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Mary-Kate Perrone</b>	
PA Certified	Yes
Areas of Certification	Mid-Level Science 7-9, Elementary K-6, Special Education N-12
Grades Teaching or Serving	7-9
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Science
Number of Hours Annually Worked in Assignment	1380
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Bryan Persons</b>	
PA Certified	Yes
Areas of Certification	Communications 7-12, Technology Education 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Technology

Number of Hours Annually Worked in Assignment	1392
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kelly Hoffman (Knittle)</b>	
PA Certified	Yes
Areas of Certification	Music K-12
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Instrumental Music
Number of Hours Annually Worked in Assignment	1168
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Nicole Knowles</b>	
PA Certified	Yes
Areas of Certification	English 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	1312
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jason Pfeil</b>	
PA Certified	Yes
Areas of Certification	Mathematics 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Mathematics
Number of Hours Annually Worked in Assignment	1392
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Lisa Price</b>	
PA Certified	Yes
Areas of Certification	English as a Second Language K-12
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or	ESL

Services Provided	
Number of Hours Annually Worked in Assignment	696
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Shaun Rabbitt</b>	
PA Certified	Yes
Areas of Certification	Social Studies 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	1416
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Angela Koenig</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6, Technology Education Specialist K-12
Grades Teaching or Serving	NA
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Professional Development
Number of Hours Annually Worked in Assignment	992
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Ryan Reed</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1412
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Susan Kramer</b>	
PA Certified	Yes

Areas of Certification	Special Education N-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1312
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Lauren Saftlas</b>	
PA Certified	Yes
Areas of Certification	English 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	1412
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Stuart Leff</b>	
PA Certified	Yes
Areas of Certification	Chemistry 7-12, Biology 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Chemistry/Biology
Number of Hours Annually Worked in Assignment	456
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Laura Bongiorno (Marunich)</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6, Special Education N-12
Grades Teaching or Serving	N-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	968
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Christine Samarin</b>	
PA Certified	Yes
Areas of Certification	English 7-12, Social Studies 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English, Social Studies
Number of Hours Annually Worked in Assignment	1392
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Bridget McNulty</b>	
PA Certified	Yes
Areas of Certification	Educational Specialist: Counselor K-6/Counselor 7-12
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Counselor
Number of Hours Annually Worked in Assignment	1780
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Lena Mendes</b>	
PA Certified	Yes
Areas of Certification	Art K-12
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Art
Number of Hours Annually Worked in Assignment	1388
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Katherine McManus (Miley)</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1416
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Derrick Savage</b>	
PA Certified	Yes
Areas of Certification	Special Education N-12
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1380
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Susan Suchodolski</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6, Special Education N-12
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1400
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Maureen Scipione</b>	
PA Certified	No
Areas of Certification	N/A
Grades Teaching or Serving	N/A
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Confidential Assistant to the CEO
Number of Hours Annually Worked in Assignment	1424
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	0.0

<b>Eric Tanner</b>	
PA Certified	Yes
Areas of Certification	Business Computer Information Technology K-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Technology
Number of Hours Annually Worked in Assignment	1388

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

<b>Richard Trichon</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
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>Beverly Segal</b>	
PA Certified	Yes
Areas of Certification	Social Studies 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	1388
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Tom Ullom</b>	
PA Certified	Yes
Areas of Certification	Technology Education K-12, Art K-12
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Technology
Number of Hours Annually Worked in Assignment	1416
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jeneen Vendetti</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or	Math, ELA, Science, Social Studies

Services Provided	
Number of Hours Annually Worked in Assignment	1348
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kelly Seigenfuse</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6, Special Education N-12
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1404
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Ashley Venuti</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1388
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Danielle Vokes</b>	
PA Certified	Yes
Areas of Certification	Special Education N-12, Elementary K-6, English 7-12
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1408
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Rachel Seligsohn</b>	
PA Certified	Yes

Areas of Certification	Special Education N-12, Elementary EducationK-6
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	876
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Adam Washam</b>	
PA Certified	Yes
Areas of Certification	Citizenship 7-12, Social Studies 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	1356
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Christine Sharchuk (Ehrlich)</b>	
PA Certified	Yes
Areas of Certification	Music K-12, Elementary Education K-6, English 7-12
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Music K-8
Number of Hours Annually Worked in Assignment	1392
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Tracy West-Bernstein</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1316
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Karin Wolfenden</b>	
PA Certified	Yes
Areas of Certification	Biology 7-12, Physics 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Physics
Number of Hours Annually Worked in Assignment	1432
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Nicole Smith</b>	
PA Certified	Yes
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1356
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jaimi Worrell</b>	
PA Certified	Yes
Areas of Certification	English 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	1376
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Anastasia Steffney</b>	
PA Certified	No
Areas of Certification	Elementary Education K-6
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ELA, Math, Science, Social Studies
Number of Hours Annually Worked in Assignment	1408
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Raymond Worrell</b>	
PA Certified	Yes
Areas of Certification	Biology 7-12, Chemistry 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Chemistry
Number of Hours Annually Worked in Assignment	948
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Stacy Steidler</b>	
PA Certified	Yes
Areas of Certification	Licensed Clinical Social Worker
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Worker
Number of Hours Annually Worked in Assignment	1392
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Doreen Young</b>	
PA Certified	Yes
Areas of Certification	NA
Grades Teaching or Serving	NA
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Transportation and School Programs Manager
Number of Hours Annually Worked in Assignment	1576
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Ryan Zehren</b>	
PA Certified	Yes
Areas of Certification	Health & Physical Education K-12
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Physical Education
Number of Hours Annually Worked in Assignment	1396
Percentage of Time in Certified Position	100.0

Percentage of Time in Areas Not Certified	0.0
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<b>Amber Stewart</b>	
PA Certified	Yes
Areas of Certification	Health & Physical Education K-12
Grades Teaching or Serving	K-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Physical Education K-8
Number of Hours Annually Worked in Assignment	1400
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Andrea Strough</b>	
PA Certified	Yes
Areas of Certification	Mid-Level Math 7-9, Mid-Level Science 7-9, General Science 7-12, Elementary Education K-6
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math, Science
Number of Hours Annually Worked in Assignment	1400
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	0.00	0.00	0.00	0.00	0.00	0.00
Principal	3.00	3.00	0.00	0.00	1.00	2.00
Assistant Principal	0.00	0.00	0.00	0.00	0.00	0.00
Classroom Teacher (including	64.00	64.00	0.00	0.00	0.00	60.00

Master Teachers)						
Specialty Teacher (including Master Teachers)	9.00	8.00	0.00	0.00	0.00	9.00
Special Education Teacher (including Master Teachers)	14.00	14.00	0.00	0.00	0.00	14.00
Special Education Coordinator	1.00	0.00	0.00	0.00	0.00	1.00
Counselor	3.00	3.00	0.00	0.00	0.00	3.00
Psychologist	1.00	1.00	0.00	0.00	0.00	1.00
School Nurse	3.00	3.00	0.00	0.00	1.00	2.00
Social Worker	1	1	0	0	1	0
Totals	99.00	97.00	0.00	0.00	3.00	92.00

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 school and the Association of MaST Parents conducted major fundraising events all throughout the school year. The largest fundraising effort that MaST holds is an Annual Raffle and Voucher Fundraiser which occurs in April. Additionally, this year, MaST held a Mystery Dinner Fundraiser. Several smaller fundraisers are held on a yearly basis and include:

- Coupon Book
- Dress Down Days to support Athletics
- Charitable Dress Down Days (example Cancer Research)
- Flower Sales
- Candle Sales
- Scholastic Book Fair (to support Library/Media Center)
- Barnes and Noble Book Fair (to support Library/Media Center)
- Skating Parties
- Seasonal Activities for families
- Family Movie Nights
- Baseball Games
- Fundraising Wall

## *Fiscal Solvency Policies*

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

The accounting system that we use, Sage has been bought out by Abila Software so the name has changed.

This system is loaded with the State Chart of Accounts and in compliance with GAAP. Transactions are posted by the Controller's Office, staffed by experienced school business administrators. A balance sheet, statement of revenues and expenditures and a statement of cash disbursements are prepared monthly. Reports are generated in compliance with State requirements.

#### **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 Policies.pdf

### *Accounting System*

Changes to the accounting system the charter school uses:

The Charter School used SAGE MIP for the accounting software which is loaded with the State Chart of Accounts and allows the Business Manager to generate Profit & Loss statements, Balance Sheets and Check Disbursement runs. The system also allows for Grant Tracking through the use of fund codes so Profit & Loss statements by Grant can be produced at any time. GAAP reporting is used as is required by the Independent Audit. Sage is a sophisticated accounting system which converts the internal controls to electronic format, moves the majority of processes to electronic format from paper format, allows detailed by fund budgets to be loaded into the system and a larger array of custom reports to be generated in the system as well as CEO's real time access to run reports. Again, this new system complies with GAAP reporting.

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

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

*PDF file uploaded.*

### *Financial Audits*

#### **Basics**

Audit Firm:	Cantor, Novak, Beaver & Pike, PC
Date of Last Audit:	12/19/2013
Fiscal Year Last Audited:	2012-2013

### Explanation of the Report

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

Attached is the Audit for Fiscal Year 2012-2013 in which the school received an unqualified opinion. The School engaged the audit firm of Cantor, Novak, Beaver & Pike, PC for the 2012-2013 audit. The firm is located in Newtown, PA. The audit was completed on December 19, 2013.

### 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:	03/26/2013
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

<b>Description</b>	<b>Response</b>
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# Special Education

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## *Chapter 711 Assurances*

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

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

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

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

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

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

## **Special Education Support Services**

<b>Support Service</b>	<b>Location</b>	<b>Teacher FTE</b>
Director of Pupil Services	MaST Community Charter School	1
Licensed Clinical Social Worker	MaST Community Charter School	1
School Counselor	MaST Community Charter School	3
School Psychologist	MaST Community Charter School	1
Special Education Paraprofessional	MaST Community Charter School	6
Special Education Teacher	MaST Community Charter School	14

## **Special Education Contracted Services**

<b>Title</b>	<b>Amt. of Time per Week</b>	<b>Operator</b>	<b>Number of Students</b>
Approved Private School (Delta School)	5 Days	Outside Contractor	10 or fewer

Occupational Therapist	16 Hours	Outside Contractor	21
Physical Therapist	2 Hours	Outside Contractor	10 or fewer
Specialized Transportation	5 Days	Intermediate Unit	10 or fewer
Speech and Language Pathologist	32 Hours	Outside Contractor	44

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

Date of Last Special Education Cyclical Monitoring:

01/13/2014

Link to Report (Optional):

Not Provided

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

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

*PDF file uploaded.*

# Facilities

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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:

- (120) HP Pro Book 4440S - New teacher laptops.
- (16) Lenovo Think Centre M72e Series with mount
- (530) iPads for classroom use
- (15) 19.5 Class LED Diagonal 16:9 Monitors
- (40) Apple TV components
- Computer Hardware
- CISCO Switch, hardware and software
- Classroom Furniture – chairs, tables, couches
- Food Service Equipment
- Playground Structures for new outdoor play space

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

*\$388,436.50*

## *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:

For the upcoming school year, MaST is developing a new Makerspace/Engineering Center which will function as a re-conceptualized classroom/makerspace for high school technology classes. The space will include several computer work stations for designing and planning, workshop areas for building and fabricating, and several wall mounted televisions for instruction and presentation purposes. The space will also include 3D printing equipment/technology and display cases to highlight student work. This larger space will allow for two classes to function concurrently while also providing collaborative spaces to promote group planning.

Courses concepts that will be held in new space:

- Robotics I & II
- 3D Design/Healthcare
- Motion Capture
- Engineering I & II

### *Memorandums of Understanding*

<b>Organization</b>	<b>Purpose</b>
AppleHeart CDC	Health Services
Cantor Novek Beaver & Pike, PC	Accounting/ Audit Services
CORA Services Inc	Special Education SVCS- Psychological Evaluations
Delta-T Group Inc.	Special Education Support Contractor
Dr. Steven P. Kachmar	Psychological Assessments
EMR	Maintenances for Food Services Equipment
Energy Services LLC	Maintenance
Farlow Plumbing, Heating & A/C Incorporated	Building Maintenance
Jimmy's Landscaping	Grounds Maintenance
King Spry Herman Freund & Faul	Legal Services
Latsha Davis & McKenna, PC	Legal Services
Naviance, Inc.	Professional Development
Nutrition Group	Food Services
Pediatric Therapeutic Services, Inc.	Physical/Occupation/Speech Therapy/Contracts
R & A Cleaning Services	Custodial Services
Santilli & Thomson, LLC	Business/Finance Services
Schindler Elevator Corporation	Building Maintenance- Elevators/Handicap Lift
Siemens Industries Incorporated	Fire Panel Systems
Simplex Grinnell LP	Building Maintenance-Sprinklers/Fire Extinguishers
Sonitrol Security of Delaware Valley	Security Maintenance
Waste Management of Phila, Inc.	Trash Removal
Western Pest Services	Extermination Services
Workhorse Landscaping	Snow Removal/Salting

# 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 Karen DelGuercio on 10/8/2014**

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*President, Board of Trustees*

**Affirmed by John Swoyer on 10/8/2014**

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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 Karen DelGuercio on 10/8/2014**

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*President, Board of Trustees*

**Affirmed by John Swoyer on 10/8/2014**

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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 Karen DelGuercio on 10/8/2014**

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*President, Board of Trustees*

**Affirmed by John Swoyer on 10/8/2014**

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*Chief Executive Officer*

## **800. BUSINESS AND FINANCE**

### **801. OBJECTIVES**

Date Adopted: 5/15/02

Revised: 12/1/07

Revised: 1/21/09

Revised: 10/20/12

#### 1. Purpose

- 1.1 The Board of Trustees recognizes its responsibility to the taxpayers of the City and Commonwealth to be sure that public funds expended by the School are utilized for the furtherance of pupil education in a manner that will ensure full value to the taxpayers, and that adequate constraints and records are established to ensure that end.

#### 2. Authority

- 2.1 The CEO, in conjunction with the School Controller, has the authority and responsibility to prepare the budget. The Board of Trustees has the authority and responsibility to review and approve the budget and pass upon each expenditure of the School.

#### 3. Responsibility

- 3.1 To meet the goals of this policy, the Board of Trustees requires the CEO, in conjunction with the School Controller, to establish sound accounting procedures based upon State and Federal recommended accounting procedures to institute effective business practices and recommend suitable accounting software, where necessary.

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

## **802. BUDGET PLANNING**

Date Adopted: 5/15/02

Revised: 12/1/07

### **1. Purpose**

- 1.1** The budget shall be designed to reflect the School's objectives for the education of the students. Therefore, it must be organized and planned to ensure adequate understanding of the financial needs associated with program support and development. This necessitates a continuous review of the financial requirement of School programs.

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AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.**

### **803. BUDGET PREPARATION**

Date Adopted: 5/15/02

Revised: 12/1/07

1. Purpose

- 1.1 The Board of Trustees considers the preparation of an annual budget to be one of its most important responsibilities because the budget is the financial reflection of the education plan for the School. The budget shall be designed to carry out that plan in a thorough and efficient manner and to maintain the facilities and honor the obligations of the School.

2. Authority

- 2.1 The budget should be studied by each member of the Board of Trustees during its preparation but, once adopted, it deserves the support of all members of the Board regardless of their position when adoption was voted.

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## **804. BUDGET HEARING**

Date Adopted: 5/15/02

Revised: 12/1/07

1. Purpose
  - 1.1 It is the policy of the Board of Trustees that the annual budget proposal, once formulated, represents the position of the Board and all reasonable means shall be employed by the Board to present and explain that proposed budget to all members of the community.
2. Authority
  - 2.1 Each member of the Board of Trustees and each administrator shall be thoroughly familiar with and understand the need for each proposed expenditure so that they can answer any question directed to them.

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APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE  
AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.**

## **805. BUDGET ADOPTION**

Date Adopted: 1/21/09

1. Purpose

- 1.1 By law it is the duty of the Board of Trustees to adopt an annual budget. The budget shall be adopted by fund, function and class

2. Authority

- 2.1 This action shall be done by a majority vote prior to June 30<sup>th</sup> of the previous year. A roll call vote shall be taken.

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

## **806. BUDGETARY AMENDMENTS**

Date Adopted: 1/21/09

Revised:10/20/12

1. Purpose
  - 1.1 It is the policy of the Board of Trustees that the annual budget may be amended periodically throughout the school year as circumstances, funding levels and needs changes and the reason for the amendment.
2. Authority
  - 2.1 When it becomes necessary, the Board of Trustees shall amend the budget. The following procedure shall be used.
3. Responsibility
  - 3.1 The Controller, in conjunction with the CEO, shall present a resolution with a detailed listing of proposed budget adjustments by fund, function and class for approval. The resolution shall specify the source of funds for each amendment.

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## **807. BUDGETARY CONTROL**

Date Adopted: 1/21/09

Revised: 10/20/12

1. Purpose
  - 1.1 It is the purpose of this policy to establish a system of control over the adopted budget to assure that funds are available for approved programs and that the School remains financially sound.
2. Authority
  - 2.1 No expenditure or cumulative expenditure may exceed the adopted budget line for fund, function and class.
3. Responsibility
  - 3.1 The Controller shall ascertain that funds are available in the appropriate budget line item prior to the release of any purchase order or commitment. No funds shall be released unless funds are available in the appropriate budget line item.

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## 808. BANKING

Date Adopted: 5/15/02

Revised: 12/1/07

Revised: 1/21/09

Revised:10/20/12

### 1. Purpose

- 1.1 The Board of Trustees shall designate one or more bank or banks and trust companies as depository for the safeguarding of school funds by a majority vote of the entire Board of Trustees.

### 2. Authority

- 2.1 Each designated depository shall furnish proper collateral for such deposits in the amount designated by the Board of Trustees and in accordance with law.
- 2.2 Each designated depository shall be advised not to cash checks payable to the School but to deposit said checks to the School accounts.
- 2.3 The Board President, Board Treasurer, CEO, and Controller shall be an authorized signer on all accounts.
- 2.4 Checks written on the Operating and Payroll accounts shall have two signatures. One signature shall be that of the CEO and the other, the Controller. In the event that the CEO or Controller is unavailable, the Treasurer or Board President may sign.
- 2.4 The Payroll, Student Activity, Special Revenue and Petty Cash Accounts shall carry one signature.
- 2.5 The School shall maintain the following bank accounts:
  - Operating Account – is the school’s main account to be used for general deposits and disbursements
  - Payroll – is to be used for payroll disbursements
  - Money Market – is to be used to maximize interest on idle funds
  - Student Activity – is a school-based account to be used for student clubs and activities
  - Special Revenue – is a school-based account to be used for class trips, collections and the associated disbursements.
  - Petty Cash – is a school-based account to be used for small incidentals and supplies costing less than \$500

3. Responsibilities

- 3.1 All deposits (cash and checks) shall be made intact without any deductions.
- 3.2 All deposits shall be made to the Operating bank account except for student clubs/activities and class trips which shall be deposited to the Student Activity and Special Revenue bank accounts respectively.
- 3.3 Checks shall be drawn following the procedures outlined in Section 814 of this policy

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## **809. INVESTMENTS**

Date Adopted: 5/15/02

Revised: 12/1/07

Revised: 1/21/09

Revised: 10/20/12

### 1. Purpose

- 1.1 The School shall optimize its return through investment of its unencumbered cash balances in such a way as to minimize non-invested balances and maximize return on investments.

### 2. Authority

- 2.1 All investments of the Board of Trustees by an officer or employees of this School shall be in accordance with state law and the following policy.

### 3. Responsibility

- 3.1 Funds shall be invested pursuant to Sections 441 of the Public School Code or placed in time accounts or share accounts of institutes insured by the F.D.I.C to the extent such investments are insured by a proper bond in accordance with law and Board Policy.
- 3.2 Funds of the Board may be withdrawn from approved public depositories, or negotiable instruments owned by the School may be sold before maturity at the sole discretion of the Board acting within the law.
- 3.3 All securities shall be purchased in the name of MaST Community Charter School.

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## **810. PURCHASES**

Date Adopted: 5/15/02

Revised: 12/1/07

Revised: 1/21/09

Revised: 10/20/12

### 1. Purpose

- 1.1 It is the policy of the Board of Trustees that when funds are available all purchases contemplated within the current budget and not subject to bid be made in a manner that ensures the best interests of MaST Community Charter School.

### 2. Authority

- 2.1 No employee or Board member has authority to make purchase commitments, enter into contracts for materials, supplies, or services, or otherwise take any action that may be construed as financially binding to the school, except through the approved process as described herein. Segmenting or breaking apart purchases to reduce the purchase price with the intention of circumventing quote or approval thresholds is prohibited.

### 3. Responsibility

- 3.1 All purchases for non professional services, materials, supplies and equipment that are within budgetary limits and were originally contemplated within the budget may be made upon authorization of the CEO unless the contemplated purchase is for more than \$10,000 in which case prior approval is required from the Board of Trustees.
- 3.2 All purchases for professional services, materials, supplies and equipment that are within budgetary limits and were originally contemplated within the budget may be made upon authorization of the CEO unless the contemplated purchase is for more than \$5,000 in which case prior approval is required from the Board of Trustees. The Board may annually authorize the Board President to approve purchases in an emergency which must be approved at the next scheduled Board meeting.

- 3.3 All purchase requests must be referred to the Controller who shall check as to whether the proposed purchase is subject to quote, whether sufficient funds exist in the budget, and whether the material might already be available.

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## **811. PURCHASES SUBJECT TO QUOTE & BID**

Date Adopted: 5/15/02

Revised: 6/18/03

Revised: 8/18/04

Revised: 12/1/07

Revised: 1/21/09

Revised: 10/20/12

### **1. Purpose**

- 1.1 It is the policy of the Board of Trustees, after first obtaining approval to proceed pursuant to Policy 810, to seek competitive bids for construction services where such services are required by law.
- 1.2 It is the policy of the Board of Trustees, after first obtaining approval to proceed pursuant to Policy 810, to seek competitive quotes for products and services where such quotes may be believed to bring about a cost saving to the school.

### **2. Responsibility**

- 2.1 For expenditures over \$10,000 (individually or cumulatively per fiscal year), written quotes must be solicited from at least three qualified vendors, and outlier quotes reviewed with the vendor to ensure a correct understanding of the scope.
- 2.2 For purchase amounts between \$2001 and \$10,000 (individually or cumulatively per fiscal year), written or telephone quotes must be solicited from at least two qualified vendors.
- 2.3 Bid/quote specifications shall be prepared by the Controller. Bid/quote specifications shall provide for alternates wherever possible.
- 2.4 The Controller shall combine like items of supply and material whenever it is feasible, and permissible under statute, and not split purchases to avoid requirements for quoting or bidding.
- 2.5 The Board of Trustees recognizes that emergencies may occur when imminent danger exists to persons or property or the continuance of existing school classes is threatened, and time for bidding or quoting cannot be provided because of the need for immediate action. Emergencies must be approved by the Board at its next scheduled meeting.

2.6 Whenever a contractor shall submit a bid for the performance of work and the contractor later claims a mistake, error or omission in preparing said bid, the contractor shall, before the bids are open, make known the fact and in such case the bid shall be returned unopened and the contractor shall lose the right to bid.

3. Guidelines

3.1 Purchase requests shall be submitted on an approved requisition form. Upon the placement of a purchase order, the Controller shall encumber the expenditure against a specific budget line item to guard against the creation of liabilities in excess of appropriations. Detailed purchasing procedures shall be found in policy 813.

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## **812. DISQUALIFICATION, SUSPENSION OR DEBARMENT OF BIDDERS**

Date Adopted: 1/21/09

### 1. Purpose

- 1.1 This policy sets forth standards to determine what bidders are not responsible and procedures to disqualify or suspend or debar non-responsible bidders from contracting or subcontracting with the School. It applies to all contracts which MaST Community Charter School is required by law to award to the lowest responsible bidder.

