

Mariana Bracetti Academy CS

**Charter Annual Report**

07/01/2013 - 06/30/2014

# School Profile

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## Demographics

1840 Torresdale Ave  
Philadelphia, PA 19124  
(215)291-4436

Phase:

Phase 3

CEO Name:

Angela Villani

CEO E-mail address:

avillani@mbacs.org

# Governance and Staff

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## *Leadership Changes*

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

There were no leadership changes during the 13-14 school year in either the Board of Trustees or in the school administration. Two board members resigned during the 2013-2014 School Year. Member Esaul Sanchez resigned on November 18, 2013, and member Virginia Neiswender resigned on June 30, 2014.

## *Board of Trustees Meeting Schedule*

<b>Location</b>	<b>Date and Time</b>
Mariana Bracetti Academy Charter School, 1840 Torresdale Avenue, Philadelphia, PA 19124	9/3/2013 6:00 PM
Mariana Bracetti Academy Charter School, 1840 Torresdale Avenue, Philadelphia, PA 19124	10/2/2013 6:00 PM
Mariana Bracetti Academy Charter School, 1840 Torresdale Avenue, Philadelphia, PA 19124	11/6/2013 6:00 PM
Mariana Bracetti Academy Charter School, 1840 Torresdale Avenue, Philadelphia, PA 19124	12/4/2013 6:00 PM
Mariana Bracetti Academy Charter School, 1840 Torresdale Avenue, Philadelphia, PA 19124	3/12/2014 6:00 PM
Mariana Bracetti Academy Charter School, 1840 Torresdale Avenue, Philadelphia, PA 19124	5/7/2014 6:00 PM
Mariana Bracetti Academy Charter School, 1840 Torresdale Avenue, Philadelphia, PA 19124	5/13/2014 6:00 PM
Mariana Bracetti Academy Charter School, 1840 Torresdale Avenue, Philadelphia, PA 19124	6/11/2014 6:00 PM
Mariana Bracetti Academy Charter School, 1840 Torresdale Avenue, Philadelphia, PA 19124	9/3/2014 6:00 PM
Mariana Bracetti Academy Charter School, 1840 Torresdale Avenue, Philadelphia, PA 19124	10/1/2014 6:00 PM
Mariana Bracetti Academy Charter School, 1840 Torresdale Avenue, Philadelphia, PA 19124	11/5/2014 6:00 PM
Mariana Bracetti Academy Charter School, 1840 Torresdale Avenue, Philadelphia, PA 19124	12/3/2014 6:00 PM
Mariana Bracetti Academy Charter School, 1840 Torresdale Avenue, Philadelphia, PA 19124	2/4/2015 6:00 PM
Mariana Bracetti Academy Charter School, 1840 Torresdale Avenue, Philadelphia, PA 19124	3/4/2015 6:00 PM
Mariana Bracetti Academy Charter School, 1840 Torresdale Avenue, Philadelphia, PA 19124	4/1/2015 6:00 PM

Mariana Bracetti Academy Charter School, 1840 Torresdale Avenue, Philadelphia, PA 19124	5/6/2015 6:00 PM
Mariana Bracetti Academy Charter School, 1840 Torresdale Avenue, Philadelphia, PA 19124	6/3/2015 6:00 PM

### ***Professional Staff Member Roster***

*There are no professional staff members.*

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

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### ***Quality of Teaching and Other Staff***

<b>Position Categories</b>	<b>All Employed per Category</b>	<b>Appropriately Certified</b>	<b>Promoted</b>	<b>Transferred</b>	<b>Terminated</b>	<b>Contracted for Following Year</b>
Chief Academic Officer/Director	1.00	1.00				1.00
Principal	1.00	1.00				1.00
Assistant Principal	3.00	3.00				3.00
Classroom Teacher (including Master Teachers)	57.00	56.00		9.00	4.00	44.00
Specialty Teacher (including Master Teachers)						
Special Education Teacher (including Master Teachers)	15.00	15.00				15.00
Special Education Coordinator	1.00	1.00				1.00
Counselor	4.00	4.00		1.00		3.00
Psychologist	1.00	1.00				1.00
School Nurse	1.00	1.00				1.00
<b>Totals</b>	<b>84.00</b>	<b>83.00</b>	<b>0</b>	<b>10.00</b>	<b>4.00</b>	<b>70.00</b>

Further explanation:

During the 2013-14 school year, 3 teachers resigned and were replaced. 6 teachers and 1 guidance counselor resigned at the end of the 2013-14 school year.