### 2. Policy

- 2.1 MaST Community Charter School shall solicit or accept bids from and shall award contracts to or consent to subcontracting only with responsible bidders. Bidders, contractors, or affiliates may be disqualified, suspended or debarred as not responsible to protect MaST Community Charter School and the public's interest in accordance with the standards and procedures adopted by the School and any other applicable law.

### 3. Authority

- 3.1 MaST Community Charter School adopts this policy and procedure under its powers to make rules and regulations to manage school affairs and competitive bidding provisions of the Public School Code, 24 Pa. §§ 5-510, 7-75(a), 8-807.1 (1985 Supp.).

### 4. Responsibility

- 4.1 The CEO is generally responsible to implement and enforce this policy and may designate subordinate officers or employees to perform any functions provided for in this policy.

### 5. Definitions

- 5.1 "Adequate evidence" means evidence sufficient to support a reasonable belief in the truth of the fact or conclusion it is offered to support and does not require proof in accordance with technical rules of evidence.
- 5.2 "Affiliates" means persons having an overt or covert relationship such that any one of them directly or indirectly controls or have the power to control another.

- 5.3 “Bidders” means any person responding to an invitation for bids or otherwise seeking to contract with the MaST Community Charter School or with its contractors.
- 5.4 “Contractor” means any person independent of the MaST Community Charter School who does or seeks to do business with the School pursuant to mutual agreement and includes persons who subcontract with MaST Community Charter School.
- 5.5 “Conviction” means a judgment or conviction of a criminal offense by any court of competent jurisdiction, whether entered upon a verdict or a plea, including a plea of nolo contendere.
- 5.6 “Debarment” means exclusion as a contractor from award of any particular contract with MaST Community Charter School; a contractor so excluded is “debarred”.
- 5.7 “Disqualification” means exclusion as a contractor from award of any particular contract with MaST Community Charter School; a contractor so excluded is “disqualified”.
- 5.8 “Indictment” means a formal accusation of a criminal offense and includes any information or other filing by a competent authority charging a criminal offense.
- 5.9 “Legal proceedings” means any civil or criminal judicial proceeding, including appeals.
- 5.10 “Person” means an individual, company, firm, association, corporation, partnership, or other legal entity.
- 5.11 “Public prosecutor” means an official having legal authority in any jurisdiction to file or to prosecute indictment.
- 5.12 “Suspension” means exclusion as a contractor for an indefinite time determined by some stated future occurrence; a contractor so excluded is “suspended”.

6. Debarment

6.1 Cause for Debarment - The School may debar a bidder or contractor or affiliate for any one or more of the following causes:

6.1.1 Conviction of or civil judgment for:

6.1.1.1 Fraud or crime in connection with obtaining, attempting to obtain or performing a public contract or subcontract;

- 6.1.1.2 Violation of any law showing a lack of business or personal integrity or honesty, including but not limited to, bribery, embezzlement, extortion, forgery, falsification or destruction of records, false statements, theft or receiving stolen property;
  - 6.1.1.3 Violation of any federal or state antitrust laws;
  - 6.1.1.4 Violation of any law governing labor or employment, including wages and hours, child labor, or discrimination; or
  - 6.1.1.5 Violation of any election or campaign finance laws.
- 6.1.2 Unsatisfactory performance or failure to perform in accordance with the terms of one or more contracts with any person, provided that such acts or failure to act occurred within a reasonable period of time before or during MaST Community Charter School's decision.
  - 6.1.3 Providing false or misleading information as part of any prequalification statement, bid or contract, including but not limited to financial statements, fair employment forms, or product descriptions;
  - 6.1.4 Unauthorized payments, gifts or other valuable consideration to any person having any official duties, direct or indirect, in connection with bidding, awarding or performing MaST Community Charter School contracts.
  - 6.1.5 Debarment from contracting by any other federal or state governmental body; or
  - 6.1.6 Any other lawful reason.
- 6.2 Period of Debarment
    - 6.2.1 Debarment shall be imposed for a specified time not to exceed three years unless reasons for longer period are stated in the notice of debarment.
    - 6.2.2 MaST Community Charter School may extend debarment for an additional specified period at any time before a debarment expires upon adequate evidence in addition to that which supported the original debarment in accordance with the procedure for debarment.

- 6.2.3 MaST Community Charter School may reduce the period of debarment upon the bidder's or contractor's written request supported by adequate evidence of good cause, such as:
  - 6.2.3.1 Reversal of the conviction or judgment upon which the debarment was based without a new trial within a reasonable time;
  - 6.2.3.2 Bona fide change in ownership or management of the bidder or contractor; or
  - 6.2.3.3 Elimination of other causes for which debarment was opposed.

### 6.3 Procedure for Debarment

- 6.3.1 The CEO shall begin debarment proceedings by giving notice of intent to debar to the bidder or contractor and any specified affiliates by certified mail, return receipt requested, stating:
  - 6.3.2 The intent to debar for a specified period;
  - 6.3.3 The causes for debarment with a summary of the information on which the findings of causes are based; and
  - 6.3.4 The debarment is effective immediately and the decision will become final within twenty (20) days unless the bidder or contractor or affiliate submits a written response within that time opposing the debarment, including information raising a genuine dispute as to the facts on which it is based or to the application of this policy.
- 6.3.5 If a bidder or contractor timely opposes debarment, the CEO who issued the notice of debarment shall promptly refer the notice of debarment and the bidder, contractor's or affiliate's response to a Hearing Officer, who shall:
  - 6.3.5.1 Schedule an informal hearing within fifteen (15) days, with written notice to the parties, at which MaST Community Charter School and the bidder, contractor or affiliate may present evidence on issues raised by the notice of debarment and the response thereto;
  - 6.3.5.2 Issue a written decision within fifteen (15) days of the hearing, either sustaining or over-ruling the debarment, and stating (i) a summary of the evidence presented, (ii) conclusions applying this

policy to the facts, serving this decision on the bidder, contractor or affiliate by certified mail, return receipt requested.

The Hearing Officer's decision shall be final.

## 7. Suspension

### 7.1 Cause for Suspension

7.1.1 MaST Community Charter School may suspend a bidder, contractor or affiliate for any one or more of the following causes:

7.1.1.1 Indictment for any crimes covered in Section 6.A(1) or

7.1.1.2 Committing irregularities (a) of a serious nature in business dealings with MaST Community Charter School or (b) seriously reflecting on the propriety of further business dealings with MaST Community Charter School

### 7.2 Period of Suspension

7.2.1 Suspension shall be imposed for a period pending the outcome of criminal proceedings or the completion of an investigation and such legal proceedings as may ensue.

### 7.3 Procedure for Suspension

7.3.1 The CEO shall begin suspension proceedings by giving notice of intent to suspend to the bidder or contractor and any specified affiliates by certified mail, return receipt requested, stating:

- (a) The intent to suspend and the period;
- (b) The causes for suspension with a summary of the information on which the findings of causes are based; and
- (c) The suspension is effective immediately and the decision will become final within twenty(20) days unless the bidder, contractor, or affiliate submits a written response within that time opposing the suspension, including information raising a genuine dispute as to the facts on which it is based or to the application of this policy.

(d) If a bidder, contractor or affiliate timely opposes suspension, the CEO who issued the notice of suspension shall promptly refer the notice of suspension and the bidder's or contractor's or affiliate's response to a Hearing Officer who shall:

(1) Schedule an informal hearing within fifteen (15) days, with written notice to the parties, at which MaST Community Charter School and the bidder, contractor, or affiliate may present evidence on issues raised by the notice of suspension and the response thereto;

(2) Issue a written decision within fifteen (15) days of the hearing, either sustaining or over-ruling the suspension, and stating (i) a summary of the evidence presented, (ii) finding of fact based on adequate evidence and (iii) conclusions applying this policy to the facts, serving this decision on the bidder or contractor by certified mail, return receipt requested.

The Hearing Officer's decision shall be final.

## 8. Disqualification

### 8.1 Cause for Disqualification

8.1.1. A bidder or contractor may be disqualified with respect to any particular bid or contract award for any one or more of the following causes:

- (a) Any cause set forth in Section 6.A or 7.A of this policy;
- (b) Inadequate financial resources to perform the contract;
- (c) Inadequate experience, organization, or technical resources to perform the contract;
- (d) Any other facts or circumstances showing a reasonable likelihood of inability to perform the contract.
- (e) Discrimination in the bidder's or contractor's employment or business practices on the basis of race, color, sex or national origin.

## 8.1.2 Period of Disqualification

- 8.1.2.1. Disqualification may be imposed for any particular bid or contract award and applies only to the bid or contract award.

## 9. Responsibility for Agents

- 9.1 Bidders, contractors, and affiliates are deemed responsible for the acts of persons acting for or on their behalf, such that:

- 9.1.1 The fraudulent, criminal or other improper conduct of any officer, director, shareholder, partner, employee or other associate may be imputed to the bidder, contractor or affiliate when the conduct occurred in connection with the individual's performance of duties for or on behalf of the bidder, contractor or affiliate, or with his/her knowledge, approval or acquiescence. Acceptance of the benefits derived from such conduct shall be evidence of such knowledge, approval or acquiescence;
- 9.1.2 The fraudulent, criminal or other improper conduct of bidder, contractor or affiliate may be imputed to any officer, director, shareholder, partner, employee, or other associate who participated in, knew of or had reason to know of the conduct; and
- 9.1.3 The fraudulent, criminal or other improper conduct of one bidder, contractor or affiliate participating in a joint venture or similar arrangement may be imputed to other participating bidders, contractors, or affiliates if the conduct occurred for or on behalf of the joint venture or similar arrangement or with the knowledge, approval or acquiescence of other participants. Acceptance of the benefits derived from the conduct shall be evidence of such knowledge, approval or acquiescence.

## 10. Effect on Executory Contracts

- 10.1 The School may continue in effect any contracts with debarred or suspended persons which have not been fully performed at the time of debarment or suspension in accordance with their terms.
- 10.2 The School shall not renew or extend contracts with debarred or suspended persons unless the CEO or a designee states in writing to the Board of Trustees the compelling reasons for renewal or extension.

## 11. Restrictions on Subcontracting

- 11.1 When a debarred or suspended contractor is proposed as a subcontractor for any subcontract subject to MaST Community Charter School approval,

the School shall not approve such subcontractor unless the CEO or a designee states in writing the compelling reasons for such approval.

12. Contract Not Requiring Competitive Bidding

12.1 MaST Community Charter School may exclude any debarred or suspended person from consideration for any contract award not requiring competitive bidding.

13. Records

13.1 The Hearing Officer shall maintain records of all persons debarred, suspended, or disqualified for the purpose of enforcing this policy.

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## **813. PURCHASE ORDER AND REQUISITION PROCESSING**

Date Adopted: 1/21/09

Revised: 10/20/12

### 1. Purpose

- 1.1 It is the policy of the Board of Trustees that all purchases contemplated shall follow an approval process in order to establish appropriate internal controls and safeguard school assets.

### 2. Authority

- 2.1 All requests for acquisition of goods and services shall be initiated through the use of a Purchase Requisition Form. The Purchase Requisition Form shall be submitted to the CEO or his/her designee who will review the request for propriety and appropriateness to the school program.
- 2.2 The authorized Purchase Requisition Form will be prepared by the School Fiscal Office for processing and quote, if required under the guidelines set forth in Section 811. When the Purchase Requisition Form is prepared in the accounting system, budgetary checking is initiated and a pre-encumbrance is established.
- 2.3 Upon the CEO's and the Controller's approval, the Purchase Order Requisition is transmitted to the School Fiscal Office. The School Fiscal Office will transmit the Purchase Order to the vendor with instructions.

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## **814. PAYMENT OF CLAIMS**

Date Adopted: 5/15/02

Revised: 12/1/07

1. Purpose
  - 1.1 It is the purpose of the Board of Trustees to effect the prompt payment of invoices but, at the same time, to ensure that due care has been taken in the review of such invoices.
2. Authority
  - 2.1 Each invoice or obligation of the School must be fully itemized and verified by the Controller before a check can be drawn for its payment.
  - 2.2 Delegation of Responsibility
    - 2.2.1 It shall be the responsibility of the Controller upon receipt of an invoice to verify that the purchase invoice is in order, the goods were received in acceptable condition or services were satisfactorily rendered, funds are available to cover the payment, the item is in a classification for which the Board budgeted, and the invoice is for the amount contracted.
    - 2.2.2 Upon the approval of an order, the School Controller shall prepare a check for payment and cancel the commitment placed against the appropriate account.
3. Accounts Payable Processing
  - 3.1 Upon receipt of the materials or equipment, school personnel shall verify that the items and the quantity of items are correct. The packing slip shall be initialed along with the date and time. The packing slip shall be forwarded to the School Fiscal or Controller's Office.
  - 3.2 The document package shall be presented to the Controller for review, processing and check preparation.

- 3.3 The Controller shall sign the check and forward the check and Voucher Document Package to the CEO for approval and signature..

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

## **815. PAYROLL AUTHORIZATION**

Date Adopted: 5/15/02

Revised: 12/1/07

1. Authority
  - 1.1. Employment of all permanent, temporary, and part-time charter school personnel must be approved by the Board of Trustees. Authorization to pay follows there from.
2. Delegation of Responsibility
  - 2.1. Actions by the Board to employ or re-employ on a contractual basis (i.e., for a fixed period of time) shall include the name of the individual, the position title, the salary to be paid over the term of the contract, and the period of employment.
  - 2.2. Actions by the Board to employ temporary or part-time personnel (i.e., by the hour or day) shall include the name of the individual, the position title, and the rate of pay.
  - 2.3. All employees must sign-in and sign-out in order to meet wage and hour requirements.
  - 2.4. Salary or wages may be withheld by the Controller for unapproved time off in accordance with Board policy.
3. Personnel/Payroll Processing Protocol
  - 3.1. Upon approval by the Board, the school office shall prepare a Personnel Action Form which shall be signed by the CEO.
  - 3.2. Each Employee shall complete a New Hire Personnel Form Package with the following documents:
    - Form W-4
    - Form I-9
    - Certifications & College Transcripts
    - Child Abuse Check
    - Criminal Background Check
    - Direct Deposit Authorization
    - Medical/Dental Insurance Applications
    - Pension Fund Application

Incomplete packages shall not be processed. Employees may not commence employment until the New Hire Personnel Form Package is complete.

- 3.3 The signed Personnel Action Form and the New Hire Personnel Form Package shall be forwarded to the Controller for budgetary review and entry into the payroll accounting system.
- 3.4 On a bi-weekly basis, the School Fiscal Office or other designee shall prepare a summary of time worked including time for sick, vacation, and personal leave in a format prescribed by the Controller. This information shall be approved by the CEO and submitted to the Controller for payroll processing.
- 3.5 Employees absent from work due to illness, personal leave or vacation shall prepare a leave request form which shall be presented to their immediate supervisor and CEO for approval.
- 3.6 Failure of an employee to sign in or out will delay employee payment. An employee with repeated infractions will be subject to disciplinary action.
- 3.7 The Controller shall prepare payments to employees based upon payroll summary information submitted by the CEO.
- 3.8 Payments shall be electronically transmitted on a bi-weekly schedule to the employee's bank account. A voucher shall be supplied to employee on payday Fridays.

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## 816. BONDING

Date Adopted: 1/21/09

Revised: 10/20/12

### 1. Purpose

- 1.1 Prudent trusteeship of the resources of this school dictates that employees responsible for the safekeeping of school funds be bonded. Enumeration and valuations of such bonds shall be determined annually.

### 2. Authority

- 2.1 The school shall be indemnified against loss of money by bonding the following positions:

Treasurer  
Board President  
CEO  
Principal  
School Controller

- 2.2 All other employees shall be covered under a blanket bond in the amount of \$250,000.00.
- 2.3 The School shall bear the cost of bonding each employee required to be bonded by this policy or by statute.

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

## **817. CHARTER SCHOOL AUDIT -- PUBLIC**

Date Adopted: 5/15/02

Revised: 12/1/07

The Board of Trustees recognizes the importance of the right of the public to have access to the public records of the School. This includes public financial records. The public has the right under law to inspect and procure copies of the annual audit conducted by the School's independent auditor and the audit conducted by the Commonwealth's auditor general's office.

The Board also recognizes its obligation to represent the best interests of all of its constituents. Therefore, the Board will make the results of both the School's accountants' audit and the auditor general's audit available to the public at MaST Community Charter School.

The Board of Trustees believes that the three (3) available audits – local, state and federal – provide adequate safeguards for the public interest.

**TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE  
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## **818. PETTY CASH**

Date Adopted: 5/15/02

Revised: 12/1/07

1. Purpose.
  - 1.1 Petty cash funds may be used for designated purposes so long as such funds are subject to adequate controls and safeguards.
2. Authority
  - 2.1 The Board of Trustees authorizes the establishment of petty cash funds in the care of the CEO or other administrators charged with the responsibility for the management and administration of budgetary allocations/appropriations or to those serving in acting capacities.
3. Delegation of Responsibility
  - 3.1 Each responsible person shall ensure that petty cash funds are spent only for designated purposes for which the fund was established, no single purchase for petty cash exceeds \$500, each request for funds is made in writing with any confirming papers attached and is signed by the requestor, funds are not used to circumvent the regular purchasing procedure, and the petty cash box is secured daily
  - 3.2 A responsible custodian may choose to select an employee from the staff to carry out the functional operations on his/her behalf related to the maintenance, disbursement, record keeping, and safekeeping of the imprest funds. The functional custodian is directly accountable to the responsible custodian.
  - 3.3 The responsible custodian shall provide for the safekeeping of funds and records.

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## **819. SPECIAL PURPOSE FUNDS**

Date Adopted: 5/15/02

Revised: 12/1/07

Revised: 10/20/12

1. Purpose
  - 1.1 It is the purpose of this policy to establish financial supervision and controls for the administration of the various activities that involve Special Purpose Funds.
2. Authority
  - 2.1 Student Body Funds are not part of charter school funds but shall be supervised by the CEO, approved by the Board of Trustees, and the CEO shall countersign all checks drawn upon them.
3. Guidelines
  - 3.1 Funds of any student body organization may be deposited or invested in banks whose accounts are insured by FDIC, investment certificates or withdrawable shares in State chartered savings and loan associations doing business in-State and insured by FDIC or FSLIC.
  - 3.2 Funds collected shall be turned in to the Custodian of the fund before the end of each school day to be safeguarded until they are deposited as soon thereafter as possible.
  - 3.3 Records shall be maintained of the receipt and disbursement of all such funds in designated accounts according to the activity involved.
  - 3.4 Disbursements from such funds shall be made by check only upon the request of the authorized advisor and the approval of the Custodian of the fund.
  - 3.5 All checks shall be signed by the person authorized to approve such disbursements.
  - 3.6 All funds should be of an exchange nature and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.

- 3.7 No funds shall be expended without the approval of the faculty advisor of the organizations, a student representative of the organization and the CEO.
- 3.8 The specific purpose for all fundraising activities must be designated prior to the fundraising activity.

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AND/OR FEDERAL LAWS AND/OR CHARTER CONTROL.**

## **820. TUITION INCOME**

Date Adopted: 5/15/02

Revised; 12/1/07

### 1. Purpose

- 1.1 This School, receiving pupils who are not residents of Philadelphia, shall assess tuition charges in accordance with the School code. This tuition assessment shall be in accordance with P.G. 202 and Basic Education Circular (BEC) issued October 1, 2004.

### 2. Responsibility

- 2.1 It shall be the responsibility of the Controller to invoice the tuition for approved students. Tuition rates shall be determined annually by the sending school district's PDE form 363. Tuition billings will be made fifteen (15) days prior to the first day of the period.

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## **821. GIFTS, GRANTS, DONATIONS, SCHOLARSHIPS**

Date Adopted: 5/15/02

Revised: 12/1/07

Revised:: 10/20/12

### 1. Purpose

- 1.1 The Board of Trustees recognizes that individuals and organizations in the community may wish to contribute money, supplies or equipment to enhance or extend the instructional program. This policy is intended to establish guidelines and procedures for such gifts.

### 2. Authority

#### Gifts

- 2.1 The Board of Trustees has the authority to accept such gifts and donations as may be made to the MaST Community Charter School by resolution duly passed at a public meeting. The Board may authorize, through general resolution, that the CEO or his/her designee be authorized to accept gifts of cash or property valued up to \$5,000.00. Gifts exceeding \$5,000.00 shall be authorized by separate resolutions approved by the Board of Trustees.
- 2.2 The Board of Trustees reserves the right to refuse to accept any gift which does not contribute toward the achievement of the goals of MaST Community Charter School.
- 2.3 Any gift accepted by the Board of Trustees, or its designee, shall become the property of MAST, may not be returned without the approval of the Board, and is subject to the same controls and regulations as are other properties of the School.
- 2.4 In the case of gifts, or donations by or through a parents' group, the Board of Trustees is authorized to approve receipt upon certification by the CEO that the property is appropriate to the School's purposes and needs. At the close of each school term, the CEO shall submit to the Board of Trustees a detailed statement of these gifts and donations.
- 2.5 The Board of Trustees shall be responsible for the maintenance of any gift it accepts, unless otherwise stipulated.
- 2.6 The Board of Trustees will make every effort to honor the intent of the donor in its use of the gift, but reserves the right to utilize any gift it

accepts in the best interest of the educational program of MaST Community Charter School.

- 2.7 In no case shall acceptance of a gift be considered to be an endorsement by MaST Community Charter School of a commercial product or business enterprise or institution of learning.
- 2.8 The CEO will acknowledge, in writing, all gifts and contributions in excess of \$250.

## Scholarships

Scholarships shall be divided into two (2) groups:

- Endowed scholarships, comprising those awarded under agreement, gift, or bequest, without cost to MAST.
  - Board of Trustees scholarships, those established and paid for (either in whole or part) by the Board of Trustees at MAST.
- 2.8 The number of Board of Trustees scholarships shall be determined by resolution of the Board.
  - 2.9 Upon approval of the recommendations by the Board of Trustees, the Chief Executive Officer shall enter into the necessary financial agreements with the institutions concerned.
  - 2.10 Each recipient of a scholarship shall report his/her progress semi-annually, in writing, to the Chief Executive Officer or his/her designee. If the scholarship or conduct report shall be unsatisfactory, the scholarship may be canceled by the Board upon the recommendation of the Chief Executive Officer. Each recipient of a scholarship must notify the Chief Executive Officer in advance, of his/her approaching graduation or completion of course, or the cessation of his/her attendance.

## 3. Delegation of Responsibility

- 3.1 The Chief Executive Officer shall counsel potential donors on the appropriateness of gifts and encourage individuals and organizations considering a contribution to MaST Community Charter School. All such gifts shall be recorded in the appropriate inventory listing and property records.

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## 822. COMMON TRUSTS

Date Adopted: 4/17/02

Revised: 12/1/07

### 1. Purpose

To establish a mechanism for the acceptance and use of gifts, bequests or grants made to MaST Community Charter School.

### 2. Delegation of Authority

2.1 The Board of Trustees accepts with gratitude bequests for the advancement of education or for the general welfare of its students and staff.

2.2 All bequests shall be accepted by a resolution of the Board of Trustees setting forth the identity of the grantor (unless the grantor requests anonymity), the stipulated use of the bequest, the time period over which the bequest is to be expended and any limitations, if any, which apply to the use of funds.

2.3 The Chief Executive Officer shall see to the investment of all trust funds received with the term of the investment consistent with the period of the intended use of the funds.

2.4 The Chief Executive Officer, in consultation with key staff, shall determine the most appropriate use of trust funds consistent with the intent of the grantor. Recommended uses shall be submitted by resolution for approval of the Board of Trustees.