# Fiscal Matters

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## *Major Fundraising Activities*

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

The school has a separate foundation board and it is their primary responsibility to solicit funding for the school. The school received the second installment of its grant from the Frederick R. Haas Legacy Fund of The Philadelphia Foundation in the amount of \$188,000 to restore its pipe organ. The school held an ongoing Buy A Brick campaign which raised \$4370.00 in 2013-14.

## *Fiscal Solvency Policies*

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

The Board of Trustees has adopted financial policies and procedures which include the following- budgeting, accounting, practices, procurement, contracts, internal control, cash management, grant management, time and attendance, contracted services, etc. The School's budget, adopted in accordance with the timetable prescribed by the Commonwealth, serves as a blueprint for financial decision making during the fiscal year. The budget provides for the educational, building and administrative needs of the school community and also includes a reserve for contingencies. All purchases and personnel decision are reviewed for budgetary funds available prior to the issuance of a contract or purchase order. The business office provides interim financial reporting for the Board of Trustees and CEO on a monthly basis. The business manager meets with the school administrative team regularly and attends all board and finance committee meetings. Through careful monitoring of expenditures and revenues the school is able to assure that all expenditure and revenue categories remain within budget.

### **Fiscal Solvency Policies**

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

*No files have been uploaded.*

## *Accounting System*

Changes to the accounting system the charter school uses:

Santilli & Thomson, LLC provides accounting services to MBA per its agreement. Santilli & Thomson, LLC use a system called MIP from Sage which provides enhanced financial controls and government reporting. The School has adopted the provision of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board "*Basic Financial Statements and Management's Discussion and Analysis- for State and Local Governments.*" Statement 34 established standards for external financial reporting for all state and local

governmental 29 entities which includes a statement of net assets, a statement of activities and changes in net assets. It requires the classification of net assets into three components-invested in capital assets, net of related debt; restricted; and unrestricted. These calculations are defined as follows:

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

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

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

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### ***Financial Audits***

#### **Basics**

Audit Firm:	Zelenkofske Axelrod LLC
Date of Last Audit:	06/30/2014
Fiscal Year Last Audited:	2013-14

#### **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 a copy of the 2012-2013 Financial Audit. The 2013-2014 Financial Audit is not complete

### Financial Audit Report

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

*PDF file uploaded.*

### Citations

Financial audit citations and the corresponding Charter School responses

Description	Response
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### *Federal Programs Consolidated Review*

#### Basics

Title I Status: Yes  
 Date of Last Federal Programs Consolidated Review: 04/12/2011  
 School Year Reviewed: 2010-11

### Federal Programs Consolidated Review Report

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

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### Citations

Federal Programs Consolidated Review citations and the corresponding Charter School responses

Description	Response
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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 Special Education	Mariana Bracetti Academy Charter School	1
School Psychologist	Mariana Bracetti Academy Charter School	1
Special Education Teacher	Mariana Bracetti Academy Charter School	15

## **Special Education Contracted Services**

<b>Title</b>	<b>Amt. of Time per Week</b>	<b>Operator</b>	<b>Number of Students</b>
Occupational Therapist	3 Hours	Outside Contractor	10 or fewer
Personal Care Assistant	5 Days	Outside Contractor	10 or fewer
Physical Therapist	2.5 Hours	Outside	10 or fewer

		Contractor	
Speech/Language Therapist	2 Days	Outside Contractor	31

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

Date of Last Special Education Cyclical Monitoring:

03/29/2009

Link to Report (Optional):

Not Provided

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

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

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# Facilities

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

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

The School is currently located at 1840 Torresdale Avenue in the Frankford neighborhood of Philadelphia, Pennsylvania. The school completed renovations on its new building during the summer of 2013 and moved into the new School Facility in August of 2013.

Miscellaneous:

- Computers & computer carts
- Replacement furniture
- Windows

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

*\$80,868.55*

## *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:

We are currently reconfiguring to include grades K-2 in 2014-2015 with 3rd, 4th, and 5th grade to be added in each subsequent year. Future plans may include expanding the enrollment when the district allows and tearing down the faculty house when money is available.

## *Memorandums of Understanding*

<b>Organization</b>	<b>Purpose</b>
Teach for America	Acquisition of new full time teachers.
Teach for America	Teachers for Summer School

# 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 Arlene Holtz on 8/1/2014**

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*President, Board of Trustees*

**Affirmed by Angela Villani on 7/30/2014**

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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 Arlene Holtz on 8/1/2014**

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*President, Board of Trustees*

**Affirmed by Angela Villani on 7/30/2014**

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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 Arlene Holtz on 8/1/2014**

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*President, Board of Trustees*

**Affirmed by Angela Villani on 7/30/2014**

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*Chief Executive Officer*

Staff No.	Name of employee (List all names in alphabetical order)	Social Security # / Certificate #	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignmen	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
1	Arbutina, Nicholas		Instructional I: Mid-Level English 7-9, English & Social Studies 7-12	10th, 12th	Honors US History; US History; Psychology	1560	100%	0%
2	Bateman, Katie		Instructional I: Mid-Level Mathematics, General Science, Earth & Space, Citizenship, English 7-9 & K-6	8th	Science	1560	100%	0%
3	Berneke, Renee		Instructional I: Special Ed N-12, Elementary K-6, & Mid-Level Math 7-9; HOUSE Designation - Charters Only Mid-	6th-8th	Math	1560	100%	0%
4	Boglioli, Andrew		Instructional II Biology & Principal K-12	6th-12th	Assistant Principal	1560	100%	0%
5	Bradley, Amy		Instructional II: K-6 & Mid-Level English	6th	English Language Arts	1560	100%	0%
6	Brauch, April		Educational Specialist II - Secondary School Counselor	8th-9th	Guidance Counselor	1560	100%	0%
7	Britton, Sheryl		Special Education N-12 Intern	9th-12th	Inclusion	1560	100%	0%