### 3. Guidelines

3.1 No bequest or grant of funds shall be accepted if conditions associated with the grant would be antithetical to the mission of the school.

3.2 No bequest or grant of funds shall be accepted for any purpose inconsistent with the ideals of a free and democratic society.

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

Name of School Mathematics, Science, & Technology Community Charter School

Address of School 1800 East ByBerry Rd

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	4038 ✓
	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>	207593 ✓
	6610	Daily Sales - Reimbursable Programs	
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
<b>6700</b>		<b>REVENUES FROM STUDENT ACTIVITIES</b>	
	6710	Admissions	54971 ✓
	6720	Bookstore Sales	744 ✓
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	
<b>6800</b>		<b>REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH</b>	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	176513 ✓
	6890	Other Revenues from Intermediary Sources	29463 ✓
<b>6900</b>		<b>OTHER REVENUE FROM LOCAL SOURCES</b>	

	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	85228 ✓
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	15545 ✓
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	13759086 ✓
	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	143559 ✓
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	43240 ✓
	6999	Other Revenues Not Specified Above	25188 ✓
<b>7000</b>		<b>REVENUE FROM STATE SOURCES</b>	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	
	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	

	7330	Health Services (Medical, Dental, Nurse, Act 25)	767 ✓
	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	14565 ✓
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	435944 ✓
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	
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	757563 ✓
	8520	Vocational Education	
	8530	Child Nutrition Program	214152 ✓
	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	7360 ✓
9000		<b>OTHER FINANCING SOURCES</b>	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	
	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	

	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
<b>TOTAL REVENUES</b>			15975519 ✓

**MATHEMATICS, SCIENCE AND TECHNOLOGY  
COMMUNITY CHARTER SCHOOL**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION  
JUNE 30, 2013**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees  
Mathematics, Science and Technology Community Charter School  
Philadelphia, Pennsylvania

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Mathematics, Science and Technology Community Charter School (a nonprofit organization) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Mathematics, Science and Technology Community Charter 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. The financial statements of Isaac Newton Foundation, Inc. were not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### ***Opinions***

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

### ***Emphasis of Matter***

As described in Note 1 to the financial statements, in 2013, Mathematics, Science and Technology Community Charter School adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 61, *The Financial Reporting Entity: Omnibus-An Amendment of GASB Statements No. 14 and No. 34*, Governmental Accounting Standards Board Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and Governmental Accounting Standards Board Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

### ***Subsequent Event***

As discussed in Note 13 to the financial statements, Mathematics, Science and Technology Community Charter School is currently in negotiations regarding its renewal charter. The current charter under which Mathematics, Science and Technology Community Charter School is operating expired on June 30, 2013. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-9 and page 47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Mathematics, Science and Technology Community Charter School's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis, as required by the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2013 on our consideration of Mathematics, Science and Technology Community 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 the 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 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 Mathematics, Science and Technology Community Charter School's internal control over financial reporting and compliance.

*Centric Novak Beavra & Pals, PC*

Certified Public Accountants

Newtown, Pennsylvania  
December 19, 2013

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013**

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The Board of Trustees of the Mathematics, Science and Technology Community 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**

- The assets of Mathematics, Science and Technology Community Charter School exceeded its liabilities and deferred outflows and inflows at the close of the fiscal year by \$17,136,852 (net position).
- Total general fund revenues for the fiscal year ended June 30, 2013 were \$14,810,224, representing a decrease of \$85,381 from June 30, 2012.
- The School's general fund cash balance as of June 30, 2013 was \$8,856,675, representing a cash increase of \$1,341,772 from June 30, 2012.
- As described in Note 1 to the financial statements, "Background and Summary of Significant Accounting Policies", the School has adopted the provisions of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, as of June 30, 2013.

**Overview of the Financial Statements**

The discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The financial statements include the Isaac Newton Foundation, Inc. ("INF"). The School's basic financial statements consist of three components 1) government-wide financial statements 2) fund financial statements, and 3) notes to the financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the School, including budgetary information and the single audit of the School's federal awards.

***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 government-wide statements provide short and long-term information about the School's financial status as a whole.

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

**Overview of the Financial Statements (Continued)**

***Government- Wide Financial Statements (Continued)***

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

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

***Fund Financial Statements***

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

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 and is prepared using a non-GAAP basis for state reporting requirements.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013**

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**Overview of the Financial Statements (Continued)**

***Single Audit Requirements***

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

***Government-Wide Financial Analysis***

Management has adopted Governmental Accounting Standards Board ("GASB") Statement 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, which requires a comparative analysis of current and prior periods. This includes the School activities and does not include the discretely reported component unit.

	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
Other assets	\$ 18,505,836	\$ 17,462,508
Capital assets, net	<u>481,926</u>	<u>637,926</u>
<b>TOTAL ASSETS</b>	<u>18,987,762</u>	<u>18,100,434</u>
<b>LIABILITIES</b>		
Other liabilities	<u>1,850,910</u>	<u>1,542,859</u>
<b>TOTAL LIABILITIES</b>	<u>1,850,910</u>	<u>1,542,859</u>
<b>NET POSITION</b>		
Invested in capital assets	481,926	602,914
Unrestricted	<u>16,654,926</u>	<u>15,954,661</u>
<b>TOTAL NET POSITION</b>	<u>\$ 17,136,852</u>	<u>\$ 16,557,575</u>

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 \$17,136,852 as of June 30, 2013, an increase of \$579,277 from June 30, 2012.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013**

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**Overview of the Financial Statements (Continued)**

***Government-Wide Financial Analysis (Continued)***

The School's revenues are predominately the School District of Philadelphia's funds based on the student enrollment. For the year ended June 30, 2013, the School's total revenues of \$15,245,325 exceeded expenditures of \$14,666,048 by \$579,277.

	<u>2013</u>	<u>2012</u>
<b>REVENUES</b>		
Local sources	\$ 12,761,163	\$ 12,678,153
State sources	812,569	587,914
Federal sources	1,236,498	1,718,016
Food services	199,765	192,888
Other revenue	<u>235,330</u>	<u>121,058</u>
<b>TOTAL REVENUES</b>	<u>15,245,325</u>	<u>15,298,029</u>
<b>EXPENDITURES</b>		
Instruction	7,602,065	7,233,836
Support services	6,163,982	6,150,604
Non-instructional services	314,938	317,442
Food services	367,041	342,211
Depreciation	<u>218,022</u>	<u>223,924</u>
<b>TOTAL EXPENDITURES</b>	<u>14,666,048</u>	<u>14,268,017</u>
CHANGE IN NET ASSETS	579,277	1,030,012
NET POSITION, BEGINNING OF YEAR	<u>16,557,575</u>	<u>15,527,563</u>
<b>NET POSITION, END OF YEAR</b>	<u><u>\$ 17,136,852</u></u>	<u><u>\$ 16,557,575</u></u>

**Overview of the Financial Statements (Continued)**

***Government-Wide Financial Analysis (Continued)***

***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 \$16,565,182 at June 30, 2013.

***General Fund Budgetary Highlights***

Over the course of the year, the School revised the annual operating budget several times. These budget amendments consisted of changes made within budgetary line items for changes in the school-based needs for programs, supplies and equipment. There were no formal budget amendments made that were required to be submitted to the State of Pennsylvania.

**Capital Asset and Debt Administration**

***Capital Assets***

As of June 30, 2013, the School's investment in capital assets for its governmental activities and business-type activities totaled \$469,027 and \$12,899 (net of accumulated depreciation), respectively. This investment in capital assets includes leasehold improvements, vehicles, classroom and office furniture and computer equipment.

Major capital asset purchases during the year included the following:

- Capital expenditures of \$32,546 for equipment
- Capital expenditures of \$51,589 for furniture and fixtures

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

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

The School's primary source of revenue, the per student subsidy provided by the School District of Philadelphia, will increase by 8.94% for fiscal year 2013-2014, due to an increase in the per pupil subsidy rate. Additionally, the required PSERS employer contribution rate, which the School pays for both pension and healthcare insurance premium assistance, will increase by 36.97% for the fiscal year 2013-2014.

**Future Events That Will Financially Impact the School**

The School District of Philadelphia notified charter schools that there would be a decrease in the per pupil subsidy for Fiscal Year 2014-2015. The amount of the decrease has not yet been determined.

**Contacting the School's Financial Management**

The financial report is designed to provide interested parties a general overview of the School's finances. Questions regarding any of the information provided in this report should be addressed to: Chief Executive Officer, Mathematics, Science and Technology Community Charter School, 1800 East Byberry Road, Philadelphia, PA 19116.

**Component Unit**

Isaac Newton Foundation, Inc. ("INF") is a component unit of the School and is reported in a separate column in the government-wide financial statements to emphasize that INF is legally separate from the School. Complete financial statements of Isaac Newton Foundation can be obtained at 13000 Lincoln Drive West, Suite 302, Marlton, NJ 08053.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2013**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Totals	
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	\$ 8,856,675	\$ 69,850	\$ 8,926,525	\$ 706,381
State subsidies receivable	427,997	578	428,575	-
Federal subsidies receivable	319,492	8,073	327,565	-
Local subsidies receivable	65,866	-	65,866	-
Other receivables	6,495	400	6,895	-
Prepaid expenses, current portion	905,419	40,325	945,744	-
Internal balances	20,896	(20,896)	-	-
Restricted cash	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>-</u>
<b>TOTAL CURRENT ASSETS</b>	<b>10,610,840</b>	<b>98,330</b>	<b>10,709,170</b>	<b>706,381</b>
Bond settlement costs, net	-	-	-	270,800
Capital assets, net	469,027	12,899	481,926	21,950,621
Due from component unit	1,646,509	-	1,646,509	-
Escrow deposits	-	-	-	2,666,729
Land	-	-	-	1,500,000
Original issue discount, net	-	-	-	287,312
Prepaid expenses, net of current portion	<u>6,150,157</u>	<u>-</u>	<u>6,150,157</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b><u>18,876,533</u></b>	<b><u>111,229</u></b>	<b><u>18,987,762</u></b>	<b><u>27,381,843</u></b>
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable and accrued expenses	346,798	8,586	355,384	43,580
Accrued salaries and benefits	1,138,032	-	1,138,032	362,500
Bonds payable, current portion	-	-	-	305,000
Deferred revenue, current portion	-	-	-	540,000
Due to student and parent groups	308,532	-	308,532	-
Refundable advances	<u>48,962</u>	<u>-</u>	<u>48,962</u>	<u>-</u>
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,842,324</b>	<b>8,586</b>	<b>1,850,910</b>	<b>1,251,080</b>
Bonds payable, net of current portion	-	-	-	14,685,000
Deferred revenue, net of current portion	-	-	-	6,150,157
Due to general fund (related party)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,646,509</u>
<b>TOTAL LIABILITIES</b>	<b><u>1,842,324</u></b>	<b><u>8,586</u></b>	<b><u>1,850,910</u></b>	<b><u>23,732,746</u></b>
<b>COMMITMENTS AND CONTINGENCIES</b>				
<b>NET POSITION</b>				
Invested in capital assets, net of related debt	469,027	12,899	481,926	-
Unrestricted	16,565,182	89,744	16,654,926	982,368
Temporarily restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,666,729</u>
<b>TOTAL NET POSITION</b>	<b><u>\$ 17,034,209</u></b>	<b><u>\$ 102,643</u></b>	<b><u>\$ 17,136,852</u></b>	<b><u>\$ 3,649,097</u></b>

See accompanying notes to the financial statements.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2013**

Functions / Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets			Component
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	Total	Unit
<b>GOVERNMENTAL ACTIVITIES</b>							
Instruction							
Regular instruction programs	\$ 6,226,619	\$ -	\$ 308,016	\$ (5,918,603)	\$ -	\$ (5,918,603)	\$ -
Special instruction programs	1,361,090	-	235,909	(1,125,181)	-	(1,125,181)	-
Other instructional programs	14,356	-	-	(14,356)	-	(14,356)	-
Support services							
Pupil personnel	360,943	-	154,965	(205,978)	-	(205,978)	-
Instructional staff	520,653	-	264,042	(256,611)	-	(256,611)	-
Administration	1,513,184	-	-	(1,513,184)	-	(1,513,184)	-
Pupil health	169,622	-	3,832	(165,790)	-	(165,790)	-
Business	253,460	-	-	(253,460)	-	(253,460)	-
Operation and maintenance of plant services	2,904,651	-	-	(2,904,651)	-	(2,904,651)	-
Central	441,469	-	44,908	(396,561)	-	(396,561)	-
Operation of non-instructional services							
Student activities	203,886	3,704	-	(200,182)	-	(200,182)	-
Community service	111,052	106,726	6,341	2,015	-	2,015	-
Depreciation	218,022	-	-	(218,022)	-	(218,022)	-
Total governmental activities	<u>14,299,007</u>	<u>110,430</u>	<u>1,018,013</u>	<u>(13,170,564)</u>	<u>-</u>	<u>(13,170,564)</u>	<u>-</u>
<b>BUSINESS-TYPE ACTIVITIES</b>							
Food services	<u>367,041</u>	<u>202,491</u>	<u>218,485</u>	<u>-</u>	<u>53,935</u>	<u>53,935</u>	<u>-</u>
<b>TOTAL PRIMARY GOVERNMENT ACTIVITIES</b>	<u>\$ 14,666,048</u>	<u>\$ 312,921</u>	<u>\$ 1,236,498</u>	<u>(13,170,564)</u>	<u>53,935</u>	<u>(13,116,629)</u>	<u>-</u>
<b>COMPONENT UNIT</b>							
Interest	\$ 886,708	-	-	-	-	-	(886,708)
Program Services	<u>1,263,106</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,263,106)</u>
<b>TOTAL COMPONENT UNIT</b>	<u>\$ 2,149,814</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,149,814)</u>
<b>GENERAL REVENUES/(EXPENSES)</b>							
Local educational agencies				12,761,163	-	12,761,163	-
State grants and reimbursement				798,444	14,125	812,569	-
Rental income				-	-	-	1,986,500
All other revenue				<u>122,174</u>	<u>-</u>	<u>122,174</u>	<u>41,700</u>
<b>TOTAL GENERAL REVENUES/(EXPENSES)</b>				<u>13,681,781</u>	<u>14,125</u>	<u>13,695,906</u>	<u>2,028,200</u>
<b>AND TRANSFERS</b>							
<b>CHANGE IN NET POSITION</b>				511,217	68,060	579,277	(121,614)
<b>NET POSITION, BEGINNING OF YEAR</b>				<u>16,522,992</u>	<u>34,583</u>	<u>16,557,575</u>	<u>3,770,711</u>
<b>NET POSITION, END OF YEAR</b>				<u>\$ 17,034,209</u>	<u>\$ 102,643</u>	<u>\$ 17,136,852</u>	<u>\$ 3,649,097</u>

See accompanying notes to the financial statements.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
BALANCE SHEET – GOVERNMENTAL FUNDS  
JUNE 30, 2013**

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	<u>General Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 8,856,675
State subsidies receivable	427,997
Federal subsidies receivable	319,492
Local subsidies receivable	65,866
Other receivables	6,495
Due from component unit	1,646,509
Prepaid expenses	7,055,576
Due from proprietary fund	20,896
Restricted cash	<u>8,000</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 18,407,506</u></b>
<b>LIABILITIES AND FUND BALANCE</b>	
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	\$ 346,798
Accrued salaries and benefits	1,138,032
Due to fiduciary funds	308,532
Refundable advances	<u>48,962</u>
<b>TOTAL LIABILITIES</b>	<b><u>1,842,324</u></b>
<b>FUND BALANCE</b>	
Nonspendable	8,730,981
Committed	6,412,789
Unassigned	<u>1,421,412</u>
<b>TOTAL FUND BALANCE</b>	<b><u>16,565,182</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 18,407,506</u></b>

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2013**

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**TOTAL FUND BALANCE - GOVERNMENTAL FUND** \$ 16,565,182

Total net position reported for governmental activities  
in the statement of net position is different because:

Capital assets used in governmental activities are not  
financial resources and therefore are not reported in  
the government fund financial statements.

These assets consist of:

Leasehold improvements	154,314	
Equipment	1,852,697	
Furniture and fixtures	453,868	
Less: accumulated depreciation	<u>(1,991,852)</u>	<u>469,027</u>

**NET POSITION OF GOVERNMENTAL ACTIVITIES** \$ 17,034,209

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
OF GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2013**

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	<u>General Fund</u>
<b>REVENUES</b>	
Local sources	\$ 12,761,163
State sources	798,444
Federal sources	1,018,013
Other revenue	<u>232,604</u>
<b>TOTAL REVENUES</b>	<u>14,810,224</u>
<b>EXPENDITURES</b>	
Instruction	7,602,065
Support services	6,163,982
Non-instructional services	314,938
Capital outlay	<u>84,135</u>
<b>TOTAL EXPENDITURES</b>	<u>14,165,120</u>
EXCESS OF REVENUES OVER EXPENDITURES	645,104
FUND BALANCE, BEGINNING OF YEAR	<u>15,920,078</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 16,565,182</u></u>

See accompanying notes to the financial statements.



**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
STATEMENT OF NET POSITION – PROPRIETARY FUND  
JUNE 30, 2013**

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	Enterprise Fund
	<u>Food Service Fund</u>
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
Cash	\$ 69,850
State subsidies receivable	578
Federal subsidies receivable	8,073
Other receivables	400
Prepaid expenses	<u>40,325</u>
<b>TOTAL CURRENT ASSETS</b>	<b>119,226</b>
Capital assets, net	<u>12,899</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 132,125</u></b>
<b>LIABILITIES AND NET POSITION</b>	
<b>CURRENT LIABILITIES</b>	
Accounts payable and accrued expenses	\$ 8,586
Due to general fund	<u>20,896</u>
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>29,482</u></b>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	12,899
Unrestricted	<u>89,744</u>
<b>TOTAL NET POSITION</b>	<b><u>102,643</u></b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b><u>\$ 132,125</u></b>

See accompanying notes to the financial statements.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION – PROPRIETARY FUND  
 YEAR ENDED JUNE 30, 2013**

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	Enterprise Fund
	<u>Food Service Fund</u>
REVENUES	
Food service	\$ 202,491
State sources	14,125
Federal sources	<u>218,485</u>
<b>TOTAL REVENUES</b>	<u>435,101</u>
EXPENSES	
Depreciation	22,113
Food	177,413
Management fee	6,273
Salaries and benefits	142,119
Supplies	<u>19,123</u>
<b>TOTAL EXPENSES</b>	<u>367,041</u>
CHANGE IN NET POSITION	68,060
NET POSITION, BEGINNING OF YEAR	<u>34,583</u>
NET POSITION, END OF YEAR	<u><u>\$ 102,643</u></u>

See accompanying notes to the financial statements.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
STATEMENT OF CASH FLOWS – PROPRIETARY FUND  
YEAR ENDED JUNE 30, 2013**

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	Enterprise Fund
	Food Service Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from students	\$ 199,765
Cash received from federal sources	217,632
Cash received from state sources	15,790
Cash received from miscellaneous	2,326
Payments for salaries and benefits	(142,119)
Payments to vendors	(212,832)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>80,562</u>
 <b>CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES</b>	
Advances from governmental fund	<u>(166,639)</u>
<b>NET DECREASE IN CASH</b>	<u>(86,077)</u>
 CASH, BEGINNING OF YEAR	<u>155,927</u>
 CASH, END OF YEAR	<u>\$ 69,850</u>
 <b>RECONCILIATION OF OPERATING INCOME TO NET</b>	
<b>CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Operating income	\$ 68,060
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation expense	22,113
Change in assets and liabilities	
Federal subsidies receivables	(853)
State subsidies receivables	1,665
Other receivables	(400)
Prepaid expenses	(4,090)
Accounts payable	<u>(5,933)</u>
 NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 80,562</u>

See accompanying notes to the financial statements.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
STATEMENT OF NET POSITION – FIDUCIARY FUND  
JUNE 30, 2013**

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	<u>Agency Funds</u>		
	<u>Student Activities Fund</u>	<u>Association of MaST Parents</u>	<u>Total Agency Funds</u>
<b>ASSETS</b>			
Due from general fund	\$ <u>139,918</u>	\$ <u>168,614</u>	\$ <u>308,532</u>
<b>LIABILITIES</b>			
Due to student groups	\$ 139,918	\$ -	\$ 139,918
Due to parent group	<u>-</u>	<u>168,614</u>	<u>168,614</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 139,918</u>	<u>\$ 168,614</u>	<u>\$ 308,532</u>

See accompanying notes to the financial statements.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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NOTE 1            BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Background

Mathematics, Science and Technology Community 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 "Act"), and is operating under a charter school contract through 2013, which may be renewed for an additional term. The School is currently operating under a charter school contract which expired on June 30, 2013, as discussed in Note 13. As its mission, the School creates innovative pathways for students pursuing knowledge focused on Mathematics, Science, and Technology. The School is located in Northeast Philadelphia and includes grades K through 12.

Reporting Entity

The School has financial accountability and control over all activities related to the students' education. The School receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. The reporting entity of the School is based upon criteria set forth by Governmental Accounting Standards Board ("GASB") Statement 14, *The Financial Reporting Entity*, as amended by GASB Statement 39, *Determining Whether Certain Organizations are Component Units* and GASB Statement 61, *The Financial Reporting Entity: Omnibus-An Amendment of GASB Statements No. 14 and No. 34*. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

Component Unit

Isaac Newton Foundation ("INF") is a legally separate, non-profit corporation formed on June 1, 2001, under the laws of the Commonwealth of Pennsylvania. It is tax-exempt component unit of the School. INF was organized to acquire and construct the School's facilities. Although the School does not control the timing or amounts of receipts from INF, the majority of resources, and income thereon, which INF holds, are restricted to the activities of the School. The goal of INF is to provide classroom facilities to the School. Because these restricted resources held by INF can only be used by or for the benefit of the School, INF is considered a component unit of the School and is discretely presented in the School's financial statements. Complete financial statements of Isaac Newton Foundation can be obtained at 13000 Lincoln Drive West, Suite 302, Marlton, NJ 08053.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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

Basis of Presentation

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

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

Fiduciary fund financial statements are used to account for resources held for the benefit of parties outside the government. They are not included in the government-wide financial statements because their resources are not available to support Mathematics, Science and Technology Community Charter School's programs.

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

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

***Fund Financial Statements:***

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 365 days of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Operating grants, capital grants, contributions and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when the School receives cash.

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

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

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

The School reports the following major governmental fund:

*General Fund* – The General Fund is the operating fund of the School and accounts for all revenues and expenditures of the School, with the exception of the activities of the enterprise fund.

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

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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

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

***Fund Financial Statements (Continued):***

The School reports the following proprietary fund:

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

The School reports the following fiduciary funds:

*Student Activities and Association of MaST Parents Funds* – Trust and Agency Funds are used to account for assets held by the School in a trustee capacity or as an agent for individuals. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The School does not maintain any Trust Funds but maintains Agency Funds for the activities of student clubs, classes and organizations and for parent organization groups.

Budgets and Budgetary Accounting

Budgets are adopted substantially on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles. An annual budget is adopted for the General Fund. The School is required to present the adopted and final budgeted revenues and expenditures for the general fund that were filed and accepted by the Labor, Education and Community Services Comptroller's office. Included in the budgetary filing are provisions for the revenues and expenditures of the Proprietary Food Service Fund. These provisions are included in revenues as local, state and federal sources and expenditures as non-instructional services. Accordingly the actual results are also included in the comparison. The General Fund budget appears on page 47.

The Budgetary Comparison Schedule should present both the original and the final appropriated budgets for the reporting period. The budgetary comparison is required supplementary information.

Use of Estimates

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

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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

Cash and Cash Equivalents

The School's cash is considered to be cash on hand and demand deposits. For the purpose of financial statement presentation, the School considers all highly liquid instruments with a maturity of three months or less to be considered cash equivalents.