8	Brophy, Patricia		Instructional I: Special Education N-12 & 7-12 English	9th-12th	Inclusion; Reading & Writing Strategies I	1560	100%	0%
9	Brown, Rebecca		Instructional II: Bus-Computer-Info Tech K-12, Elementary K-6, & Library Science K-12	9th-12th	Desktop Pub; Business Tech; Web Design	1560	100%	0%
10	Bungard, Stephanie		Instructional II English 7-12; Principal K-12	12th	English IV; Senior Seminar; AP English & Composition	1560	100%	0%
11	Calvo, Sarah		Instructional I: English 7-12	10th	Reading & Writing Strategies II; English II	1560	100%	0%
12	Carambo, Maria		Instructional I: English & Social Studies 7-12	6th-8th	Citizenship	1560	100%	0%
13	Carvalho, David		Program Specialist ESL; Instructional I K-6	6th-8th	ESL: ESL English; Language & Culture; Interm ESL Eng;	1560	100%	0%
14	Cassidy, Colleen		Instructional I: K-6 & Mid Level Math 7-9	7th	Math	1560	100%	0%
15	Clark, Adrienne		Instructional I Special Education N-12 & K-6	9th-12th	Life Skills: SPED English I-IV; History I-IV; Math I-IV	1560	100%	0%
16	Coda, Elizabeth		Intern Math 7-12	8th	Pre-Algebra; Honors Pre-Algebra	1560	100%	0%
17	Craig, Kristen		Instructional I English 7-12	10th	Reading & Writing Strategies II; Honors Lit	1560	100%	0%
18	Daniels, Shaun		Instructional II: Special Education N-12	9th-12th	Inclusion	1560	100%	0%
19	D'Asaro, Andrea		Program Specialist ESL K-12; Instructional II: Ment/Phys Handicap K-12, K-6, & Reading Specialist K-12	9th-12th	ESL	1560	100%	0%
20	Davids, Adrienne		Instructional I: K-6, Mid level Math 7-9 & Science 7-9; Admin I Principal K-12	6th-12th	Assistant Principal	1560	100%	0%
21	DeHart, Lauren		Instructional I: Social Studies 7-12	6th	Human Geography	1560	100%	0%
22	Delany, Michael		Instructional I Health & Phys Ed K-12	9th-12th	Phys Ed; Health; Health II/Body Systems; Sex	1560	100%	0%
23	DeSalvo, Marcia		Instructional I Social Studies 7-12	11th	Economics; Civics & Gov't; AP US Gov't & Politics;	1560	100%	0%
24	Dunn, Heidi		Instructional II: Mid-level English 7-9, Elementary K-6, & Early Childhood	8th	English; Honors English	1560	100%	0%
25	Funk, Molly		Instructional I: Communications & English 7-12	8th	English Language Arts	1560	100%	0%
26	Gaynor, Ashley		Instruction I: Mid-Level Math 7-9, Mid-Level English 7-9, Elementary K-6 & Special Ed N-12	8th	Inclusion	1560	100%	0%
27	Gaynor, Kathleen		Instructional II Communications 7-12	9th-12th	Intro to Theater; Scene Work; Theater Community	1560	100%	0%
28	Greer, Benjamin		Instructional I Health & Phys Ed K-12	6th-8th	Phys Ed	1560	100%	0%