Receivables

Receivables primarily consist of amounts due from the Pennsylvania Department of Education for federal and state grants and subsidies and from the School District of Philadelphia for student education, federal grants, and transportation. Receivables are stated at the amount management expects to collect from outstanding balances. As of June 30, 2013, based on historical experience, no allowance for doubtful accounts has been recorded.

Prepaid Expenses

Prepaid expenses include payments to vendors for services applicable to future accounting periods, such as insurance premiums, retainage for professional services, in addition to rental payments to INF.

Capital Assets

Capital assets, which include leasehold improvements, vehicles, classroom and office furniture and computer equipment, are reported in the government-wide financial statements. All capital assets are capitalized at cost and updated for additions and retirements during the year. The School maintains a threshold level of \$2,500 or more for capitalizing assets. The School does not possess any infrastructure. The infrastructure is owned by INF, which is shown discretely. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets, which range from three (3) to forty (40) years.

Refundable Advances

The refundable advances primarily represents federal grant monies received in advance and will be recognized as revenue as conditions of the agreement are met.

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The School has no items that meet this criterion. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The School has no items that meet the criterion.

Net Position / Fund Balances

The government-wide and proprietary fund financial statements require 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 position component as the unspent proceeds.
- Restricted net position — This component of net position consists of constraints, placed on net asset 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 consists of net position that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

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

- Nonspendable — This classification includes amounts that cannot be spent either because they are in a nonspendable form such as inventories or prepaid expenses or they are legally or contractually required to be maintained intact.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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

Net Position / Fund Balances (Continued)

- Restricted — This classification includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- Committed — This classification includes amounts that can be used only for the specific purposes determined by a resolution of the School's Board of Trustees. These committed amounts cannot be used for any other purpose unless the School's Board of Trustees removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
- Assigned — This classification includes amounts that are intended to be used by the School for specific purposes, but do not meet the criteria to be classified as restricted or committed. It is the School's policy that the Board of Trustees is authorized to assign amounts to specific purposes.
- Unassigned — This classification includes all spendable amounts not included in other classifications.

When both restricted or unrestricted fund balance is available, it is the School's policy to use restricted resources first; then unrestricted resources as they are needed for the included program. When an expenditure is incurred for purposes for which amounts in any unrestricted fund balance classification could be used, it is the policy of the School to use restricted resources first, followed by committed and then assigned.

Program Revenues

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

Operating and Non-Operating Revenues of Proprietary Funds

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

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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

Advertising Costs

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

Income Tax Status

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

The School files federal Exempt Organization Business Income Tax Returns (Form 990). With few exceptions, the School is no longer subject to U.S. federal income tax examinations by tax authorities for years before 2010.

Uncertain Tax Positions

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. At June 30, 2013, the School has no recorded tax liability for unrelated business activity, as it does not believe it is involved in any such activities. The School believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

Adoption of New Accounting Standards

The School has adopted all current Statements of the GASB that are applicable. At June 30, 2013, the School implemented the following new standards issued by GASB:

- GASB Statement No. 61, *The Financial Reporting Entity: Omnibus - An Amendment of GASB Statements No. 14 and No. 34*, which provides improvements to existing standards with regards to reporting.
- GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, which provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources, and amends the net asset reporting provisions of GASB Statement No. 34 by incorporating deferred inflows and outflows into the definitions of the residual measure and by renaming that measure as net position, rather than net position.
- GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, which establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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

Date of Management's Review

The School has evaluated material subsequent events through the date that these financial statements were available to be issued on December 19, 2013.

NOTE 2 CASH

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to the School. The School monitors credit risk by periodically reviewing Federal Deposit Insurance Corporation ("FDIC") limits and published credit ratings of its depository bank(s). As of December 31, 2012 all deposits held in non-interest bearing transaction accounts are now aggregated with any interest-bearing deposits, and the combined total insured up to at least \$250,000. The School maintains its cash balances which, at times during the year, may exceed the threshold for insurance by the FDIC. Under Pennsylvania Act 72 (72 Pa.Stat.Ann Sec 3836-1 et seq.) financial institutions pledge collateral on a pooled basis to secure public deposits in excess of FDIC insurance limits. The School has elected for its accounts to be covered under this act.

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

	Primary Government	Component Unit
Uninsured and uncollateralized	\$ -	\$ 457,507
Collateralized	-	-
Uninsured and collateral held by the pledging bank's trust department not in the School's name	<u>8,850,644</u>	-
Total	<u>\$ 8,850,644</u>	<u>\$ 457,507</u>

Reconciliation to the financial statements:

	Primary Government	Component Unit
Cash exposed to custodial risk	\$ 8,850,644	\$ 457,507
Plus: Insured amount	250,000	250,000
Less: Outstanding checks	<u>(166,119)</u>	<u>(1,126)</u>
	<u>\$ 8,934,525</u>	<u>\$ 706,381</u>

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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**NOTE 3 LOCAL EDUCATION AGENCY ASSISTANCE (REVENUE)**

The School receives funding from the School District of Philadelphia on a monthly basis based on enrollment. The rate of funding per student is determined on an annual basis.

Charter schools are funded by the local public school district where each student resides, which is primarily the School District of Philadelphia. For non-special education students, the charter school receives for each student enrolled no less than the budgeted total expenditure per average daily membership of the prior school year as defined by the Act. For the year ended June 30, 2013, the rate for the School District of Philadelphia was \$8,096 per year per student plus additional funding for special education students at a rate of \$19,660 per student. The annual rate is paid monthly and is prorated if a student enters or leaves during the year. Total revenue from local sources was \$12,761,163 for the year ended June 30, 2013.

**NOTE 4 RECEIVABLES**

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

A summary of the principle items of receivables is as follows:

<u>Receivables</u>	<u>Amount</u>
Federal	\$ 327,565
State	428,575
Local	65,866
Other	6,895
	<u>\$ 828,901</u>

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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NOTE 5 CAPITAL ASSETS, NET

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

***Governmental Activities***

	Balance July 1, 2012	Additions	Disposals	Balance June 30, 2013
Leasehold improvements	\$ 154,314	\$ -	\$ -	\$ 154,314
Equipment	1,820,151	32,546	-	1,852,697
Furniture and fixtures	<u>402,279</u>	<u>51,589</u>	-	<u>453,868</u>
	2,376,744	84,135	-	2,460,879
Less: Accumulated depreciation	<u>1,773,830</u>	<u>218,022</u>	-	<u>1,991,852</u>
Capital assets, net	<u>\$ 602,914</u>	<u>\$ (133,887)</u>	<u>\$ -</u>	<u>\$ 469,027</u>

Depreciation expense for governmental activities for the year ended June 30, 2013 was \$218,022.

***Business –Type Activities***

	Balance July 1, 2012	Additions	Disposals	Balance June 30, 2013
Equipment	\$ 110,568	\$ -	\$ -	\$ 110,568
Less: Accumulated depreciation	<u>75,556</u>	<u>22,113</u>	-	<u>97,669</u>
Capital assets, net	<u>\$ 35,012</u>	<u>\$ (22,113)</u>	<u>\$ -</u>	<u>\$ 12,899</u>

Depreciation expense for business-type activities for the year ended June 30, 2013 was \$22,113.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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**NOTE 6            RETIREMENT PLAN**

The School contributes to the Public School Employees' Retirement System (the System), a governmental cost-sharing multiple-employer defined benefit pension plan administered by the 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 that includes financial statements and required supplementary information for the plan. A copy of the report may be obtained by writing to Diane J. Wert, Office of Financial Management, Public School Employees' Retirement System, P.O. Box 125, Harrisburg, Pennsylvania 17108-0125. The publication is also available on the System's website at [www.psers.state.pa.us/publications/cafr/index.htm](http://www.psers.state.pa.us/publications/cafr/index.htm).

The rate of contribution for employees ranges from 5.25% - 12.30% depending upon classification and elections of employees. For the year ended June 30, 2013, the School's contribution is 12.36% of covered payroll. In accordance with Act 29 of 1994, the Commonwealth of Pennsylvania will pay school entities for contributions made to the System based on the formula in Act 29 of 1994, but not less than one-half of the school entities contributions. The School's contributions to the Plan for the years ended June 30, 2013, June 30, 2012 and June 30, 2011 totaled approximately \$796,000, \$545,000, and \$379,000, respectively, which equals 100% of the contractually required contribution as set by State statutes.

Payroll expense for employees covered by the System for the year ended June 30, 2013 was approximately \$6,700,000.

**NOTE 7            COMMITMENTS**

Contracts

The School has entered into a consulting agreement with a management company for various business services through June 30, 2014. Minimum payments under the agreement for the year ended June 30, 2014 are \$132 per student per month. At the end of the school year there were approximately 1,200 students.

The School has also entered into a contract with a cleaning company that will terminate June 30, 2014. Minimum payments under the agreement for the year ended June 30, 2014 are \$20,000 per month.

Construction Project

As discussed in Note 14, Isaac Newton Foundation has entered into a development agreement with the School to construct a multi-purpose mezzanine and engineering center through reconfiguration of existing space in the Property. The project budget is currently set at approximately \$1,500,000 and is anticipated to be completed by August 2014.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2013**

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NOTE 7            COMMITMENTS (CONTINUED)

Operating Lease

The School leases its facilities from INF under a long-term operating lease ending January 1, 2040. The School has advanced funds to INF, which has been recorded as prepaid rent. It is anticipated that these funds will be charged to operations at the rate of \$25,000 per month through March 2013 and then at a rate of \$45,000 per month from April 2013 until all prepaid rent has been charged to operations. Rent under the lease for the year ended June 30, 2013, was \$1,986,500, which includes \$360,000 of amortized prepaid rent.

The following is a schedule of prepaid rent at June 30, 2013:

	<u>Amount</u>
Prepaid rent	\$ 6,690,157
Less: current portion	<u>540,000</u>
	<u>\$ 6,150,157</u>

Future minimum rentals under this lease are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2014	\$ 1,986,500
2015	1,986,500
2016	1,986,500
2017	1,986,500
2018	1,986,500
2019-2023	9,932,500
2024-2028	9,932,500
2029-2033	9,932,500
2034-2038	9,932,500
2039-2040	<u>2,979,751</u>
	<u>\$ 52,642,251</u>

The School and INF make and receive advances in the normal course of operations, which are non-interest bearing. The amount due to the School, as of June 30, 2013, was \$1,646,509.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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NOTE 8            CONTINGENCIES

Grants

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

Litigation

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

Risk Management

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

Charter Renewal

The School is currently operating under the latest charter which expired June 30, 2013. The School District of Philadelphia proffered a renewal charter, which the School has not signed. Currently, the School and School District of Philadelphia are in negotiations over the language contained within the renewal charter, as discussed in detail in Note 13.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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**NOTE 9 FUND BALANCES AND BOARD DESIGNATIONS**

The School has adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which defines how fund balances of the governmental funds are presented in the financial statements.

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

The General Fund has Unassigned Fund Balance of \$1,428,412 as of June 30, 2013. Prepaid expenses, restricted cash, the balance due from the proprietary fund and the balance due from INF, as discussed in Note 11, are considered Nonspendable Funds in the amount of \$8,730,981.

The General Fund has Committed Funds consisting of the Board Designations of \$6,412,789.

A board designation of net position is used to indicate that a portion of the total net position is not appropriable for expenditures because some underlying assets are not available financial resources. As of June 30, 2013, the Board of Trustees has established net asset designations in the amount of \$6,412,789 as shown in the statement of net position.

The following amounts have been designated by the Board of Trustees as follows:

<u>Designations</u>	<u>Amount</u>
Capital improvements fund	\$ 500,000
Debt service	2,185,150
Equipment and capital assets	1,000,000
Pension fund	1,727,639
Technology	1,000,000
	<u>\$ 6,412,789</u>

**NOTE 10 INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

The composition of interfund balances as of June 30, 2013 is as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 20,896	\$ -
Enterprise Fund	-	20,896
	<u>20,896</u>	<u>20,896</u>

The above balances are the results of expenditures paid by one fund on behalf of another fund.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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**NOTE 11 RELATED PARTY TRANSACTIONS**

The School leases under an operating agreement, property which is located at 1800 East Byberry Road in Philadelphia, Pennsylvania from INF as discussed in Notes 7 and 14.

The School and INF also make and receive advances in the normal course of operations, which are non-interest bearing. The amount due to the School as of June 30, 2013, was \$1,646,509.

**NOTE 12 CONCENTRATIONS**

Approximately 80% of the School's revenue results from funds received from the School District of Philadelphia based on the student enrollment.

**NOTE 13 SUBSEQUENT EVENT**

The School entered into the 2013 renewal process of its charter with the School District of Philadelphia. The School District of Philadelphia recommended that the School be renewed for five additional years. The School District of Philadelphia proffered the renewal charter, which contained one provision that the School was not in agreement with.

The provision was the imposition of an enrollment cap. The School requested that the School District of Philadelphia approve an increase in its enrollment. The School has since refused to sign the proffered renewal charter. The School remains operating and receiving its monthly per pupil allocation.

The School District of Philadelphia and the School's counsel are currently negotiating extension language while both parties discuss the provisions in question.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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NOTE 14      COMPONENT UNIT

Summary of Significant Accounting Policies

*Nature of Organization and Business Activities*

INF is a non-profit corporation formed on June 1, 2001, under the laws of the Commonwealth of Pennsylvania, to support the School.

*Basis of Accounting*

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

*Basis of Presentation*

The financial statement presentation follows the recommendation of the Not-for-Profit Entities Topic of the Financial Accounting Standards Board's Accounting Standards Codification ("FASB ASC"). Under the Not-for-Profit Topic of FASB ASC, INF is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As of June 30, 2013, INF's net assets was unrestricted and temporarily restricted.

*Use of Estimates*

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

*Cash and Cash Equivalents*

For the purpose of financial statement presentation, INF considers all highly liquid instruments with a maturity of three months or less to be considered cash equivalents.

*Receivables*

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

*Property and Equipment*

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

Building	40 years
Improvements	15 years
Furniture and fixtures	7 years
Computers and equipment	5 years

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2013**

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NOTE 14 COMPONENT UNIT (CONTINUED)

Summary of Significant Accounting Policies (Continued)

*Bond Settlement Costs*

Settlement costs incurred by INF in association with the acquisition of revenue bonds, are amortized using the straight line method over the terms of the bonds payable. Amortization of bond settlement costs for the year ended June 30, 2013, was \$12,336. Future amortizations of bond settlement costs amount to \$12,336 annually for 2014 through 2034 and \$11,744 in 2035.

*Original Issue Discount*

The original issue discount relating to the revenue bond issuance, is amortized as interest over the term of the bonds. Amortization of original issue discount included in interest expense for the year ended June 30, 2013, was \$15,500. Future amortizations of original issue discount are as follows, and are included in interest expense:

<u>Year Ending June 30,</u>	<u>Amount</u>
2014	\$ 15,792
2015	16,071
2016	16,332
2017	16,656
2018	16,777
Thereafter	<u>205,684</u>
	<u><u>\$ 287,312</u></u>

*Net Assets*

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

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

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

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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NOTE 14      COMPONENT UNIT (CONTINUED)

Summary of Significant Accounting Policies (Continued)

*Contributions*

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

*Fundraising*

Costs of special events are recorded as an expense in fundraising expenses and the related revenue is included as contributions or other income in the Statements of Activities.

*Advertising Costs*

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

*Tax Status and Uncertainty in Income Taxes*

INF is a Pennsylvania not-for-profit corporation. The Internal Revenue Service has issued a determination letter that INF is a nonprofit organization, as defined under Section 501(c)(3) of the Internal Revenue Code. As such, INF is generally exempt from income taxes. It is however, required to file Federal Form 990—Return of Organization Exempt from Income Tax. This is an informational return only. INF would be taxed on unrelated business income which does not fall under the 501(c)(3) exemption. Management believes that INF has received no unrelated business income and accordingly, there was no income tax on unrelated business income. Additionally, management believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements. Tax years which remain subject to examination as of June 30, 2013 are 2010 through 2012.

*Fair Value Measurements*

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

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

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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NOTE 14      COMPONENT UNIT (CONTINUED)

Summary of Significant Accounting Policies (Continued)

*Fair Value Measurements (Continued)*

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

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

Accordingly, all short-term financial instruments are carried at cost on the Statement of Financial Position, which approximates fair value due to their short-term, highly liquid nature.

At June 30, 2013, INF’s investments, recorded as escrow deposits, consist of cash equivalents and mutual funds. The valuations of these investments according to the fair value hierarchy are all Level 1.

Escrow Deposits

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

*Cost of Issuance Fund*

The Cost of Issuance Fund Escrow was funded with proceeds of bond issuance, along with a contribution from the School. The funds were then disbursed as needed to pay the costs of issuance of the bonds, repay the then existing mortgage and bonds payable, and to fund the Project Fund and the Debt Service Reserve Fund. This fund was setup only to facilitate distribution of the proceeds of bond issuance and has no other intended uses and has no balance as of June 30, 2013.

*Project Fund*

The Project Fund Escrow was funded from the Cost of Issuance Fund, and was used to pay costs directly associated with the construction and renovation project. This also includes fees and expenses of the Trustee and other applicable or necessary costs prior to completion of the project. No additional funds are required to be deposited in this escrow.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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NOTE 14      COMPONENT UNIT (CONTINUED)

*Revenue Fund*

The Revenue Fund Escrow was set up to directly receive the lease payments each month from the School. The receipts are first applied to the Debt Service Fund, and then to the Repair and Replacement Fund for the requirements listed under those fund descriptions.

*Debt Service Reserve Fund*

The Debt Service Reserve Fund Escrow was funded with \$1,171,500 from the Cost of Issuance Fund, and is used only in the event that the monies in the Debt Service Fund are insufficient to make the necessary principal and interest bond payments. All interest income earned in this escrow is transferred to the Debt Service Fund and credited to interest owed by the borrower.

*Repair and Replacement Fund*

The Repair and Replacement Fund Escrow is funded monthly by the Revenue Fund in an amount which fluctuated between \$20,833 and \$20,750 during the year. The funds in this escrow are to be used only in association with costs of improvements to the School facility, repairs or replacement parts of the School facility, and to purchase equipment needed for the School.

*Rebate Fund*

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

*Debt Service Fund*

The Debt Service Fund Escrow is used solely for the payment of the principal and premium, if any, and interest on the bonds as due. It was set up for payment of due interest and principal payments on the bonds. The monthly transfer from the Revenue Fund deposited in this fund for the year ended June 30, 2013 fluctuated between \$94,526 and \$94,564. Also, retained in this fund is the interest or other income received on investment of moneys in the fund. Any additional funds needed will first be drawn from the Debt Service Reserve Fund and paid in the order of maturity, interest due first including interest on overdue principal, and then principal. Amounts remaining in the fund after all requirements are met will be paid to the borrower upon expiration of the agreement.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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NOTE 14 COMPONENT UNIT (CONTINUED)

Escrow Deposits (Continued)

*Debt Service Fund (Continued)*

A summary of the principal escrow accounts held by the INF, and classified as temporarily restricted net position, as of June 30, 2013 is as follows:

	<u>Amount</u>
Cost of Issuance Fund	\$ -
Project Fund	-
Revenue Fund	-
Debt Service Reserve Fund	1,188,131
Repair and Replacement Fund	833,133
Rebate Fund	-
Debt Service Fund	<u>645,465</u>
	<u>\$ 2,666,729</u>

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

	<u>Amount</u>
Mutual Funds	\$ 1,478,598
Cash Equivalents:	
Money Market Funds	<u>1,188,131</u>
	<u>\$ 2,666,729</u>

Investment return on these investments consisted of interest in the amount of \$40,253, for the year ended June 30, 2013.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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NOTE 14 COMPONENT UNIT (CONTINUED)

Property and Equipment

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

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
Building and improvements	\$ 25,231,990	\$ -	\$ -	\$ 25,231,990
Furniture and fixtures	699,084	-	-	699,084
Computer and technology equipment	1,125,614	-	-	1,125,614
Construction in progress	-	38,426	-	38,426
	27,056,688	38,426	-	27,095,114
Less: Accumulated depreciation	(4,089,103)	(1,055,390)	-	(5,144,493)
	<u>\$ 22,967,585</u>	<u>\$ (1,016,964)</u>	<u>\$ -</u>	<u>\$ 21,950,621</u>

Depreciation expense for the year ended June 30, 2013, was \$1,055,390. Construction in progress represents ongoing additions to the building which were not placed in service as of June 30, 2013, and were not being depreciated. All property and equipment are pledged as collateral for the bonds payable.

Deferred Revenue

INF entered into a lease agreement with the School, as discussed in Note 7. During construction periods, which have occurred at various times since 2001, the School has advanced INF monies to help fund the construction and expansion projects. Most recently, during the year ended June 30, 2010, the School advanced INF \$2,700,000 in advanced rent for the Library/Media Center. The construction was substantially completed as of September 2011. The advanced rent will be amortized at a rate of \$25,000 per month through March 2013 and then at a rate of \$45,000 per month from April 2013 until all advanced rent has been amortized. Amortization of deferred revenues for the year ended June 30, 2013, was \$360,000, and is included in rental income. The balance in deferred revenue was \$6,690,157 at June 30, 2013.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2013**

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NOTE 14 COMPONENT UNIT (CONTINUED)

Deferred Revenue (Continued)

Future amortization of deferred revenue is as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2014	\$ 540,000
2015	540,000
2016	540,000
2017	540,000
2018	540,000
Thereafter	<u>3,990,157</u>
	<u>\$ 6,690,157</u>

Bonds Payable

In February 2010, INF issued Series 2010 tax-exempt revenue bonds in the amount of \$15,880,000 to (a) finance the construction of a 15,000 square foot, 3-story addition to the existing educational facility located at 1800 East Byberry Road, Philadelphia, PA (the “Property”), to be used as a library and technology resource center; (b) renovate 7,500 square feet at the Property; (c) refinance its then existing mortgage and bonds payable; (d) payoff the termination fees for interest rate swap agreements related to said mortgage and bonds payable; (e) fund the Debt Service Reserve Fund; and (f) to pay the cost of issuance of the bonds.

Interest is paid to bondholders on February 1 and August 1 of each year, commencing August 1, 2010. The interest rates on the bonds are fixed at 5% and 6%. The bonds mature in the amounts of \$3,830,000 and \$12,050,000, on August 1, 2020 and 2035, respectively, with an option to redeem a portion of the bonds each August 1. The bonds are collateralized by the Property, and assignment of all leases and income on the Property. As of June 30, 2013, the amount outstanding was \$14,990,000. During the year ended June 30, 2013 \$290,000 of the bonds were redeemed.

There are certain covenants that exist with these bonds payable. Such covenants include reporting requirements and financial covenants relating to unrestricted cash balances and debt service coverage. Management is not aware of any violations of the covenants.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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NOTE 14 COMPONENT UNIT (CONTINUED)

Bonds Payable (Continued)

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

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 305,000	\$ 862,375	\$ 1,167,375
2015	320,000	846,750	1,166,750
2016	340,000	830,250	1,170,250
2017	355,000	812,875	1,167,875
2018	375,000	794,625	1,169,625
2019 - 2023	2,195,000	3,654,275	5,849,275
2024 - 2028	2,935,000	2,910,750	5,845,750
2029 - 2033	3,965,000	1,883,250	5,848,250
2034 - 2036	4,200,000	456,300	4,656,300
	<u>\$ 14,990,000</u>	<u>\$ 13,051,450</u>	<u>\$ 28,041,450</u>

Temporarily Restricted Net Assets

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

	<u>Amount</u>
Escrow Deposits	<u>\$ 2,666,729</u>

Support and Revenue

INF receives almost all of its revenue from rental activities, of which a portion temporarily restricted. The balance is available for unrestricted use. Fundraising activities and general support contributions are generally available for unrestricted use unless specifically restricted by the donor. INF has not received any contributions from fundraising or general support with donor-imposed restrictions that would result in temporarily or permanently restricted net assets.

Fundraising Expenses

INF expended \$0 in expenditures that were associated with fundraising activities.

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

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NOTE 14 COMPONENT UNIT (CONTINUED)

Related Party Transactions

INF's goal is to financially support the School through fundraising and charitable gifts.

INF leases 100% of its rental facility to the School under a long-term operating lease ending January 1, 2040. Rent under the lease for the year ended June 30, 2013, was \$1,986,500, which includes \$360,000 of amortized deferred revenue. The balance of the deferred revenue was \$6,690,157 at June 30, 2013. The lease agreement also includes a provision that minimum rentals may be increased as needed based on debt service requirements of INF. Future minimum rentals under this lease are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2014	\$ 1,986,500
2015	1,986,500
2016	1,986,500
2017	1,986,500
2018	1,986,500
Thereafter	<u>42,709,751</u>
	<u>\$ 52,642,251</u>

INF and the School make and receive advances in the normal course of operations, which are non-interest bearing. The amount due to the School, as of June 30, 2013, was \$1,646,509.

On May 15, 2013, INF entered into a development agreement with the School to reconfigure existing space in the Property by construction of a multi-purpose mezzanine and engineering center. The School assumes responsibility for the cost of construction and equipping of the reconfigured space, and terms call for an amended and restated lease agreement between the two parties. The cost of the project will be covered through pre-paid rent from the School to INF. No formal amended and restated lease has been entered into as of the date of management's review.

Concentrations

*Concentrations of Credit Risk*

Custodial credit risk is the risk that in the event of a bank failure, INF's deposits may not be returned to INF. INF maintained its cash in a bank insured by the Federal Deposit Insurance Corporation ("FDIC"). As of December 31, 2012, all deposits held in noninterest-bearing transaction accounts are now aggregated with any interest-bearing deposits, and the combined total insured up to at least \$250,000. INF maintains its cash balances which, at times during the year, may exceed the threshold for insurance by the FDIC. At June 30, 2013, \$457,507 was in excess of FDIC insured limits. INF has not experienced any losses in such accounts.

*Rental Income*

100% of the total rental revenue of INF as of June 30, 2013, is generated from the School through direct leased property.

MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

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NOTE 14 COMPONENT UNIT (CONTINUED)

Commitments

*Management Company*

In July 2011, INF extended its agreement with a management company for various business services. Minimum payments under the agreement are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2014	<u>\$ 13,512</u>

*Construction Project*

INF has entered into a development agreement with the School to construct a multi-purpose mezzanine and engineering center through reconfiguration of existing space in the Property. The project budget is currently set at approximately \$1,500,000 and is anticipated to be completed by August 2014.

**REQUIRED SUPPLEMENTARY INFORMATION**

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
SCHEDULE OF GOVERNMENTAL FUND BUDGETARY COMPARISON  
YEAR ENDED JUNE 30, 2013**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES</b>				
Local sources	\$ 12,496,967	\$ 12,901,967	\$ 12,963,654	\$ 61,687
State sources	807,363	780,833	812,569	31,736
Federal sources	1,326,130	1,322,208	1,236,498	(85,710)
Other revenue	<u>215,007</u>	<u>248,300</u>	<u>232,604</u>	<u>(15,696)</u>
<b>TOTAL REVENUES</b>	<u>14,845,467</u>	<u>15,253,308</u>	<u>15,245,325</u>	<u>(7,983)</u>
<b>EXPENDITURES</b>				
Instruction	8,344,162	8,006,882	7,602,065	404,817
Support services	6,609,284	6,332,641	6,163,982	168,659
Non-instructional services	754,486	714,676	681,979	32,697
Capital outlay	<u>-</u>	<u>-</u>	<u>84,135</u>	<u>(84,135)</u>
<b>TOTAL EXPENDITURES</b>	<u>15,707,932</u>	<u>15,054,199</u>	<u>14,532,161</u>	<u>522,038</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$ (862,465)</u>	<u>\$ 199,109</u>	713,164	<u>\$ 514,055</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>15,954,661</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 16,667,825</u>	

See accompanying notes to the financial statements.

**SINGLE AUDIT**

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2013**

Grantor Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Grant Period		Expenditures
			Beginning Date	Ending Date	
U.S. Department of Education, Passed-through the PA Department of Education					
Title I Grants to Local Educational Agencies	84.010	013-130880	07/01/12	09/30/13	\$ 720,919
Improving Teacher Quality State Grants	84.367	020-130880	07/01/12	09/30/13	39,106
U.S. Department of Education, Passed-through the School District of Philadelphia					
Special Education - Grants to States (IDEA, Part B)	84.027	N/A	07/01/12	09/30/13	209,248
Total U.S. Department of Education					<u>969,273</u>
U.S. Department of Health and Human Services, Passed-through the PA Dept. of Education					
Medical Assistance Program	93.778	044-007602	07/01/12	09/30/13	3,832
Total U.S. Department of Health and Human Services					<u>3,832</u>
U.S. Department of Agriculture, Passed-through the PA Department of Education					
National School Lunch Program - Food Commodities	10.555	362	07/01/12	06/30/13	16,215
National School Lunch Program	10.555	362	07/01/12	06/30/13	169,235
School Breakfast Program	10.553	365	07/01/12	06/30/13	33,035
Total Child Nutrition Cluster					<u>218,485</u>
Total U.S. Department of Agriculture					<u>218,485</u>
Total Expenditures of Federal Awards					<u>\$ 1,191,590</u>

See accompanying notes to schedule of expenditures of federal awards

**MATHEMATICS, SCIENCE AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2013**

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**NOTE 1           GENERAL INFORMATION**

The accompanying Schedule of Expenditures of Federal Awards presents the activities of the federal financial assistance programs of Mathematics, Science and Technology Community Charter School (the "School"). Federal awards received directly from federal agencies, as well as financial assistance passed through other governments agencies or non-profit organizations, are included in the schedule.

**NOTE 2           BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the School and is presented on the accrual basis of accounting, which is described in Note 1 to the School's financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and follows the OMB Circular A-122 *Cost Principles for Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE 3           RELATIONSHIP TO FINANCIAL STATEMENTS**

The Schedule of Expenditures of Federal Awards presents only a selected portion of the activities of the School. It is not intended to, and does not present either the balance sheet, revenues, expenditures, and changes in fund balances of governmental funds. The financial activity for the aforementioned awards is reported in the School's statement of revenues and expenditures, and changes in fund balances of governmental funds.

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

To the Board of Trustees  
Mathematics, Science and Technology Community Charter School  
Philadelphia, Pennsylvania

We have audited the accompanying basic financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Mathematics, Science and Technology Community Charter 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 December 19, 2013. 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. The financial statements of Isaac Newton Foundation, Inc. were not audited in accordance with *Government Auditing Standards* and accordingly, this report does not include reporting on internal control over financial reporting or instances or reportable noncompliance associated with Isaac Newton Foundation, Inc.

**Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Center Mutual Beaman & Plo, PC*

Certified Public Accountants

Newtown, Pennsylvania  
December 19, 2013

**Independent Auditors' Report on Compliance  
for Each Major Program and on Internal Control Over  
Compliance Required by OMB Circular A-133**

To the Board of Trustees  
Mathematics, Science and Technology Community Charter School  
Philadelphia, Pennsylvania

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

We have audited Mathematics, Science and Technology Community Charter School's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Mathematics, Science and Technology Community Charter School's major federal programs for the year ended June 30, 2013. Mathematics, Science and Technology Community Charter School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibilities***

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

***Auditor's Responsibility***

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Mathematics, Science and Technology Community Charter School's compliance.

### ***Opinion on Each Major Federal Program***

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

### **Report on Internal Control Over Compliance**

Management of Mathematics, Science and Technology Community Charter School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the Mathematics, Science and Technology Community Charter School's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Mathematics, Science and Technology Community Charter School's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Cantor Hank Beaman & Peltz, PC*

Certified Public Accountants

Newtown, Pennsylvania  
December 19, 2013

**MATHEMATICS, SCIENCE, AND TECHNOLOGY COMMUNITY CHARTER SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2013**

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**A. SUMMARY OF AUDIT RESULTS**

**Financial Statements**

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_yes Xno

Significant deficiencies identified that are not considered to be material weakness(es)?  
\_\_\_\_\_yes Xnone reported

Noncompliance material to financial statements noted? \_\_\_\_\_yes Xno

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified? \_\_\_\_\_yes Xno

Significant deficiencies identified that are not considered to be material weakness(es)?  
\_\_\_\_\_yes Xnone reported

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? \_\_\_\_\_yes Xno

Major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program(s)</u>
84.101	Title I Grants to Local Educational Agencies
10.553, 10.555	Child Nutrition Cluster

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

Auditee qualified as low-risk auditee? Xyes \_\_\_\_\_no

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

There were no financial statement findings.

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAM AUDIT**

There were no findings and questioned costs for federal awards, which would include audit findings as defined in OMB Circular A-133.

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

**Division of Federal Program  
Consolidated Program Review**

**2012-2013 School Year**

**Mast Community CS  
1800 East Byberry Road  
Philadelphia Pa 19116**

	<u>Name</u>	<u>Phone Number</u>	Check if Interviewed
<b>Superintendent:</b>	Mr. John F. Swoyer (CEO)	267 348 1000	<input checked="" type="checkbox"/>
<b>Business Manager:</b>	Mr. Mike Thomson	267 784 0230	<input checked="" type="checkbox"/>
<b>Title I Coordinator:</b>	Mr. Jeff Hunter	267 348 1100	<input checked="" type="checkbox"/>
<b>Title II Part A Coordinator:</b>	Mr. Jeff Hunter	267 348 1100	<input checked="" type="checkbox"/>
<b>Title III Coordinator:</b>			<input type="checkbox"/>
<b>Fiscal Requirements Coordinator:</b>	Mr. Mike Thomson	267 784 0230	<input checked="" type="checkbox"/>
<b>Ed-Flex Waiver Review Coordinator:</b>			<input type="checkbox"/>
<b>Title VI-B REAP Coordinator:</b>			<input type="checkbox"/>

**Program(s) Reviewed:**

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

**Program Reviewer/s:** Steven R. Marrone

**Visit Date:** 3/26/2013

# Title I Program Review

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

# I. Highly Qualified

Component I: Highly Qualified

**The Local School System (LEA) designs and implements procedures that ensure the hiring and retention of qualified teachers and paraprofessionals and ensure that parents are informed of educator credentials as required.**

**Sec. 1111 (h)(6)(A)**

**Sec. 1119 (a)(1-2) (c)(1)**

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1a. All core content area teachers employed by the LEA are highly qualified. (Core content teachers in All Schools, not just Title I)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of teachers and their qualifications. <input checked="" type="checkbox"/> Number of teachers who have met highly qualified. <input type="checkbox"/> Number of teachers working toward becoming highly qualified		<p style="text-align: center;"><b>District Comments</b></p> <p>2/19/2013 9:21:10 AM            District Administrator Mast            Community CS Admin            100% of staff is highly qualified as reported to PIMS.</p>
1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of teachers not highly qualified. Plan, progress & projected date of completion. <input type="checkbox"/> Highly Qualified Staff section of Consolidated LEA Plan		<p style="text-align: center;"><b>District Comments</b></p> <p>2/19/2013 9:23:02 AM            District Administrator Mast            Community CS Admin            The LEA offers tuition reimbursement and interest free loans for teachers pursuing HT status. The school offers a variety of in-house professional development as well.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/27/2013 9:21:51 AM            Monitor Steve Marrone            At present, all Staff are HQ. LEA/site's Policy is one of only hiring HQ individuals.</p>

2. All instructional paraprofessionals supported by Title I are highly qualified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of paraprofessionals & their qualifications. <input type="checkbox"/> Verify number of paraprofessionals who have met highly qualified requirements. <input checked="" type="checkbox"/> AA Degree and/or local assessment		<table border="1"> <tr> <th data-bbox="1461 42 1986 90">District Comments</th> </tr> <tr> <td data-bbox="1461 90 1986 410"> 2/19/2013 9:24:36 AM  District Administrator Mast  Community CS Admin  Paraprofessionals with and without AA degrees are admionistered the schools local assessment before employment. On going professional development is offered by the LEA. </td> </tr> </table>	District Comments	2/19/2013 9:24:36 AM District Administrator Mast Community CS Admin Paraprofessionals with and without AA degrees are admionistered the schools local assessment before employment. On going professional development is offered by the LEA.		
District Comments										
2/19/2013 9:24:36 AM District Administrator Mast Community CS Admin Paraprofessionals with and without AA degrees are admionistered the schools local assessment before employment. On going professional development is offered by the LEA.										
3. Parents (in Title I schools ONLY) are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of parent/guardian notification		<table border="1"> <tr> <th data-bbox="1461 423 1986 472">District Comments</th> </tr> <tr> <td data-bbox="1461 472 1986 716"> 2/19/2013 9:25:35 AM  District Administrator Mast  Community CS Admin  The parent/guardian notification can be found on the website, mastccs.org under the "right to know" section. </td> </tr> <tr> <th data-bbox="1461 716 1986 764">Monitor Comments</th> </tr> <tr> <td data-bbox="1461 764 1986 982"> 3/27/2013 9:23:34 AM  Monitor Steve Marrone  LEA's current 'Right-to-Know' notification is generic. No mention of teacher qualifications. </td> </tr> </table>	District Comments	2/19/2013 9:25:35 AM District Administrator Mast Community CS Admin The parent/guardian notification can be found on the website, mastccs.org under the "right to know" section.	Monitor Comments	3/27/2013 9:23:34 AM Monitor Steve Marrone LEA's current 'Right-to-Know' notification is generic. No mention of teacher qualifications.
District Comments										
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Monitor Comments										
3/27/2013 9:23:34 AM Monitor Steve Marrone LEA's current 'Right-to-Know' notification is generic. No mention of teacher qualifications.										
4. Parents (in Title I schools ONLY) are notified if their child is assigned to or being taught for four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Copy of dated letter of notification to parent/guardian		<table border="1"> <tr> <th data-bbox="1461 995 1986 1044">Monitor Comments</th> </tr> <tr> <td data-bbox="1461 1044 1986 1213"> 3/27/2013 9:24:18 AM  Monitor Steve Marrone  LEA has letter on file if situation should arise. </td> </tr> </table>	Monitor Comments	3/27/2013 9:24:18 AM Monitor Steve Marrone LEA has letter on file if situation should arise.		
Monitor Comments										
3/27/2013 9:24:18 AM Monitor Steve Marrone LEA has letter on file if situation should arise.										

## II. Parent Involvement

Component II: Parent Involvement								
<b>The LEA and schools meet parental involvement requirements.</b>								
Sec. 1118(a)-(h) Sec. 1111(c)(14) Sec. 1111(d) Sec. 1116(a)(1)(D)								
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. LEA has a written parental involvement policy and evidence that it is updated periodically.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions. <input checked="" type="checkbox"/> Website posting.		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>           2/19/2013 9:29:57 AM            District Administrator Mast            Community CS Admin            The school hosts upwards of ten events per school year that would fall under the category of parent involvement. The parent compact and involvement schedule is formulated with parent input each year in September.         </td> </tr> </tbody> </table>	District Comments	2/19/2013 9:29:57 AM District Administrator Mast Community CS Admin The school hosts upwards of ten events per school year that would fall under the category of parent involvement. The parent compact and involvement schedule is formulated with parent input each year in September.
District Comments								
2/19/2013 9:29:57 AM District Administrator Mast Community CS Admin The school hosts upwards of ten events per school year that would fall under the category of parent involvement. The parent compact and involvement schedule is formulated with parent input each year in September.								
2. Schools receiving Title I funds have a written Parent Involvement (PI) Policy/Plan aligned with the District policy.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Submit PI Policy/Plans for all Title I schools and <input checked="" type="checkbox"/> Submit District PI Policy/Plan				
3. LEA and schools have carried out the six requirements to build parents capacity to be involved in school:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					

a. Provide assistance to parents in understanding the State's academic content standards and student academic achievement standards, State and local academic assessments, the requirements of Title I, and how to monitor a child's progress and work with educators to improve student achievement;	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.		
b. Provide materials and training to help parents work with their children to improve achievement, such as literacy and technology training;	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc.		
c. Educate instructional staff, with parental assistance, in the value and utility of contributions of parents, how to reach out to and communicate with and work with parents as equal partners, implement and coordinate parent programs and build ties between parents and school;	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.		<p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/27/2013 9:27:24 AM  Monitor Steve Marrone  Although there are a variety of exemplary Parent Involvement programs offered, at present, the LEA/site does not address this component specifically.</p>
d. Coordinate and integrate parent involvement programs and activities with other programs (Head Start, Parents as Teachers, Early Reading First, public preschool, and parent resource centers), that encourage and support parents in more fully participating in the education of their children;	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc.  <input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets  <input type="checkbox"/> Memorandum of Understanding (MOU).		<p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/27/2013 9:29:15 AM  Monitor Steve Marrone  At present, no formalized integration and collaboration with other programs/agencies is in evidence.</p>
e. Sent information related to school and parent programs to parents in a format and language the parents could understand;	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Translated documents such as fliers, letters, web site postings, etc.		
f. Provide full opportunities for participation of parents of LEP students, students with disabilities, parents of migrant children.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent meetings, trainings, agendas, fliers, newsletters, and/or advertisements.		

4. School parent involvement policies have been distributed to parents.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Parent meeting agendas <input checked="" type="checkbox"/> documentation shared or distributed				
5. LEA has required schools to develop a written school-parent compact.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> school-home compact <input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda.				
6. Schools hold an annual meeting to inform participating parents about Title I programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Back-to-School Nights/Title I meetings. <input checked="" type="checkbox"/> Agendas & attendance sheets of parent training.				
7. LEA and schools have reviewed the effectiveness of school parental involvement activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Documentation such as Annual surveys and results, parent meetings, evaluations, and parent teacher conference evaluations. <input type="checkbox"/> Agendas & attendance sheets of parent training.				
8. LEA and schools have informed parents about the existence of a parent resource center, if one exists.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools, and translated documents.		<table border="1"> <tr> <th data-bbox="1457 980 1986 1029" style="text-align: center;"><b>District Comments</b></th> </tr> <tr> <td data-bbox="1457 1029 1986 1276"> 2/19/2013 9:33:21 AM  District Administrator Mast  Community CS Admin  School does not have a brick and mortar "Parent Resource" Center to inform parents about the existence of. </td> </tr> </table>	<b>District Comments</b>	2/19/2013 9:33:21 AM District Administrator Mast Community CS Admin School does not have a brick and mortar "Parent Resource" Center to inform parents about the existence of.
<b>District Comments</b>								
2/19/2013 9:33:21 AM District Administrator Mast Community CS Admin School does not have a brick and mortar "Parent Resource" Center to inform parents about the existence of.								

### III. LEA Improvement

Component III: LEA Improvement						
<b>LEAs identified for improvement, corrective action, or restructuring have met the requirements of being so identified.</b>						
Sec. 1116(b)(1)(B) Sec. 1116(b)(3) Sec. 1116(b)(4)-(6) Sec. 1116(b)(7)(C)(ii) Sec. 1116(b)(14)(B)						
<input checked="" type="checkbox"/> <b>If the LEA is not identified for LEA Improvement, this section can be skipped.</b>						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA notified parents if the LEA is identified for improvement or corrective action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that states the LEA's status, the reasons for the identification, and how parents can participate in LEA improvement activities.	Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.).  <input type="checkbox"/> Newsletter <input type="checkbox"/> Mailed Letter <input type="checkbox"/> Website <input type="checkbox"/> Other	
2. The LEA has developed a district improvement plan using the core elements outlined in the state's Comprehensive Plan.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of LEA Improvement plan  <input type="checkbox"/> Evidence of school board approval of plan  <input type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)		

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

Component IV: School Improvement

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

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

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

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

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

## V. School Choice

Component V: School Choice

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

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

**Sec. 1112(g)(4)**

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

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

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

5c. Parent notification mailed out at least 14 days prior to the start of the school year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Appropriate records used to record school choice information. <input type="checkbox"/> Choice data is entered in eGrants	Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.	
5d. Website posting lists number of students eligible and participating.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Appropriate records used to record school choice information. <input type="checkbox"/> Choice data is entered in eGrants	Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.	
6. The LEA maintains records regarding transfer requests (approved and denied), numbers of students transferring and the buildings accepting transferred students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Appropriate records used to record school choice information. <input type="checkbox"/> Choice data is entered in eGrants		

## VI. Supplemental Educational Services (SES)

Component VI: Supplemental Educational Services (SES)

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

**Sec. 1116(e)**

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

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

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

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

Component VII: Schoolwide Programs

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

**Sec. 1114**

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. LEA provides guidance, technical assistance and support to schools developing schoolwide programs in the areas of needs assessment, comprehensive planning, implementation, and evaluation of a schoolwide program and requirements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Evidence of the Planning Process and Technical Assistance. <input checked="" type="checkbox"/> Initial Planning meeting agenda/list of participants. <input type="checkbox"/> Whole-school orientation -agenda/list of participants. <input checked="" type="checkbox"/> Planning Team roster and calendar of meetings. <input type="checkbox"/> Plan approval. <input checked="" type="checkbox"/> Budget Reports. Copy of schoolwide plans				
2. All Schoolwide (SW) schools have an updated SW Plan.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/> Completed and approved School Level Plan and Addendum  or <input type="checkbox"/> Completed and approved Division of Federal Programs Schoolwide Template		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>3/27/2013 9:35:14 AM Monitor Steve Marrone MaST does have a documented SW Plan on file. However, no documentation of PDE approval is currently available. Additionally, evidence of its 'adoption' is difficult to determine.</td> </tr> </tbody> </table>	Monitor Comments	3/27/2013 9:35:14 AM Monitor Steve Marrone MaST does have a documented SW Plan on file. However, no documentation of PDE approval is currently available. Additionally, evidence of its 'adoption' is difficult to determine.
Monitor Comments								
3/27/2013 9:35:14 AM Monitor Steve Marrone MaST does have a documented SW Plan on file. However, no documentation of PDE approval is currently available. Additionally, evidence of its 'adoption' is difficult to determine.								
<b>Each SW Plan Contains:</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					

2a. Comprehensive Needs Assessment	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
2b. Schoolwide reform strategies	<input type="checkbox"/>	<input checked="" type="checkbox"/>			<p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/27/2013 9:36:21 AM  Monitor Steve Marrone  Current School-wide Plan fails to address and/or identify specific reform strategies.</p>
2c. Instruction by highly qualified staff	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
2d. High quality and ongoing professional development	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
2e. High-quality teachers to "high-need" schools	<input checked="" type="checkbox"/>	<input type="checkbox"/>			<p style="text-align: center;"><b>District Comments</b></p> <p>2/19/2013 10:02:46 AM  District Administrator Mast  Community CS Admin  K-12 School. 100% of the teaching staff is Highly Qualified.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/27/2013 9:39:47 AM  Monitor Steve Marrone  This LEA/site is a single K-12 entity.</p>
2f. Parent Involvement	<input checked="" type="checkbox"/>	<input type="checkbox"/>			

2g. Transitioning preschool children	<input type="checkbox"/>	<input checked="" type="checkbox"/>				<p style="text-align: center;"><b>District Comments</b></p> <p>2/19/2013 9:57:30 AM District Administrator Mast Community CS Admin K-12 school. Kindergartner's go through an orientation process in the fall prior to the school year beginning.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/27/2013 9:37:21 AM Monitor Steve Marrone Current School-wide Plan fails to address and/or identify specific transitioning procedures for preschool children.</p>
2h. Teacher input in assessment decisions	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
2i. Effective, timely and additional assistance to students having difficulty mastering proficient or advanced levels of academic achievement standards	<input checked="" type="checkbox"/>	<input type="checkbox"/>				<p style="text-align: center;"><b>District Comments</b></p> <p>2/19/2013 9:56:05 AM District Administrator Mast Community CS Admin A majority of the schools federal funds are used for paraprofessionals to work with small groups of students who have difficulty achieving at proficient or advanced levels</p>
2j. Coordinated budget	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
3. Indication of which program funds have been consolidated in the schoolwide program and how the intent and purposes of the individual programs consolidated are addressed.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/> Financial reports. <input type="checkbox"/> SWP		<p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/27/2013 9:38:25 AM Monitor Steve Marrone MaST does not consolidate funding sources, but rather coordinates all sources.</p>

## VIII. Targeted Assistance

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

4. Selection for eligible students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Selection criteria process/multiple selection criteria. <input type="checkbox"/> Student roster with test scores <input type="checkbox"/> Teacher/parent recommendation <input type="checkbox"/> Assessment data of Title I student <input type="checkbox"/> List of eligible students that are not serviced due to parents declining service		
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## IX. Nonpublic Schools

Component IX: Nonpublic Schools

**The LEA provides Title I services to eligible children attending nonpublic schools.**

**Sec. 1120**

**Sec. 9503**

**34 CFR Part 200**

**§200.62 - 200.67, 200.77**

**§200.77(f)**

**§200.78(a)**

**If the LEA has no participating Nonpublic schools, this section can be skipped.**

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA has public school ranking charts with per-pupil allocations identified. (Equitable Services)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Financial reports, line items to private school children in budget. <input type="checkbox"/> List of participating private schools. <input type="checkbox"/> Consolidated application		
2. LEA has policies and procedures for provision of services to eligible children attending nonpublic schools.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated Application Procedures		
3. Consultation occurred between LEA and nonpublic school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of letters to private schools, agendas, meeting dates, participant lists/sign-in <input type="checkbox"/> Consolidated application <input type="checkbox"/> Record that services have been discussed		
4. LEA regularly supervises the provision of Title I services to nonpublic children.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Staff evaluations, visits/communication <input type="checkbox"/> Announcements/sign-in sheets for professional development and parent involvement opportunities		
5. LEA is evaluating the Title I program serving nonpublic school students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Needs assessments/survey <input type="checkbox"/> Assessment data		

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

## X. Comparability

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

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### Comments

Recommend submission of current School-wide Plan to PDE for acceptance and approval. School-wide Plan should include features of reform strategies as well as a formalized transitioning process for students newly entering MaST, especially at K level. Additionally, recommend a formal review and dissemination of School-wide Plan with full Staff and Parents. Lastly, the 'CAV' that will be generated 'may' cite consolidation of funds as an item for further documentation. If so, I believe this to be in error, as this LEA coordinates all funding sources. If this occurs, I recommend appealing to PDE on this point. Good marks on the various parent involvement activities and offerings.