29	Greig, Matthew		Instructional I: Math 4-8 & Science 4-8	8th	Pre-Algebra; Honors Pre-Algebra	1560	100%	0%
30	Guerre-Chaley, Rachel		Instructional I Social Studies 7-12	9th-10th	World History; US History	1560	100%	0%
31	Harris, Tonya		Educational Specialist II School Nurse K-12; Supervisory Supvr School Health Serv K-12	6th-12th	School Nurse	1560	100%	0%
32	Hartman, Matthew		Instructional I: Bus-Computer-Info Tech K-12 & Elementary K-6	6th-8th	Technology	1560	0%	100%
33	Herbert, Khristina		Instructional I: Special Ed N-12 & English 7-12	9th-12th	Life Skills	1560	100%	0%
34	Holstrom, Catherine		Instructional I: English 7-12 & Elementary K-6; Program Specialist ESL K-12	9th-12th	ESL: ESL English; Intermediate ESL English	1560	100%	0%
35	Houwen, Elizabeth		Instructional I Math 7-12	10th-11th	Algebra II Numeracy; Honors Algebra II; Analy	1560	100%	0%
36	Howell, Veronica		Instructional I: English 7-12 & Social Studies 7-12	11th-12th	SAT Reading & Writing; English IV; Honors English	1560	100%	0%
37	Huerta, Guadalupe		Intern Spanish K-12 (4490)	9th-12th	Intro to Spanish	1560	100%	0%
38	Kain, Nicole		Instructional I Health & Physical Ed K-12	6th-8th	Health	1560	100%	0%
39	Kay, Bryony		Educational Specialist II: School Psychologist K-12 & School Counselor K-6	6th-12th	School Psychologist	1560	100%	0%
40	Keister, Derrick		Instructional I Mathematics 7-12	12th	Financial Education; Honors PreCal I; Calc	1560	100%	0%
41	Keyser, Carla		Instructional I Mathematics 7-12	9th	Algebraic Concepts; Honors Algebra I; Algebra I	1560	100%	0%
42	Kilmetz, Jessica		Instructional I: Library Science K-12, Elementary K-6, Mid-Level English 7-9, & English 7-12; Administrative I	6th-12th	Assistant Principal	1560	100%	0%
43	Koutsky, Dylan		Intern: Math & Special Ed 7-12	9th-12th	Consumer Math; Geometric & Algebraic	1560	100%	0%
44	Kroch, David		Instructional I: Social Studies 7-12 & Special Education N-12	9th-12th	World History; Transitions; Citizenship	1560	100%	0%
45	Luczkowski, Meghann		Intern: English & Special Ed 7-12	6th-8th	English Language Arts	1560	100%	0%
46	Macklin, Tracey		Instructional I: Special Ed N-12, Elementary K-6, Mid-Level Citizenship 7-9	6th-12th	Special Education Director	1560	100%	0%
47	Maguire, Maureen		Instructional I: English 7-12, Mid-Level Citizenship 7-9, Social Studies 7-12	9th, 12th	State of the World; Honors World History; Contemp	1560	100%	0%
48	Maher, Kevin		Instructional I: Biology 7-12 and Earth & Space Science 7-12	6th	Science	1560	100%	0%
49	Martin, Heather		Instructional I: English & Social Studies 7-12	6th	English Language Arts	1560	100%	0%
50	McQuaile, Una		Educational Specialist I Secondary School Counselor 7-12	9th-12th	Guidance Counselor	1560	100%	0%
51	McTague, Michael		Educational Specialist II Secondary School Counselor 7-12	9th-12th	Guidance Counselor	1560	100%	0%
52	Mier, Dustin		Instructional I: Special Education N-12, Mid-Level Science 7-9, & Social Studies 7-12	6th-8th	US/World History	1560	100%	0%
53	Minken, Zachary		Instructional I: General Science & Chemistry 7-12	9th	Intro to Physical Science; Honors Intro to Phys Sci	1560	100%	0%
54	Neibauer, David		Instructional II Chemistry 7-12	11th	Chemistry; Honors Chemistry; Gen Chem	1560	100%	0%
55	Neill, Sarah		Instructional I Math 7-12	10th-11th	Honors Algebra II; Geometric Concepts; Geometry; Honors Geo	1560	100%	0%
56	Nickerson, Alison		Instructional I English 7-12	11th	Lit Analysis; English III	1560	100%	0%
57	O'Brien, Rachel		Instructional I: Special Ed N-12; English 7-12; Elementary K-6	9th-12th	Reading & Writing Strategies I/II; Literary Analysis; Senior Seminar; English I-IV	1560	100%	0%
58	O'Keefe, Liza		Instructional I: Special Education N-12 & Elementary K-6	7th	Inclusion	1168	100%	0%