# Title II A Program Review

## Highly Qualified

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA has a plan in place to ensure all teachers of core academic subjects will be highly qualified. <i>Section 1119 (a)(1)&amp;(3) and Section 2141 (a)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Highly Qualified Plan <input checked="" type="checkbox"/> List of teacher qualifications <input checked="" type="checkbox"/> Principal Attestation (PDE Form 425) <input type="checkbox"/> HQT IPDPs prepared for each teacher who is not highly qualified		<p style="text-align: center;"><b>District Comments</b></p> <p>2/19/2013 10:25:11 AM            District Administrator Mast            Community CS Admin            The school only hires teachers who are highly qualified as a condition of employment. Instructional Staff is 100% Highly Qualified.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/27/2013 9:41:58 AM            Monitor Steve Marrone            Currently, all Staff meet requirements for HQ status.</p>
2. The LEA is implementing an individualized professional development plan for non-highly qualified teachers as indicated in the annual principal attestation (PDE Form 425). *This applies to LEAs that have not maintained highly qualified teacher status for 2 consecutive years. <i>Section 2141(c)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Individual professional development plan for each nonHQ teacher <input type="checkbox"/> LEA-supported and/or sponsored PD exists to assist teachers		<p style="text-align: center;"><b>District Comments</b></p> <p>2/19/2013 10:26:48 AM            District Administrator Mast            Community CS Admin            All instructors are currently Highly Qualified. Pennsylvania Informational Management System has verified.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/27/2013 9:42:11 AM            Monitor Steve Marrone            Currently, all Staff meet requirements for HQ status.</p>

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
3. The LEA has entered into a written agreement with the SEA that outlines its use of Titles I & IIA funds to achieve highly qualified status. <i>Section (2141(c) *This applies to LEAs that have not made AYP and maintained 100% HQ for 3 consecutive years.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> LEA/SEA plan <input type="checkbox"/> Evidence exists that plan is being implemented <i>(this could vary from LEA to LEA)</i>		<p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/27/2013 9:42:44 AM  Monitor Steve Marrone  Neither of these conditions exists for MaST.</p>
4. LEA ensures equitable distribution of experienced and HQ teachers within the districts schools to ensure poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. <i>Section 1112(c)(1)(L)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Equity Plan <input type="checkbox"/> Agendas of Equity Plan Meetings <input type="checkbox"/> Meeting minutes of Equity Plan writing & planning sessions. <input type="checkbox"/> Teachers are reassigned <input type="checkbox"/> Changes to union contract <input type="checkbox"/> Review of HQT/NHQT data and strategies revised in equity plan when there is no improvement		<p style="text-align: center;"><b>District Comments</b></p> <p>2/19/2013 10:26:55 AM  District Administrator Mast  Community CS Admin  All instructors are currently Highly Qualified. Pennsylvania Informational Management System has verified.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/27/2013 9:43:09 AM  Monitor Steve Marrone  Even though a single site, at present, no Equity Plan is available.</p>

## Professional Development

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
5. The LEA conducts an assessment of local needs for professional development and hiring, as identified by the LEA and school staff. <i>Section 2122 (c)(1)(2)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of district needs assessment and findings		
6. The LEA involves parents in the planning of professional development activities. <i>Section 2122 (b)(7)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Meeting Notices, Agenda, Sign-in sheets		
7. The LEA professional development activities are based on a review of scientifically based research and designed to improve student academic achievement. <i>Section 2122 (b)(1)(B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities aligned to district plan.		
8. The LEA provides professional development activities to improve the knowledge of teachers, principals, paraprofessionals and other school staff. <i>Section 2123 (A)(3)(A&amp;B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities. <input checked="" type="checkbox"/> List of In-Service activities <input checked="" type="checkbox"/> Attendance rosters		
9. The LEA professional development activities are used as part of a broader strategy to eliminate the achievement gap that separates low-income and minority students from other students. <i>Section 2122 (b)(2)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> PD needs assessment <input checked="" type="checkbox"/> Teacher surveys <input type="checkbox"/> ACT 48 PD plan		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p>10. The LEA provides professional development expenditures for educational services to eligible nonpublic school staff equal to the proportion of funds allocated to participating public school attendance areas. <i>Section 9501(a)(b)(4)</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Expenditures for non-public services</li> <li><input type="checkbox"/> List on PDE web site</li> <li><input type="checkbox"/> Title II-A Non-public share</li> </ul>		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1570 128 2003 180" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1570 180 2003 427"> <p>2/19/2013 10:30:48 AM District Administrator Mast Community CS Admin LEA is K-12 Charter School funds are not allocated to nonpublic school staff.</p> </td> </tr> <tr> <th data-bbox="1570 427 2003 479" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1570 479 2003 649"> <p>3/27/2013 9:44:24 AM Monitor Steve Marrone As a Charter site, this requirement does not apply.</p> </td> </tr> </tbody> </table>	District Comments	<p>2/19/2013 10:30:48 AM District Administrator Mast Community CS Admin LEA is K-12 Charter School funds are not allocated to nonpublic school staff.</p>	Monitor Comments	<p>3/27/2013 9:44:24 AM Monitor Steve Marrone As a Charter site, this requirement does not apply.</p>
District Comments										
<p>2/19/2013 10:30:48 AM District Administrator Mast Community CS Admin LEA is K-12 Charter School funds are not allocated to nonpublic school staff.</p>										
Monitor Comments										
<p>3/27/2013 9:44:24 AM Monitor Steve Marrone As a Charter site, this requirement does not apply.</p>										

## Class Size Reduction

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
11. The LEA targets funds to schools that have the lowest portion of highly qualified teachers; have the largest average class size; or are identified for school improvement. <i>Section 2122 (b)(3)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Class rosters <input checked="" type="checkbox"/> Highly Qualified Teachers <input type="checkbox"/> SI Schools		<p style="text-align: center;"><b>District Comments</b></p> <p>2/19/2013 10:32:11 AM            District Administrator Mast            Community CS Admin            LEA is a K-12 Charter School, housed within one building. 100% of the instructional staff is Highly Qualified.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/27/2013 9:45:12 AM            Monitor Steve Marrone            MaST K-12 is a single LEA/site entity.</p>
12. The LEA utilizes highly qualified teachers to reduce class size. <i>Section 2123 (a)(2)(B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Highly Qualified Teacher Credentials from PDE		

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## Comments

The LEA needs to develop a comprehensive Equity Plan following various suggested formats and templates that are available, especially with regard to a single site entity.

# Component XI: Fiscal Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<b>A. Audits</b>  <b>The SEA ensures that the State and the LEAs are audited annually, if required, and that all corrective actions required through this process are fully implemented.</b>  <b>OMB Circular A-87</b>	1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA response to findings. <input type="checkbox"/> PDE follow-up reviews of findings. <input type="checkbox"/> Independent auditors report shows that the LEA has corrected all action required.	PDE Monitor review single audit from previous year (federal programs only) and reviews district comments (management letter).	<b>District Comments</b>
							2/19/2013 10:39:12 AM District Administrator Mast Community CS Admin Audits from the 2010-11 and 2011-12 school year are available.
							<b>Monitor Comments</b>
							3/27/2013 9:46:38 AM Monitor Steve Marrone Audits for the above stated years were provided and reviewed. No Findings with regard to Federal Awards were noted.

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<p><b>B. Carryover</b></p> <p><b>The LEA complies with the carryover provisions of Title I. Sec. 1127</b></p>	<p>1. LEAs with Title I allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to the next unless the SEA has waived the limitation (allowable once every 3 year cycle if the SEA believes the request is reasonable and necessary).</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Carryover section of Title I project on eGrants					
	<p>2. The LEA has requested (and received) a waiver from the SEA if the carryover from the prior year exceeds 15%.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Waiver request on eGrants. <input type="checkbox"/> Waiver request and "Carryover Waiver Approval Letter" from DFP on file at LEA/District.		<table border="1"> <tr> <th data-bbox="1650 498 2003 548"><b>District Comments</b></th> </tr> <tr> <td data-bbox="1650 548 2003 829"> <p>2/19/2013 10:40:22 AM District Administrator Mast Community CS Admin A waiver was not requested on e-grants over the last three years.</p> </td> </tr> <tr> <th data-bbox="1650 829 2003 880"><b>Monitor Comments</b></th> </tr> <tr> <td data-bbox="1650 880 2003 1084"> <p>3/27/2013 9:47:36 AM Monitor Steve Marrone No Carryover for the 2012-2013 SY was requested.</p> </td> </tr> </table>	<b>District Comments</b>	<p>2/19/2013 10:40:22 AM District Administrator Mast Community CS Admin A waiver was not requested on e-grants over the last three years.</p>	<b>Monitor Comments</b>
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<p><b>C. Rank Order</b></p>										

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<p><b>The LEA ensures that it complies with the requirements of Title I when allocating funds to eligible school attendance areas or schools in rank order of poverty based on the number of children from low-income families who reside in an eligible school attendance area.</b></p> <p><b>Sec. 1113 34 CFR Part 200 §200.77-§200.78</b></p>	<p>1. The LEA is only serving eligible schools and all schools above 75% poverty are served.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Documentation detailing the poverty data used to determine eligibility</p>		<table border="1"> <tr> <th data-bbox="1652 131 2003 180">District Comments</th> </tr> <tr> <td data-bbox="1652 180 2003 532"> <p>2/19/2013 10:41:42 AM District Administrator Mast Community CS Admin Funds for the LEA: MaST CCS are allocated to a single K-12 school housed within one building.</p> </td> </tr> <tr> <th data-bbox="1652 532 2003 581">Monitor Comments</th> </tr> <tr> <td data-bbox="1652 581 2003 753"> <p>3/27/2013 3:36:18 PM Monitor Steve Marrone This LEA and the eligible site are a single entity.</p> </td> </tr> </table>	District Comments	<p>2/19/2013 10:41:42 AM District Administrator Mast Community CS Admin Funds for the LEA: MaST CCS are allocated to a single K-12 school housed within one building.</p>	Monitor Comments	<p>3/27/2013 3:36:18 PM Monitor Steve Marrone This LEA and the eligible site are a single entity.</p>
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<p>2. The ranking procedures are applied without regard to grade spans or schools when poverty rate of school is 75% and above.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Schools with poverty rates of 75% or greater are served. Funds are allocated at a per pupil rate.</p>		<table border="1"> <tr> <th data-bbox="1652 768 2003 816">District Comments</th> </tr> <tr> <td data-bbox="1652 816 2003 1169"> <p>2/19/2013 10:41:59 AM District Administrator Mast Community CS Admin Funds for the LEA: MaST CCS are allocated to a single K-12 school housed within one building.</p> </td> </tr> <tr> <th data-bbox="1652 1169 2003 1218">Monitor Comments</th> </tr> <tr> <td data-bbox="1652 1218 2003 1390"> <p>3/27/2013 3:36:35 PM Monitor Steve Marrone This LEA and eligible site are a single entity.</p> </td> </tr> </table>	District Comments	<p>2/19/2013 10:41:59 AM District Administrator Mast Community CS Admin Funds for the LEA: MaST CCS are allocated to a single K-12 school housed within one building.</p>	Monitor Comments	<p>3/27/2013 3:36:35 PM Monitor Steve Marrone This LEA and eligible site are a single entity.</p>	
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	3. Eligible schools are ranked and served from highest to lowest poverty.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Allocations given to Title I schools match each school's allocation in the Selection of Schools/Ranking Page (in LEA's Title I project within their Consolidated Application in eGrants.)		<table border="1"> <tr> <td data-bbox="1650 128 2003 175" style="text-align: center;"><b>District Comments</b></td> </tr> <tr> <td data-bbox="1650 175 2003 532">           2/19/2013 10:42:08 AM            District Administrator            Mast Community CS Admin            Funds for the LEA: MaST CCS are allocated to a single K-12 school housed within one building.         </td> </tr> <tr> <td data-bbox="1650 532 2003 579" style="text-align: center;"><b>Monitor Comments</b></td> </tr> <tr> <td data-bbox="1650 579 2003 755">           3/27/2013 3:38:10 PM            Monitor Steve Marrone            This LEA and eligible site are a single entity.         </td> </tr> </table>	<b>District Comments</b>	2/19/2013 10:42:08 AM District Administrator Mast Community CS Admin Funds for the LEA: MaST CCS are allocated to a single K-12 school housed within one building.	<b>Monitor Comments</b>	3/27/2013 3:38:10 PM Monitor Steve Marrone This LEA and eligible site are a single entity.
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	4. The allocation to each eligible school and the per pupil allocation match.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Per pupil expenditures at building level matches per pupil amounts in the Selection of Schools/Ranking Page (in LEA's Title I project within their Consolidated Application in eGrants.)		<table border="1"> <tr> <td data-bbox="1650 764 2003 812" style="text-align: center;"><b>District Comments</b></td> </tr> <tr> <td data-bbox="1650 812 2003 1169">           2/19/2013 10:42:14 AM            District Administrator            Mast Community CS Admin            Funds for the LEA: MaST CCS are allocated to a single K-12 school housed within one building.         </td> </tr> <tr> <td data-bbox="1650 1169 2003 1216" style="text-align: center;"><b>Monitor Comments</b></td> </tr> <tr> <td data-bbox="1650 1216 2003 1391">           3/27/2013 3:48:13 PM            Monitor Steve Marrone            This LEA and eligible site are a single entity.         </td> </tr> </table>	<b>District Comments</b>	2/19/2013 10:42:14 AM District Administrator Mast Community CS Admin Funds for the LEA: MaST CCS are allocated to a single K-12 school housed within one building.	<b>Monitor Comments</b>	3/27/2013 3:48:13 PM Monitor Steve Marrone This LEA and eligible site are a single entity.
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	5. Allocations given to Title I schools match each school's allocation in the Selection of Schools/Ranking Page (in LEA's Title I project within their Consolidated Application in eGrants.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Local budget sheets. <input checked="" type="checkbox"/> System tracking expenditure reports.		<div style="background-color: #cccccc; padding: 2px;"><b>District Comments</b></div> 2/19/2013 10:42:21 AM District Administrator Mast Community CS Admin Funds for the LEA: MaST CCS are allocated to a single K-12 school housed within one building.
	6. The prekindergarten (PreK) children are excluded from the poverty count of any school.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> The LEA's count of children from low income families does not include children under the age of 5.		<div style="background-color: #cccccc; padding: 2px;"><b>District Comments</b></div> 2/19/2013 10:42:33 AM District Administrator Mast Community CS Admin Funds for the LEA: MaST CCS are allocated to a single K-12 school housed within one building. <div style="background-color: #cccccc; padding: 2px;"><b>Monitor Comments</b></div> 3/27/2013 3:54:07 PM Monitor Steve Marrone MaST CCS has no pre-kindergarten population.

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<p><b>D. Supplement / Supplant</b></p> <p><b>The LEA ensures that Title I funds are used only to supplement or increase non-Federal sources used for the education of participating children and not to supplant funds from non-Federal sources.</b></p>	<p>1. LEA approved budget and records of expenditures of Title I funds at the district level match.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Statement of Allocation & Expenditures	<p><b>Pertains to:</b></p> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul> <p>*Documentation may be minimal or non-existent in cases regarding supplanting. If you think there may be a problem, refer to DFP Regional Coordinator.</p>			
<p><b>Sec. 1114</b> <b>Sec. 1115</b> <b>Sec. 1116</b> <b>Sec. 1120A</b></p>	<p>2. Schoolwide program expenditures verify that funds have not supplanted non-federal resources.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Statement of Allocation & Expenditures.  <input checked="" type="checkbox"/> Expenditures match SWP activities  <input type="checkbox"/> State/local fund expenditures have not decreased		<table border="1"> <thead> <tr> <th data-bbox="1650 750 2003 802"><b>Monitor Comments</b></th> </tr> </thead> <tbody> <tr> <td data-bbox="1650 802 2003 1088"> <p>3/27/2013 3:41:46 PM Monitor Steve Marrone MOE for the most recent year available verifies that SW expenditures have not supplanted non-federal resources.</p> </td> </tr> </tbody> </table>	<b>Monitor Comments</b>	<p>3/27/2013 3:41:46 PM Monitor Steve Marrone MOE for the most recent year available verifies that SW expenditures have not supplanted non-federal resources.</p>
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	<p>3. Targeted assistance program expenditures meet the statutory requirements and are supplemental in nature &amp; do not supplant non-federal resources.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Statement of Allocation & Expenditures are supplemental		<table border="1"> <thead> <tr> <th data-bbox="1650 1101 2003 1153"><b>Monitor Comments</b></th> </tr> </thead> <tbody> <tr> <td data-bbox="1650 1153 2003 1357"> <p>3/27/2013 3:39:52 PM Monitor Steve Marrone This LEA/site operates only a Schoolwide Program.</p> </td> </tr> </tbody> </table>	<b>Monitor Comments</b>	<p>3/27/2013 3:39:52 PM Monitor Steve Marrone This LEA/site operates only a Schoolwide Program.</p>
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<b>E. Equipment and Related Property</b>  <b>OMB Circular A-87</b> <b>EDGAR 80.32</b>	1. LEA maintains Inventory records, purchase orders and receipts for equipment purchased.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Inventory is on file and up to date (All equipment at \$1,500 or LEA capitalization threshold \$ _____ is maintained).	<b>Pertains to:</b>  <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #e0e0e0;">District Comments</th> </tr> </thead> <tbody> <tr> <td>2/19/2013 10:45:07 AM District Administrator Mast Community CS Admin The vast majority of Title I allocations are used for salary and not the purchase of equipment.</td> </tr> <tr> <th style="background-color: #e0e0e0;">Monitor Comments</th> </tr> <tr> <td>3/27/2013 3:44:21 PM Monitor Steve Marrone No Title I Funds are used for the purchase of Equipment.</td> </tr> </tbody> </table>	District Comments	2/19/2013 10:45:07 AM District Administrator Mast Community CS Admin The vast majority of Title I allocations are used for salary and not the purchase of equipment.	Monitor Comments	3/27/2013 3:44:21 PM Monitor Steve Marrone No Title I Funds are used for the purchase of Equipment.
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2. The LEA conducts a physical inventory of all equipment at least once every two years.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Equipment Inventory List	<b>Pertains to:</b>  <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #e0e0e0;">District Comments</th> </tr> </thead> <tbody> <tr> <td>2/19/2013 10:45:18 AM District Administrator Mast Community CS Admin The vast majority of Title I allocations are used for salary and not the purchase of equipment.</td> </tr> <tr> <th style="background-color: #e0e0e0;">Monitor Comments</th> </tr> <tr> <td>3/27/2013 3:45:01 PM Monitor Steve Marrone No Title Funds are used for the purchase of Equipment.</td> </tr> </tbody> </table>	District Comments	2/19/2013 10:45:18 AM District Administrator Mast Community CS Admin The vast majority of Title I allocations are used for salary and not the purchase of equipment.	Monitor Comments	3/27/2013 3:45:01 PM Monitor Steve Marrone No Title Funds are used for the purchase of Equipment.	
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<b>F. Compliance to Reservations</b>											