59	Oswald, Garret	Administrative I Principal K-12; Instructional II: Health & Phys Ed K-12 & Principal K-12	9th-12th	Phys Ed; Sex Ed/Drug Aware; Health; Health II & Body Sys	1560	100%	0%
60	Pacitti, Joseph	Instructional I English 7-12 (3230)	9th	Reading & Writing Strategies I; Honors Lit Analysis & Comp I; Eng I; Honors Eng I	1560	100%	0%
61	Pawlak, Kali	Instructional I: English 7-12	7th	English Language Arts	1560	100%	0%
62	Pickersgill, John	Instructional I English 7-12	9th	Reading & Writing Strategies I; English I	1560	100%	0%
63	Prusinowski, Michael	Instructional I: Mid-Level English 7-9 & Social Studies 7-12	7th	World History II	1560	100%	0%
64	Reifsnnyder, Claude	Instructional II: Special Education N-12 & Social Studies 7-12	6th	Inclusion	1560	100%	0%
65	Rigoulot, Catherine	Instructional I: General Science 7-12, Special Ed N-12, & Biology 7-12	9th-12th	Biology; Environmental Science	1560	100%	0%
66	Ritter, Kurt	Instructional I: Environmental Educ K-12, General Science & Biology 7-12	12th	Ecology; Anatomy & Physiology; Envir Sci	1560	100%	0%
67	Royal, Renee	Instructional I: General Science & Biology 7-12	10th	Biology; Honors Bio	1560	100%	0%
68	Schadle, Brandon	Instructional II Mathematics 7-12	9th, 11th	Honors Algebra I; Algebraic Concepts; Algebra 1 & 2	1560	100%	0%
69	Schafer, Anastasia	Instructional I: Citizenship, Social Studies, & English 7-12; Program Specialist ESL	8th	World Geography	1560	100%	0%
70	Seidler, Casey	Instructional II Art K-12	6th-8th	Art	1560	100%	0%
71	Sitko-Reitz, Katherine	Instructional II Art K-12	9th-12th	Color & Design; Drawing; Portfolio	1560	100%	0%
72	Skowronski, David	Educational Specialist II Secondary School Counselor 7-12	6th-7th	Guidance Counselor	1560	100%	0%
73	Somma, Jana	Administrative Principal K-12; Supervisory Supvr Curr & Inst K-12; Instructional II: Early Childhood N-3 & K-6	6th-12th	Principal	1560	100%	0%
74	Stahlhut, Caitlin	Instructional I English 7-12; Program Specialist ESL	6th-8th	ESL: Language Lab	1560	100%	0%
75	Starkey, Olga	Instructional I Spanish K-12	9th-12th	Intermediate Spanish			
76	Stevens, Lauren	Instructional I: Mid-Level Citiz. Ed, Science, & Math 7-9, Elementary K-6, Early Childhood N-3 & Special Ed N-12	6th	Math	1560	100%	0%
77	Strubeck, Emilee	Instructional I: Mid-level English 7-9, Elementary K-6; Program Specialist ESL K-12	7th	English Language Arts	1560	100%	0%
78	Tanenbaum, Max	Instructional I Math 7-12	11th	Algebra II Numeracy; SAT Math Prep; Algebra II	1560	100%	0%
79	Umberger, Ashley	Instructional I Mathematics 7-12	6th	Math	1560	100%	0%
80	Weaver, Geoffrey	Intern Math 7-12	9th-10th	Algebraic & Geometric Concepts; Geometry; Honors Geo	1560	100%	0%
81	Westfield, John	NOT CERTIFIED	6th-8th	Physical Education	1560	0%	100%
82	Wilson, Bruce	Instructional I: Elementary K-6, General Science 7-12 & Mid-Level Science 7-9	7th	Science	1560	100%	0%
83	Yeremian, Vartouhi	Instructional I: Mid-Level Math 7-9 & Elementary K-6	7th	Math	1560	100%	0%