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<p><b>The LEA complies with requirements regarding the reservation of funds. Sec. 1113 Sec. 1116 Sec. 1118</b></p>	<p>1. The LEA has reserved funds necessary to provide services comparable to those provided to children in Title I funded schools to serve homeless children, neglected children in local institutions, and if appropriate, Neglected or Delinquent children in community day schools and delinquent children in local institutions.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Amounts on Reservation of Funds section of Title I project match corresponding line items on budget</p> <p><input type="checkbox"/> Line items can be followed.</p> <p><input type="checkbox"/> Expenditures are charged to the line items.</p>	<p><b>Pertains to:</b></p> <p>• Title IA &amp; D</p>	<table border="1"> <thead> <tr> <th data-bbox="1650 131 2003 180">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1650 180 2003 391"> <p>3/27/2013 3:56:57 PM Monitor Steve Marrone As a Charter, MaST is exempt from this requirement.</p> </td> </tr> </tbody> </table>	Monitor Comments	<p>3/27/2013 3:56:57 PM Monitor Steve Marrone As a Charter, MaST is exempt from this requirement.</p>	
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<p>2. LEA has reserved an amount equal to 20% of its Title I allocation for transportation/supplemental services or both. (for school improvement schools only; if no schools in school improvement, check NA)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Reservations are in the ROF screen on egrants.</p> <p><input type="checkbox"/> Line items can be followed.</p> <p><input type="checkbox"/> Expenditures are charged to the line items.</p> <p><input type="checkbox"/> LEA documents expenditures for choice and supplemental services (agreements between LEA and providers).</p>		<table border="1"> <thead> <tr> <th data-bbox="1650 570 2003 618">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1650 618 2003 894"> <p>2/19/2013 10:46:43 AM District Administrator Mast Community CS Admin LEA is currently not designated as a "school improvement" site.</p> </td> </tr> <tr> <th data-bbox="1650 894 2003 943">Monitor Comments</th> </tr> <tr> <td data-bbox="1650 943 2003 1125"> <p>3/27/2013 3:57:30 PM Monitor Steve Marrone This LEA is currently in no stage of SI.</p> </td> </tr> </tbody> </table>	District Comments	<p>2/19/2013 10:46:43 AM District Administrator Mast Community CS Admin LEA is currently not designated as a "school improvement" site.</p>	Monitor Comments	<p>3/27/2013 3:57:30 PM Monitor Steve Marrone This LEA is currently in no stage of SI.</p>
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	3. LEAs receiving more than \$500,000 have reserved 1% of their allocation for parental involvement and that 95% of those funds have been distributed to served schools.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Procedure for allocation 95% to schools. <input type="checkbox"/> 95% allocated to schools. <input checked="" type="checkbox"/> At least 1% of Title I allocation is reflected in line item "3300-Community Services" within Title I budget. <input type="checkbox"/> Agendas, Sign-Ins, Calendar of training, contracts with trainers etc. <input type="checkbox"/> Expenditures/invoices supporting Parent Involvement Set Aside amount.						
	4. LEAs with Title I schools identified for improvement have set aside 10% of funds for professional development activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Activities scheduled for professional development, agendas, sign-in sheets, contracted technical assistance, etc. <input type="checkbox"/> 10% of the Title I allocation is reported on the LEA actual budget reports under professional development. <input type="checkbox"/> 10% of school's in improvement allocation is tracked by LEA for professional development.		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> <tr> <td>2/19/2013 10:55:08 AM District Administrator Mast Community CS Admin Lea is currently not designated as a "school improvement" site.</td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td>3/27/2013 3:55:59 PM Monitor Steve Marrone This LEA is currently in no stage of SI.</td> </tr> </table>	District Comments	2/19/2013 10:55:08 AM District Administrator Mast Community CS Admin Lea is currently not designated as a "school improvement" site.	Monitor Comments	3/27/2013 3:55:59 PM Monitor Steve Marrone This LEA is currently in no stage of SI.
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<b>G. Obligating Funds</b>	1. The LEA began obligating funds on or after the <b>programs' approved date</b> ; (Program start date is found on first page of approved Consolidated Application).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Dates on program expenditure records/invoices, begin on or after approved start date on Consolidated Application.	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul>					
<b>H. Nonpublic School Services</b>	1. The LEA reserved the same per pupil amount to each non-public low-income child as distributed to each public low-income child.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Nonpublic Per Pupil Amounts are correctly distributed. <input type="checkbox"/> Interdistrict agreement and/or 3rd Party contract amounts match what is approved on consolidated application. <input type="checkbox"/> Budget reflects Nonpublic total.	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul>	<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>2/19/2013 10:56:44 AM District Administrator Mast Community CS Admin LEA MaST CCS is designated as a Title I "schoolwide" site.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>3/27/2013 3:49:17 PM Monitor Steve Marrone As a Charter, MaST CCS is exempt from this requirement.</td> </tr> </tbody> </table>	District Comments	2/19/2013 10:56:44 AM District Administrator Mast Community CS Admin LEA MaST CCS is designated as a Title I "schoolwide" site.	Monitor Comments	3/27/2013 3:49:17 PM Monitor Steve Marrone As a Charter, MaST CCS is exempt from this requirement.
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<b>I. Time Documentation</b>	1. The LEA maintains semi-annual certifications for all employees funded from a single cost objective.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Semi-annual time certifications	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul>	<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>2/19/2013 10:57:57 AM District Administrator Mast Community CS Admin No employees are funded from a single cost objective at the LEA.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>4/15/2013 5:19:51 PM Monitor Steve Marrone All Staff ARE funded from a single cost objective.</td> </tr> </tbody> </table>	District Comments	2/19/2013 10:57:57 AM District Administrator Mast Community CS Admin No employees are funded from a single cost objective at the LEA.	Monitor Comments	4/15/2013 5:19:51 PM Monitor Steve Marrone All Staff ARE funded from a single cost objective.
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4/15/2013 5:19:51 PM Monitor Steve Marrone All Staff ARE funded from a single cost objective.											
2. The LEA maintains time documentation logs/schedules for prorated staff including the amount of time spent on each funding source activity; the logs are signed by a supervisor and reconciled to payroll documentation on a monthly basis	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Logs <input type="checkbox"/> Staff Calendars <input type="checkbox"/> Staff Schedules	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul>	<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>2/19/2013 10:58:28 AM District Administrator Mast Community CS Admin There are currently no prorated staff on the payroll.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>3/27/2013 3:51:12 PM Monitor Steve Marrone All Staff are funded from a single cost objective. No Staff are prorated.</td> </tr> </tbody> </table>	District Comments	2/19/2013 10:58:28 AM District Administrator Mast Community CS Admin There are currently no prorated staff on the payroll.	Monitor Comments	3/27/2013 3:51:12 PM Monitor Steve Marrone All Staff are funded from a single cost objective. No Staff are prorated.	
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<b>J. Record Retention</b>	1. Records are maintained for a period of 7 years	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul>	

## Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
MaST Community CS	3/26/2013	Ann Ritzlock	Inst. Asst., gr. 5
MaST Community CS	3/26/2013	Bryan Mundy	Student
MaST Community CS	3/26/2013	Dina Davis	ES Principal
MaST Community CS	3/26/2013	Erica Hickey	Parent
MaST Community CS	3/26/2013	Jeff Hunter	MS Principal
MaST Community CS	3/26/2013	Jennifer Benner	Inst. Asst., gr. 1
MaST Community CS	3/26/2013	John Swoyer	CEO
MaST Community CS	3/26/2013	Mary Gallagher	Teacher; gr. 5
MaST Community CS	3/26/2013	Melissa Hartner	Inst. Asst., gr. 1
MaST Community CS	3/26/2013	Meya Manson	Student
MaST Community CS	3/26/2013	Mike McGrehan	Parent
MaST Community CS	3/26/2013	Mike Thomson	Comptroller
MaST Community CS	3/26/2013	Pat Golderer	HS Principal
MaST Community CS	3/26/2013	Sheila Kennedy	Inst. Asst., gr. 1
MaST Community CS	3/26/2013	Stephen Schmidt	Parent
MaST Community CS	3/26/2013	Taylor Young	Student



**Pennsylvania Department of Education  
Division of Federal Program  
Corrective Action Plan  
2012-2013 School Year**

**School District:** Mast Community CS  
**Monitor Date:** 3/26/2013  
**Monitor:** Steven R. Marrone  
**Contact Person:** Principal Jeff Hunter  
**Report Date:** 8/14/2013

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	Comments
Title I Highly Qualified	3. Parents (in Title I schools ONLY) are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children.	The district will submit a copy of the letter notifying all parents in Title I buildings of their right to request information regarding the qualifications of their child(s) teachers and the date that the letter was or will be mailed.	<input type="checkbox"/> Copy of parent/guardian notification	CA Due: 10/13/2013	<b>District Comments</b> 2/19/2013 9:25:35 AM District Administrator Mast Community CS Admin The parent/guardian notification can be found on the website, mastccs.org under the "right to know" section.
				Ext Date:	
				Closed:	
				CA Not Required: <input type="checkbox"/>	
Title I Parent Involvement		Provide documentations, such as professional development calendars, workshop agendas, etc. To show evidence that the LEA provided training to staff on how to work with parents during this school year.	<input type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.	CA Due: 10/13/2013	<b>Monitor Comments</b> 3/27/2013 9:27:24 AM Monitor Steve Marrone Although there are a variety of exemplary Parent Involvement programs offered, at present, the LEA/site does not address this component specifically.
				Ext Date:	
				Closed:	
				CA Not Required: <input type="checkbox"/>	

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	Comments										
	c. Educate instructional staff, with parental assistance, in the value and utility of contributions of parents, how to reach out to and communicate with and work with parents as equal partners, implement and coordinate parent programs and build ties between parents and school;														
Title I Parent Involvement	d. Coordinate and integrate parent involvement programs and activities with other programs (Head Start, Parents as Teachers, Early Reading First, public preschool, and parent resource centers), that encourage and support parents in more fully participating in the education of their children;	LEA must provide to the DFP a copy of a written plan documenting how the LEA works with outside programs and agencies that encourage and support parents in more fully participating in the education of their children. *This is not applicable if the Title I program is in upper elementary grades only.	<input type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc. <input type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets <input type="checkbox"/> Memorandum of Understanding (MOU).	<table border="1"> <tr> <td><b>CA Due:</b></td> <td>10/13/2013</td> </tr> <tr> <td><b>Ext Date:</b></td> <td></td> </tr> <tr> <td><b>Closed:</b></td> <td></td> </tr> <tr> <td><b>CA Not Required:</b></td> <td><input type="checkbox"/></td> </tr> </table>	<b>CA Due:</b>	10/13/2013	<b>Ext Date:</b>		<b>Closed:</b>		<b>CA Not Required:</b>	<input type="checkbox"/>	<table border="1"> <tr> <th>Monitor Comments</th> </tr> <tr> <td>3/27/2013 9:29:15 AM Monitor Steve Marrone At present, no formalized integration and collaboration with other programs/agencies is in evidence.</td> </tr> </table>	Monitor Comments	3/27/2013 9:29:15 AM Monitor Steve Marrone At present, no formalized integration and collaboration with other programs/agencies is in evidence.
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<b>Closed:</b>															
<b>CA Not Required:</b>	<input type="checkbox"/>														
Monitor Comments															
3/27/2013 9:29:15 AM Monitor Steve Marrone At present, no formalized integration and collaboration with other programs/agencies is in evidence.															

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	Comments												
Title I Schoolwide Programs	2b. Schoolwide reform strategies	Describe reform strategies being implemented in the school that are scientifically based to address student's needs.		<table border="1"> <tr> <td>CA Due:</td> <td>10/13/2013</td> </tr> <tr> <td>Ext Date:</td> <td></td> </tr> <tr> <td>Closed:</td> <td></td> </tr> <tr> <td>CA Not Required:</td> <td><input type="checkbox"/></td> </tr> </table>	CA Due:	10/13/2013	Ext Date:		Closed:		CA Not Required:	<input type="checkbox"/>	<table border="1"> <tr> <td><b>Monitor Comments</b></td> </tr> <tr> <td>3/27/2013 9:36:21 AM Monitor Steve Marrone Current School-wide Plan fails to address and/or identify specific reform strategies.</td> </tr> </table>	<b>Monitor Comments</b>	3/27/2013 9:36:21 AM Monitor Steve Marrone Current School-wide Plan fails to address and/or identify specific reform strategies.		
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Title I Schoolwide Programs	2g. Transitioning preschool children	Provide a list of transitional programs available in the school.		<table border="1"> <tr> <td>CA Due:</td> <td>10/13/2013</td> </tr> <tr> <td>Ext Date:</td> <td></td> </tr> <tr> <td>Closed:</td> <td></td> </tr> <tr> <td>CA Not Required:</td> <td><input type="checkbox"/></td> </tr> </table>	CA Due:	10/13/2013	Ext Date:		Closed:		CA Not Required:	<input type="checkbox"/>	<table border="1"> <tr> <td><b>District Comments</b></td> </tr> <tr> <td>2/19/2013 9:57:30 AM District Administrator Mast Community CS Admin K-12 school. Kindergartner's go through an orientation process in the fall prior to the school year beginning.</td> </tr> <tr> <td><b>Monitor Comments</b></td> </tr> <tr> <td>3/27/2013 9:37:21 AM Monitor Steve Marrone Current School-wide Plan fails to address and/or identify specific transitioning procedures for preschool children.</td> </tr> </table>	<b>District Comments</b>	2/19/2013 9:57:30 AM District Administrator Mast Community CS Admin K-12 school. Kindergartner's go through an orientation process in the fall prior to the school year beginning.	<b>Monitor Comments</b>	3/27/2013 9:37:21 AM Monitor Steve Marrone Current School-wide Plan fails to address and/or identify specific transitioning procedures for preschool children.
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Title I Schoolwide Programs			<input type="checkbox"/> Financial reports. <input type="checkbox"/> SWP	<table border="1"> <tr> <td>CA Due:</td> <td>10/13/2013</td> </tr> <tr> <td>Ext Date:</td> <td></td> </tr> </table>	CA Due:	10/13/2013	Ext Date:		<table border="1"> <tr> <td><b>Monitor Comments</b></td> </tr> <tr> <td>3/27/2013 9:38:25 AM</td> </tr> </table>	<b>Monitor Comments</b>	3/27/2013 9:38:25 AM						
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Ext Date:																	
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TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates		Comments						
	3. Indication of which program funds have been consolidated in the schoolwide program and how the intent and purposes of the individual programs consolidated are addressed.	Provide a preliminary list of expenditures for 12/13 fiscal year for each Title I building based on each school's allocation. Your regional coordinator will review and approve or disapprove the expenditures.		<b>Closed:</b>		<table border="1"> <thead> <tr> <th colspan="2" data-bbox="1625 233 1978 282">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1278 282 1453 373"><b>CA Not Required:</b></td> <td data-bbox="1453 282 1617 373"><input type="checkbox"/></td> </tr> <tr> <td colspan="2" data-bbox="1625 282 1978 500">Monitor Steve Marrone MaST does not consolidate funding sources, but rather coordinates all sources.</td> </tr> </tbody> </table>	Monitor Comments		<b>CA Not Required:</b>	<input type="checkbox"/>	Monitor Steve Marrone MaST does not consolidate funding sources, but rather coordinates all sources.	
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TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	Comments
Title II Part A Highly Qualified	4. LEA ensures equitable distribution of experienced and HQ teachers within the districts schools to ensure poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. Section 1112(c)(1)(L)	The LEA will submit a copy of its equity plan, ensuring poor and minority children are not being taught at higher rates than others by inexperienced or non-highly qualified teachers.	<input type="checkbox"/> Equity Plan	<b>CA Due:</b> 11/12/2013	<b>District Comments</b> 2/19/2013 10:26:55 AM District Administrator Mast Community CS Admin All instructors are currently Highly Qualified. Pennsylvania Informational Management System has verified.
			<input type="checkbox"/> Agendas of Equity Plan Meetings	<b>Ext Date:</b>	
			<input type="checkbox"/> Meeting minutes of Equity Plan writing & planning sessions.	<b>Closed:</b>	
			<input type="checkbox"/> Teachers are reassigned	<b>CA Not Required:</b> <input type="checkbox"/>	
			<input type="checkbox"/> Changes to union contract		
			<input type="checkbox"/> Review of HQT/NHQT data and strategies revised in equity plan when there is no improvement		
					<b>Monitor Comments</b> 3/27/2013 9:43:09 AM Monitor Steve Marrone Even though a single site, at present, no Equity Plan is available.



March 27, 2014

Mr. John F. Swoyer III  
CEO  
MaST Community CS  
1800 East Byberry Road  
Philadelphia, Pa 19116

Dear Mr. Swoyer:

Enclosed is the Report of Findings presenting results of the cyclical monitoring which was conducted by the Bureau of Special Education (BSE) in the MaST Community CS the week of January 15, 2014.

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

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

- Disapproval or rescinded approval of the local special education plan
- Deferment of the disbursement of state or federal funds pending resolution of the issue
- Reduction of the amount of funds (for example, by the amount of money it takes to provide an appropriate education to a particular child or children) if a charter school is unwilling to provide appropriate services

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

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

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

Sincerely,

Patricia Hozella  
Director

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

CC: Chairperson  
Jill Deitrich  
CS Monitoring File



## **Executive Summary BSE Compliance Monitoring Review of the MaST Community CS**

### **PART I SUMMARY OF FINDINGS**

#### **A. Review Process**

Prior to the Bureau's monitoring the week of January 15, 2014, the MaST Community 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.

#### **Commendations**

In addition to reporting the status of compliance, the BSE wishes to recognize the MaST Community CS for the following:

- The Charter School is commended for its foresight in establishing a school-based mental health program.
- The Charter School is commended for providing services and resources which exceed the requirements of FAPE.

- The Charter School is commended for its partnership with Eastern University, offering special education certification to its teachers.
- The Charter School is commended for developing a conflict resolution program which has resulted in zero complaints, due process hearings or mediations.
- The Charter School is commended for developing a strong relationship and network of communication with and between parents and teachers.

**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.

<b>FSA</b>	<b>In Compliance</b>	<b>Out of Compliance</b>
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	0	1
Public School Enrollment	1	0
Surrogate Parents (Students Requiring)	1	0
Personnel Training	1	0
Intensive Interagency Approach	1	0
Summary of Academic Achievement and Functional Performance/Procedural Safeguard Requirements for Graduation	1	0
Disproportionate Representation that is the Result of Inappropriate Identification	1	0

<b>IMPROVEMENT PLAN REQUIRED*</b>	<b>Yes</b>	<b>No</b>
Effective use of Dispute Resolution	0	1
Graduation Rates (SPP)	0	1
Dropout Rates (SPP)	0	1
Suspensions (Rates)	0	1
Least Restrictive Environment (LRE) (SPP)	0	1
Participation in PSSA and PASA (SPP)	0	1
Participation in Charter-Wide Assessment	0	1
Public School Enrollment	0	1
Disproportionate Representation that is the Result of Inappropriate Identification	0	1

\*This determination is based on the data used for the monitoring. More recent data provided by the LEA may demonstrate that the LEA does not require an improvement plan for this topic. Please refer to the Corrective Action Verification/Compliance and Improvement Plan for final guidance.

**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 MaST Community CS is as follows:

<b>Sections of the FILE REVIEW</b>	<b>In Compliance</b>	<b>Out of Compliance</b>	<b>NA</b>
Essential Student Documents Are Present and Were Prepared Within Timelines	77	4	79
Evaluation/Reevaluation: Process and Content	164	11	625
Individualized Education Program: Process and Content	469	13	318
Procedural Safeguards: Process and Content	120	0	0
<b>TOTALS</b>	<b>830</b>	<b>28</b>	<b>1022</b>

**3. TEACHER AND PARENT INTERVIEWS**

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

	<b># Yes Responses</b>	<b># No Responses</b>	<b># of Other Responses</b>
Program Implementation: General Ed Teacher Interviews	236	8	50
Program Implementation: Special Ed Teacher Interviews	320	3	122
Program Implementation: Parent Interviews	126	4	58
<b>TOTALS</b>	<b>682</b>	<b>15</b>	<b>230</b>

**4. STUDENT INTERVIEWS**

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

**5. CLASSROOM OBSERVATIONS**

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

	# Yes Responses	# No Responses	# of Other Responses
Classroom Observations	45	0	25

**6. EDUCATIONAL BENEFIT REVIEW**

	In Compliance	Out of Compliance
Educational Benefit Review	X	

**PART II  
CORRECTIVE ACTION PROCESS**

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

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

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

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

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

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

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

## Charter School Corrective Action Verification/Compliance and Improvement Plan - Bureau of Special Education

This form is designed to serve both as a planning tool and as verification of completion of corrective action.

Charter School: MaST Community CS

Chief Executive Officer: Mr. John F. Swoyer III

Special Education Director/Coordinator: \_\_\_\_\_

BSE Special Education Adviser: Walter Howard

Date of Report: March 27, 2014

Date Final Report Sent to LEA: March 27, 2014

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

First Visit Date: \_\_\_\_\_

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

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						4. <b>FSA-CONFIDENTIALITY</b>  Standard The LEA is in compliance with confidentiality requirements.			
Y						5. <b>FSA-DISPUTE RESOLUTION (DUE PROCESS HEARING DECISION IMPLEMENTATION)</b>  Standard: The LEA uses dispute resolution processes for program improvement.			
Y						8. <b>FSA-PROCEDURAL REQUIREMENTS FOR SUSPENSION</b>  Standard: The LEA adheres to procedural requirements in suspending students with disabilities.			
Y						10. <b>FSA-INDEPENDENT EDUCATIONAL EVALUATION</b>  Standard: The LEA documents a procedure for responding to requests made by parents for an independent educational evaluation at public expense.			
Y						11A. <b>FSA-LEAST RESTRICTIVE ENVIRONMENT</b>  Standard: The LEA's continuum of special education services supports the availability of LRE under 34 CFR Part 300.			
Y						12. <b>FSA-EXTENDED SCHOOL YEAR SERVICES</b>			
Y						13. <b>FSA-RELATED SERVICE INCLUDING PSYCHOLOGICAL COUNSELING</b>			
						<b>INTERVIEW RESULTS (Parent)</b>			
						P 62. My school district/charter school makes available training related to the needs of students with disabilities that I could attend.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					3 0 0 0 2 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					4 0 0 0 1 0	P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum. Always Sometimes Rarely Never Don't Know Does not Apply			
Y						18. <b>FSA-SURROGATE PARENTS (STUDENTS REQUIRING)</b>  Standard: The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.			
Y						19. <b>FSA-PERSONNEL TRAINING</b>  Standard: In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.			
						<b>INTERVIEW RESULTS (General &amp; Special Education Teacher)</b>			
9	0	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
9	0	0				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
9	0	0				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
9	0	0				GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	0				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
10	0	0				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
Y						20. <b>FSA-INTENSIVE INTERAGENCY APPROACH</b>  <b>Standard:</b> The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.			
Y						21. <b>FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION</b>  <b>Standard:</b> The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation			
						<b>Topical Area 2: Delivery of Service</b>			
Y						17. <b>FSA-PUBLIC SCHOOL ENROLLMENT</b>  <b>Standard:</b> The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						17B. <b>FSA-PUBLIC SCHOOL ENROLLMENT</b>  <b>Standard:</b> Timely provision of FAPE for students who transfer public agencies within state, and from another state.			
Y						22. <b>FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION</b>  <b>Standard:</b> LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						23. <b>FSA-EDUCATIONAL BENEFIT REVIEW</b>  <b>Standard:</b> The IEP meets procedural compliance and is reasonably calculated to enable the child to advance appropriately toward attaining their annual goals.			
						<b>CLASSROOM OBSERVATIONS</b>			
7	0	2		1		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
7	0	2		1		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			
0	0	10		0		CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?			
8	0	2		0		CO 4. If the student is in a regular education setting, is he/she participating in the lesson taught by the general education teacher or a co-teacher?			
8	0	2		0		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?			
6	0	4		0		CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?			
9	0	1		0		CO 7. Does this setting coincide with the student's IEP with regard to the extent to which the student is educated with non-disabled peers?			
						<b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>			
					3 1 0 0 0 1	P 55. My child does classroom work in a regular classroom with students without disabilities.  Always Sometimes Rarely Never Don't Know Does not Apply			
						P 56. My child participates or has the opportunity to participate in school activities other than classroom work, including extra-curricular activities, with students without disabilities.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4 1 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					4 1 0 0 0 0	P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled. Always Sometimes Rarely Never Don't Know Does not Apply			
					4 1 0 0 0 0	P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel. Always Sometimes Rarely Never Don't Know Does not Apply			
9	0	0				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
7	0	2				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
9	0	0				GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
9	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
8	0	1				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
9	0	0				GE 80. Is the student making progress within the general education curriculum?			
9	0	0				GE 80a. In your opinion, is this student benefiting from participation in your general education classroom?			
0	0	0				GE 80b. If yes, in what ways?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>Socially Social Is starting to self monitor needs. Learning to manage projects. Helps with focus. Building confidence. Social skills. Interaction with peers. Improved social skills with peers. More independent blossoming.</p>			
0	0	9				GE 80c. If no, what does this student need that he/she is not receiving in your class?			
9	0	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
9	0	0				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	9				GE 85b. If no, what training or support would assist you?			
9	0	0				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
10	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
10	0	0				SE 95a. In the most recent IEP meeting for this student, did you discuss whether he/she could be educated in a general education classroom for the entire school day?			
8	2	0				SE 95b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	2				<p>SE 95c. If yes, what reasons were discussed for recommending removal? Testing Degree of need. Struggles in core subject. Need direct practice. Small group testing. Testing To practice. Small group instruction.</p>			
0	0	2				SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided?			