PA Department of Education, 333 Market Street, Harrisburg, PA 17126-0333  
Total Number of Administrators (do not include CEO) 4  
Total Number of Teachers 72 Counselors 4 School Nurse 1 Others 2  
Total Number of Professional Staff 83

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

Name of School Mariana Bracetti Academy Charter School

Address of School 1840 Torresdale Avenue, Philadelphia, PA 19124

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	8,851
	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>	12,549
	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	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	53,150
	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	
	6890	Other Revenues from Intermediary Sources	

6891	E-Rate	1,045
<b>6900</b>	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	
6910	Rentals	
6920	Contributions & Donations from Private Sources / Capital Contributions	190,089
6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
6940	Tuition from Patrons	
6941	Regular Day School Tuition	
6942	Summer School Tuition	
6943	Adult Education Tuition	
6944	Receipts From Other LEAs in Pennsylvania - Education	
6945	Receipts from Out-of-State LEAs	12,476,812
6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
6947	Receipts from Members of Intermediate Units for Education by Withholding	
6948	Receipts from Members of Intermediate Units for Direct Contributions	
6949	Other Tuition from Patrons	
6950	Unassigned	
6960	Services Provide Other Local Governmental Units / LEAs	
6961	Transportation Services Provided Other Pennsylvania LEAs	
6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
6970	Services Provided Other Funds	
6980	Revenue from Community Service Activities	
6990	Refunds and Other Miscellaneous Revenue	
6991	Refunds of a Prior Year Expenditure	
6999	Other Revenues Not Specified Above	9,858
		16
<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		<b>REVENUES FOR NON-EDUCATIONAL PROGRAMS</b>	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
	7330	Health Services (Medical, Dental, Nurse, Act 25)	12,063
	7340	Unassigned	
	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	
7400		<b>VOCATIONAL TRAINING OF THE UNEMPLOYED</b>	
7500		<b>STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS</b>	
	7502	Dual Enrollment Grants	
	7503	Project 720/High School Reform	
	7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	
7600		<b>REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS</b>	
			22,714
7800		<b>REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS</b>	
	7810	State Share of Social Security and Medicare Taxes	
	7820	State Share of Retirement Contributions	
			442,030
7900		<b>REVENUE FOR TECHNOLOGY</b>	
	7910	Educational Technology	
	7990	Other Technology Grants	
8000		<b>REVENUE FROM FEDERAL SOURCES</b>	
8100		<b>UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT</b>	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		<b>UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH</b>	
8300		<b>RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT</b>	
	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)	601,178
	8520	Vocational Education	
	8530	Child Nutrition Program	456,749
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	Unassigned	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	
9000		<b>OTHER FINANCING SOURCES</b>	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	

	9320	Special Revenue Fund Transfers	
	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
<b>TOTAL REVENUES</b>			14,287,104

NOTES:

See "NOTES WORKSHEET" for disclaimer

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

Name of School Mariana Bracetti Academy Charter School

Address of School 1840 Torresdale Avenue, Philadelphia, PA 19124

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

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

**EXPENDITURES**

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	4,439,018
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	1,443,878
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	205,123
1600	ADULT EDUCATION PROGRAMS	
1700	HIGHER EDUCATION PROGRAMS	
1800	PRE-KINDERGARTEN	
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	
2110	Supervision of Pupil Personnel Services	
2120	Guidance Services	364,263
2130	Attendance Services	
2140	Psychological Services	98,383
2150	Speech Pathology and Audiology Services	
2160	Social Work Services	
2170	Student Accounting Services	
2190	Other Pupil Personnel Services	
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	
2210	Supervision of Educational Media Services	

	2220	Technology Support Services	
	2230	Educational Television Services	
	2240	Computer-Assisted Instruction Support Services	
	2250	School Library Services	
	2260	Instruction and Curriculum Development Services	170,014
	2270	Instructional Staff Professional Development Services	80,390
	2280	Nonpublic Support Services	
	2290	Other Instructional Staff Support	91,980
2300		SUPPORT SERVICES - ADMINISTRATION	
	2310	Board Services	
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	102,490
	2360	Office of the Superintendent (Executive Director) Services	308,320
	2370	Community Relations Services	111,678
	2380	Office of the Principal Services	1,281,290
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	102,932
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	80,989
	2590	Other Support Services - Business	371,806
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	2,687,816
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	173,320
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	

	2750	Nonpublic Transportation	
	2790	Other Student Transportation Services	
2800		<b>SUPPORT SERVICES - CENTRAL</b>	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	628,579
	2860	Management Services	
	2890	Other Support Services Central	
2900		<b>OTHER SUPPORT SERVICES - CENTRAL</b>	
	2990	Pass-Thru Funds	
3000		<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100		<b>FOOD SERVICES</b>	
			585,877
3200		<b>STUDENT ACTIVITIES</b>	
	3210	School Sponsored Student Activities	
	3250	School Sponsored Athletics	46,207
			35,742
3300		<b>COMMUNITY SERVICES</b>	
	3310	Community Recreation	
	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
			3,357
3400		<b>SCHOLARSHIPS AND AWARDS</b>	
			14,450
4000		<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES</b>	
4100		<b>SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL</b>	
4200		<b>EXISTING SITE IMPROVEMENT SERVICES</b>	
4300		<b>ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL</b>	
4400		<b>ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS</b>	