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

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						7. <b>FSA-DROPOUT RATES (SPP)</b>  <b>Standard:</b> The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.			
Y						8A. <b>FSA-SUSPENSION RATES</b>  <b>Standard:</b> The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			
Y						11. <b>FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP)</b>  <b>Standard:</b> Students with disabilities are provided for in the least restrictive environment			
Y						16. <b>FSA-PARTICIPATION IN PSSA AND PASA (SPP)</b>  <b>Standard:</b> The LEA's population of students who participate in state assessment is comparable with the state data.			
Y						16A. <b>FSA-DISTRICT-WIDE ASSESSMENT</b>			
						<b>Topical Area 4: Evaluation and Reevaluation Process and Content</b>			
						<b>CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION</b>			
						<b>PERMISSION TO EVALUATE (File Reviews)</b>			
1	0	9				FR 153. PTE-Consent Form is present in the student file			
1	0	9				FR 154. Demographic data			
1	0	9				FR 155. Reason(s) for referral for evaluation			
1	0	9				FR 156. Proposed types of tests and assessments			
1	0	9				FR 157. Contact person's name and contact information			
1	0	9				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
1	0	9				FR 159. Parent has selected a consent option			
1	0	9				FR 159a. NOREP/Prior Written Notice was issued			
						<b>PERMISSION TO REEVALUATE (File Reviews)</b>			
4	0	6				FR 195. Demographic data			
4	0	6				FR 196. Reason for reevaluation			
4	0	6				FR 197. Types of assessment tools, tests and procedures to be used			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	0	6				FR 198. Contact person's name and contact information			
						FR 199. Parent signature or documentation of responsibility for consent			
						FR 200. Parent signature or documentation of responsibility for consent			
						FR 201. Agreement to Waive RR			
						<b>AGREEMENT TO WAIVE REEVALUATION (File Reviews)</b>			
4	0	6				FR 201. Agreement to Waive Reevaluation is present in the student file			
4	0	6				FR 202. Waiver was completed within required timelines (3 years (2 years for any MR student or any student placed in an Approved Private School) from date of ER, prior RR, or Agreement to Waive RR)			
4	0	6				FR 203. Reason reevaluation is not necessary at this time is included			
4	0	6				FR 204. Contact person's name and contact information			
4	0	6				FR 205. Parent has selected a consent option			
4	0	6				FR 206. Parent signature			
						<b>EVALUATION REPORT (INITIAL) (File Reviews)</b>			
1	0	9				FR 160. ER is present in the student file			
1	0	9				FR 161. Evaluation was completed within timelines			
1	0	9				FR 162. A copy of the ER was disseminated to parents at least 10 school days prior to meeting of the IEP team (unless this requirement is waived by parent in writing)			
1	0	9				FR 163. Demographic data			
1	0	9				FR 164. Date report was provided to parent			
1	0	9				FR 165. Reason(s) for referral			
1	0	9				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
1	0	9				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
1	0	9				FR 168. Teacher observations and observations by related service providers, when appropriate			
1	0	9				FR 169. Recommendations by teachers			
1	0	9				FR 170. The student's physical condition (including health, vision, hearing); social or cultural background; and adaptive behavior relevant to the student's suspected disability and potential need for special education			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 171. Assessments, including when appropriate, current classroom based assessments, aptitude and achievement tests; local and/or state assessments; behavioral assessments; vocational technical education assessment results; interests, preferences, aptitudes (for secondary transition); etc.			
0	0	10				FR 172. If an assessment is not conducted under standard conditions, description of the extent to which it varied from standard conditions (including if the assessment was given in the student's native language or other mode of communication)			
1	0	9				FR 173. Lack of appropriate instruction in reading			
1	0	9				FR 174. Lack of appropriate instruction in math			
1	0	9				FR 175. Limited English proficiency			
1	0	9				FR 176. Present levels of academic achievement			
1	0	9				FR 177. Present levels of functional performance			
1	0	9				FR 178. Behavioral information			
1	0	9				FR 179. Conclusions			
1	0	9				FR 180. Disability Category			
1	0	9				FR 181. Recommendations for consideration by the IEP team			
1	0	9				FR 182. Evaluation Team Participants documented			
0	0	10				FR 183. For students evaluated for SLD documentation of Agree/Disagree			
0	0	10				FR 184. Documentation that the student does not achieve adequately for age, etc.			
0	0	10				FR 185. Indication of process(es) used to determine eligibility			
0	0	10				FR 186. Instructional strategies used and student-centered data collected			
0	0	10				FR 187. Educationally relevant medical findings, if any			
0	0	10				FR 188. Effects of the student's environment, culture, or economic background			
0	0	10				FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
0	0	10				FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
0	0	10				FR 191. Observation in the student's learning environment			
0	0	10				FR 192. Other data if needed			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						<b>REEVALUATION REPORT (File Reviews)</b>			
5	0	5				FR 207. RR is present in the student file			
5	0	5				FR 208. Reevaluation was completed within timelines (either 60 calendar days from the date of LEA receipt of signed PTRE-Consent Form, excluding summer break, or within 3 years (2 years for any MR student or any student placed in an Approved Private School) of date of ER, prior RR, or Agreement to Waive RR)			
5	0	5				FR 210. Demographic data			
5	0	5				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
5	0	5				FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
4	0	6				FR 214. Aptitude and achievement tests			
5	0	5				FR 215. Current classroom based assessments and local and/or state assessments			
5	0	5				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
4	0	6				FR 217. Teacher recommendations			
5	0	5				FR 218. Lack of appropriate instruction in reading			
5	0	5				FR 219. Lack of appropriate instruction in math			
5	0	5				FR 220. Limited English proficiency			
5	0	5				FR 221. Conclusion regarding need for additional data is indicated			
3	0	7				FR 222. Reasons additional data are not needed are included			
5	0	5				FR 224. Disability category(ies)			
5	0	5				FR 225. Summary of findings includes student's educational strengths and needs			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Summary of findings include recommendations for consistency with the IEP regarding additional information to be collected in the program			
2	0	8				FR 228. Interpretation of additional data			
1	0	9				FR 229. Documentation that the student does not achieve adequately for age, etc.			
1	0	9				FR 230. Indication of process(es) used to determine eligibility			
1	0	9				FR 231. Instructional strategies used and student-centered data collected			
0	0	10				FR 232. Educationally relevant medical findings, if any			
1	0	9				FR 233. Effects of the student's environment, culture, or economic background			
1	0	9				FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
1	0	9				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
1	0	9				FR 236. Observation in the student's learning environment			
1	0	9				FR 237. Other data if needed			
1	0	9				FR 238. Statement for all 6 items			
5	0	5				FR 239. Documentation of Evaluation Team Participants			
3	0	7				FR 240. Documentation that team members Agree/Disagree			
						<b>INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>			
5	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
5	0	0	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
5	0	0	0			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
0	0	4	1			P 27. If your child was not reevaluated when required (every 2 years for children with mental retardation, or any child placed in an Approved Private School, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	3	2	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
0	1	4	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
0	0	5	0			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
0	0	10				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						<b>Topical Area 5: IEP Process and Content</b>			
						<b>INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)</b>			
					10%	FR 241. Invitation to participate in IEP meeting			
9	0	1				FR 242. Invitation to Participate in the IEP Meeting was issued prior to the meeting (or documentation that parent signed waiver to move directly to IEP meeting)			
9	0	1				FR 243. Demographic data			
9	0	1				FR 244. Purpose(s) of the meeting			
					35%	FR 245. Demographic data			
2	0	8				FR 246. Transition planning and services - if appropriate, evidence that a representative of any participating agency was invited to the IEP team meeting with the prior consent of the parent or student			
9	0	1				FR 248. Invited IEP team members			
9	0	1				FR 249. Date/time/location of meeting			
9	0	1				FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
						<b>PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)</b>			
0	0	10				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			
0	0	10				FR 252. Demographic data			
0	0	10				FR 253. Form designates IEP team member(s) for whom attendance is not necessary			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 254. Form designates which members will submit written input prior to the meeting			
0	0	10				FR 255. Parent written consent is documented			
					0	FR 256. The team members excused:			
					0	a. General Education Teacher			
					0	b. Special Education Teacher			
					0	c. Local Education Agency Representative			
						<b>IEP CONTENT (File Reviews)</b>			
10	0	0				FR 257. IEP is present in the student file			
10	0	0				FR 258. IEP was completed within timelines			
10	0	0				FR 259. Demographic data			
10	0	0				FR 260. IEP implementation date			
10	0	0				FR 261. Anticipated duration of services and programs			
2	0	8				FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			
						<b>DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)</b>			
10	0	0				FR 263. Parents			
6	0	4				FR 264. Student			
10	0	0				FR 265. General Education Teacher			
10	0	0				FR 266. Special Education Teacher			
10	0	0				FR 267. Local Education Agency Representative			
1	0	9				FR 270. Community Agency Representative			
0	0	10				FR 271. Teacher of the Gifted			
0	0	10				FR 272. Written input provided by IEP team member(s) excused from participating in the IEP meeting if the invitation stated they were to provide written input			
		0			0				
						<b>SPECIAL CONSIDERATIONS (File Reviews)</b>			
0	0	10				FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate			
0	0	10				FR 275. If the student is deaf or hard of hearing, a communication plan			
1	0	9				FR 276. If the student has communication needs, needs must be addressed in the IEP			
0	0	10				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
2	0	8				FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques			
0	0	10				FR 280. If the student has other special considerations, these are addressed in the IEP			
						<b>PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)</b>			
10	0	0				FR 281. Student's present levels of academic achievement			
10	0	0				FR 282. Student's present levels of functional performance			
7	0	3				FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)			
9	0	1				FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)			
10	0	0				FR 285. How the student's disability affects involvement and progress in the general education curriculum			
10	0	0				FR 286. Strengths			
10	0	0				FR 287. Academic, developmental, and functional needs related to student's disability			
						<b>TRANSITION SERVICES (File Reviews)</b>			
6	0	4				FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living			
6	0	4				FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually			
6	0	4				FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service			
6	0	4				FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)			
6	0	4				FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	4				FR 292c. Annual goals are related to the student's transition services			
						<b>PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)</b>			
8	0	2				FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA/Keystone Exams or PASA)			
5	0	5				FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			
1	0	9				FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA/Keystone Exams			
1	0	9				FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
1	0	9				FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)			
6	0	4				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			
5	0	5				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			
1	0	9				FR 300. If the IEP indicates the student will participate in an alternate local assessment, explanation of why the student cannot participate in the regular assessment			
1	0	9				FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate			
						<b>ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)</b>			
9	0	1				FR 302. Measurable Annual Goals			
9	0	1				FR 303. Description of how student progress toward meeting goals will be measured			
9	0	1				FR 304. Description of when periodic reports on progress will be provided to parents			
9	0	1				FR 305. Documentation of progress reporting on Annual Goals			
1	0	9				FR 306. Short Term Objectives			
						<b>SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)</b>			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					0				
					14%				
					11%				
0	0	10				FR 310. If a student attends a Career or Vocational Technical School, evidence that the specially designed instruction addresses the student's needs in Career and Vocational Technical School			
6	0	4				FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
6	0	4				FR 312. If the student's most recent Evaluation Report contained recommendations for the provision of related services, including psychological counseling, did the IEP team address those recommendations in development of this IEP			
10	0	0				FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services			
7	0	3				FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP			
0	0	10				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			
10	0	0				FR 316. A conclusion regarding student eligibility for ESY			
10	0	0				FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination			
4	0	6				FR 318. Where ESY services were deemed appropriate, annual goals and when appropriate, short term objectives that are to be addressed in the child's ESY program			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<b>EDUCATIONAL PLACEMENT (File Reviews)</b>			
9	0	1				FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class			
9	0	1				FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum			
10	0	0				FR 322. Type of support, by amount (itinerant, supplemental, full-time)			
10	0	0				FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.			
10	0	0				FR 324. Location of student's program (name of LEA where the IEP will be implemented)			
10	0	0				FR 325. Location of student's program (name of School Building where the IEP will be implemented)			
6	0	4				FR 326. If child will not be attending his/her neighborhood school, reason why not			
						<b>PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)</b>			
10	0	0				FR 327. Completed Section A or Section B			
						<b>IEP DEVELOPMENT</b>			
						<b>INTERVIEW RESULTS (Parent &amp; General Education Teacher)</b>			
5	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
5	0	0	0			P 29. Did you participate in developing the current IEP for your child?			
5	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			
0	0	5	0			P 31. If you were unable to participate in person, did the school offer other arrangements for you to participate by phone or through other methods?			
5	0	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
5	0	0	0			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	5	0			P 32b. If no, what training or support would assist you?			
5	0	0	0			P 33. Were the services you requested for your child considered by the IEP team in the development of your child's current IEP?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	0	0			P 35. Was the current IEP developed at the IEP meeting?			
4	0	1	0			P 36. If there was a draft IEP developed prior to the IEP meeting were you provided a copy of the draft either before or at the meeting?			
5	0	0	0			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
0	0	5	0			P 38. If required IEP team members (special education teacher, general education teacher, or LEA) did not attend the meeting, did you agree in writing to them not being there?			
0	0	5	0			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		5	0			P 65. If you did not participate in your child's IEP meeting, what kept you from participating?			
7	0	2				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
2	5	2				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
2	0	7				GE 76. Were those recommendations considered by the IEP team?			
9	0	0				GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?			
6	0	3				GE 87. Do you provide progress monitoring data as part of the IEP development process?			
						<b>IEP CONTENT</b>			
						<b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>			
4	0	1	0			P 40. Did the IEP team consider the recommendations that were made in your child's most recent evaluation, including all recommendations that were made by the evaluation team for special education, related services, and supports for school personnel?			
5	0	0	0			P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons.			
9	0	0				GE 81. Are this student's goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	0				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
9	0	0				GE 83. Is the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 98. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?			
10	0	0				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 103. Are the student's annual goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
6	0	4				SE 104. If appropriate, are the student's annual goals based on functional performance?			
10	0	0				SE 106. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
10	0	0				SE 107. If the student's most recent Evaluation Report contained recommendations for provision of related services, including psychological counseling, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
10	0	0				SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the student, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
6	0	4				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA/Keystone Exams, PASA, and other district-wide/charter school-wide assessments?			
9	0	1				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
9	0	1				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	1				SE 117b. If yes, in what ways? Around same age peers, relationships. Communicates with same age peers & feels included. Getting opportunities to self correct. Application across content areas & life. Application across content/life. Application across content/life. Socialization has improved. Getting practice self-correcting. Exposed to curriculum. Exposed to positive peer relationships.			
0	0	10				SE 117c. If no, what does this student need that he/she is not receiving?			
10	0	0				SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
						<b>IEP IMPLEMENTATION</b>			
						<b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>			
5	0	0	0			P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP?			
5	0	0	0			P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
					5 0 0 0 0 0	P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals. Always Sometimes Rarely Never Don't Know Does not Apply			
					5 0 0 0 0 0	P 58. My child's progress is reported to me by the school in a manner that I understand. Always Sometimes Rarely Never Don't Know Does not Apply			
5	0	0	0			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	0				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
8	0	1				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
9	0	0				GE 79a. In the most recent IEP meeting for this student, did you discuss whether the student could be educated in a general education classroom for the entire school day?			
6	2	1				GE 79b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	3				GE 79c. If yes, what reasons were discussed for recommending removal? Needs. Below level in core subject. Based on needs. Support services. Special needs. Intervention			
0	0	3				GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? Based on needs. By need. Based on needs. IEP team meeting. Based on data & needs. Based on data.			
8	1	0				GE 79e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
2	0	7				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	0				GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?			
10	0	0				SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
10	0	0				SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP?			
10	0	0				SE 110. Was this student's current IEP implemented no later than 10 school days after its completion or no later than the IEP implementation date?			
10	0	0				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
7	0	3				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
10	0	0				SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?			
10	0	0				SE 120. Is this student receiving the supports and services agreed upon in his/her current IEP, including related services?			
						<b>PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>			
5	0	0	0			P 42. If your child's current IEP includes psychological counseling as a related service, and he/she receives these services, including transportation, are they provided at no cost to you?			
5	0	0	0			P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting?			
4	0	0	1			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
5	0	0	0			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	5	0			P 46. If you did not agree with the decision on ESY eligibility, were you given a written notice (NOREP/PWN) explaining that you could ask for a due process hearing?			
2	0	3	0			P 47. If your child was determined to be eligible for ESY services, did the IEP team decide upon the goals and services needed for the ESY program?			
10	0	0				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
2	0	8				SE 122. If this student was determined to be ESY eligible, did the IEP team determine what goals and services were needed and include them in the IEP?			
1	0	9				SE 122a. At the most recent IEP meeting, did the IEP team discuss the development of a plan to transition this student back into the school district (or charter school if student is enrolled in a charter school) with supplementary aids and services?			
1	0	9				SE 122b. Are staff from the home district (or charter school if student is enrolled in a charter school) involved with the planning and implementation of this student program?			
1	0	9				SE 122c. Does this student go on field trips, attend school functions or participate in extracurricular activities with his/her same age/grade peers who are non-disabled?			
1	0	9				SE 122d. Does this student need supplementary aids and services to participate in non-academic and/or extra-curricular activities?			
1	0	9				SE 122e. If yes, are needed supplementary aids and services being provided to this student?			
1	0	9				SE 122f. Are there routine opportunities for this student to interact with non-disabled peers that are planned and/or facilitated by school personnel?			
						<b>SECONDARY TRANSITION (Parent &amp; Special Education Teacher)</b>			
2	0	3	0			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
5	0	0	0			P 50a. In the most recent IEP meeting for your child, did you discuss whether your child could be educated in a general education classroom for the entire school day?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	0	0			P 50b. In the most recent IEP meeting, did the IEP team recommend removal of your child from the general education classroom for any part of the school day?			
0	0	0	0			P 50c. If yes, what reasons were discussed for recommending removal? Has greater needs. Based on needs. Needed services. Needed services. Intervention			
0	0	0	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided? Based on the degree of needs. Based on needs. IEP team meeting. IEP team decision. IEP team decision.			
5	0	0	0			P 50e. In the most recent IEP meeting, did the IEP team discuss whether your child could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
5	0	0	0			P 50f. In your opinion, is your child benefiting from participation in the general education classroom?			
0	0	0	0			P 50g. If yes, in what ways? Loves the program. Socially Progress has increased over time. Helped develop goals. Socially. Keep up with class & rest of peers.			
0	0	5	0			P 50h. If no, what does your child need that he/she is not receiving in the class?			
						P 59. I am satisfied with the transition services developed for my child. 2 Always 0 Sometimes 0 Rarely 0 Never 1 Don't Know 2 Does not Apply			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					3 0 0 0 1 1	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment.  Always Sometimes Rarely Never Don't Know Does not Apply			
7	0	3				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
6	1	3				SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting?			
						<b>Topical Area 6: NOREP/PWN</b>			
						<b>(File Reviews)</b>			
10	0	0				FR 328. NOREP/PWN is present in the student file			
10	0	0				FR 329. Demographic data			
10	0	0				FR 330. Type of action taken			
10	0	0				FR 331. A description of the action proposed or refused by the LEA			
10	0	0				FR 332. An explanation of why the LEA proposed or refused to take the action			
10	0	0				FR 333. A description of the other options the IEP team considered and the reason why those options were rejected			
10	0	0				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
10	0	0				FR 335. Description of other factor(s) relevant to LEA's proposal or refusal			
10	0	0				FR 336. Educational placement recommended (including amount and type)			
10	0	0				FR 337. Signature of school district superintendent or charter school CEO or designee			
10	0	0				FR 338. Parent signature or documentation of reasonable efforts to obtain consent (e.g. mailed to parents, certified mail, visit to the parent's home, etc.)			
10	0	0				FR 339. Parent has selected a consent option			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP			
						<b>INTERVIEW RESULTS (Parent)</b>			
0	0	5	0			P 34. If services that you requested for your child were rejected by the school, did you receive a written notice (NOREP/PWN) explaining why the request was rejected?			
					5 0 0 0 0 0	P 61. If I don't understand my child's educational rights, and I inquire about them, someone from the school takes the time to explain them to me. Always Sometimes Rarely Never Don't Know Does not Apply			
						<b>Topical Area 7: Additional Interview Responses</b>			
						<b>INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>			
					5 0 0 0 0 0	P 54. I am a partner with school personnel when we plan my child's education program. Always Sometimes Rarely Never Don't Know Does not Apply			
		0	0		3 3 3 1 3 3 3 3 3 2 4 2 1	P 66. Tell me anything you really like about your child's special education program. a. modifications b. progress reports c. staff-aide ratios d. staff's knowledge, training e. instructional materials g. staff open to suggestions, good communication h. follow the IEP i. support services j. student ratios k. staff's understanding and attitude l. more inclusion n. other The program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
		5	0			P 67. Tell me anything you would like to change about the program.			
		1	0		2 2	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. a. Very strongly agree b. Strongly agree			
						P 69. Additional comments about your child's program. The school has been very cooperative. Wonderful Staff respects opinions. Individual attention. Not frustrated.			
10	0	0				SE 101. Do you hold the required certification to implement this student's program?			
9	0	1				SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10				SE 101b. If no, what training or support would assist you?			
						<b>Topical Area 8: Student Interview Results</b>			
			0		4 2	S 126. What kind of support are you currently receiving? a. Learning Support h. Emotional Support			
5	0	0	0			S 127. Is this support enough to help you be successful in your school program?			
					2 3 0 0 0	S 128. How satisfied are you with your high school educational program? Very Somewhat A Little Not at All Don't Know			
						S 129. What do you like best about the program? It helps me do better in school subjects. Activities day. Personal connection with teachers, how they help. Testing accommodations. Lots of support. If I need something, staff is there for me.			
						S 130. What do you like least about the program? It is challenging. Gym Nothing The way people look at us.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					2 3 0 0 0	S 131. How satisfied are you with your special education supports/services? Very Somewhat A Little Not at All Don't Know			
						S 132. What do you like best about the special education supports/services? It keeps me on track. Level of work. Help is always there. Testing options. Get a lot of supports.			
						S 133. What do you like least about the special education supports/services? It is tough. Nothing Nothing Nothing			
					0 5 0 0 0	S 134. How much time do you spend with students who do not have disabilities? Too Much Enough A Little Not Enough Don't Know			
4	1	0	0			S 135. Do you participate in any extra-curricular activities?			
						S 136. If yes, which ones Sports Clubs Sports The Arts.			
						S 137. If no, why not Want to focus on school work.			
5	0		0			S 138. Were you invited to participate in the last IEP meeting? Other			
5	0		0			S 139. Did you participate in the last IEP meeting? Other			
3	0		2			S 140. Do you have a post secondary transition program? Other			
2	2		1			S 141. Do you have an employment transition program? Other			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	2		2			S 142. Do you have a community living transition program? Other			
4	0		1			S 143. Did you assist in the development of the transition program? Other			
4	0		1			S 144. Is that transition plan being followed? Other			
4	0		1			S 145. Did you discuss what you would do after graduation or finishing high school? Other			
			0		*	S 146. Which of the following agencies participate in your IEP development? e. None			
0	0		0			S 147. If any agency participated in your IEP did they assist you or provide services? Other			
						S 148. Comments			
5	0	0	0			S 149. Do you participate in any activities in the community?			
						S 150. If yes, which ones? Play sports. Sports Sports teams. Want to focus on school. The Arts.			
						S 151. If no, why not?			
						S 152. Are there any other agencies that could help you within the community? No Don't know of any. No No			
						<b>Topical Area 9: Other Non-compliance Issues</b>			
						<b>Topical Area 10: Other Improvement Plan Issues</b>			