4500	BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600	EXISTING BUILDING IMPROVEMENT SERVICES	
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	9,829
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
	<b>TOTAL EXPENDITURES</b>	<b>13,437,731</b>

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

849,373

NOTES:

See "NOTES WORKSHEET" for disclaimer

This financial statement has been prepared on a modified accrual basis solely to comply with a thirty day deadline required by the Commonwealth of Pennsylvania. As a result of this truncated timeline, this financial statement has not been prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board and may not include all accruals and/or depreciation expenses. It may materially differ from the school's final audited financial statements. Therefore, the charter school, its board and administration accept no responsibility for accuracy of the information contained herein.

Mariana Bracetti Academy Charter School reserves all available objections regarding the required provision of Addendum B with the Annual Report for Charter Schools. Mariana Bracetti Academy Charter School reserves its right for administrative/judicial relief pursuant to the Public School Code, Administrative Agency Law, the Pennsylvania Code and Charter School Law. Mariana Bracetti Academy Charter School specifically denies that the provision of this financial statement to PDE in order to remain compliant with 24 PS Section 17-1728-A(b) and in accordance with its Charter constitutes any waiver of its rights as defined by Public School Code, Administrative Agency Law, the Pennsylvania Code and Charter School Law. Finally, Mariana Bracetti Academy Charter School reserves the right to supplement or revise this submission with additional documentation which may be introduced into evidence at any subsequent proceeding.

**MARIANA BRACETTI ACADEMY CHARTER SCHOOL**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2013**

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
YEAR ENDED JUNE 30, 2013

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MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
YEAR ENDED JUNE 30, 2013

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# Zelenkofske Axelrod LLC

## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Mariana Bracetti Academy Charter School  
Philadelphia, Pennsylvania

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, and each major fund of Mariana Bracetti Academy 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 Mariana Bracetti Academy 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 an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 opinion.

### **Opinions**

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

<i>Harrisburg</i>	<i>Lehigh Valley</i>	<i>Philadelphia</i>	<i>Pittsburgh</i>
830 Sir Thomas Court, Suite 100 Harrisburg, PA 17109 717.561.9200 Fax 717.561.9202	1101 West Hamilton Street Allentown, PA 18101-1043 610.871.5077 Fax 717.561.9202	2370 York Road, Suite A-5 Jamison, PA 18929 215.918.2277 Fax 215.918.2302	3800 McKnight E. Drive, Suite 3805 Pittsburgh, PA 15237 412.367.7102 Fax 412.367.7103

# Zelenkofske Axelrod LLC

Page 2

Board of Trustees  
Mariana Bracetti Academy Charter School  
Philadelphia, Pennsylvania

## 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 through 8 and 33 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 inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do 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

As described in Note 1 to the financial statements, in 2013 Mariana Bracetti Academy Charter School adopted the remaining provisions of Governmental Accounting Standards Board's Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements," Statement No. 61, "The Financial Reporting Entity: Omnibus," Statement No. 62, "Codification of Accounting and Financial Reporting Guidance in Pre-November 30, 1989 FASB and AICPA Pronouncements," and Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflow of Resources, and Net Position."

### Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Mariana Bracetti Academy Charter School's financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. 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 financial statements. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements taken as a whole.

# Zelenkofske Axelrod LLC

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Board of Trustees  
Mariana Bracetti Academy Charter School  
Philadelphia, Pennsylvania

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2013 on our consideration of Mariana Bracetti Academy Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Mariana Bracetti Academy Charter School's internal control over financial reporting and compliance.



ZELENKOFKSKE AXELROD LLC

Jamison, Pennsylvania  
December 18, 2013

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013

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

**Financial Highlights**

- Total general fund revenues for the fiscal year ended June 30, 2013 were \$14,088,110 representing an increase of \$495,296 from June 30, 2012.
- At the close of the current fiscal year, the School reported an ending general fund balance of \$3,426,231. This fund balance decreased from the previous year-end fund balance as the result of a \$898,575 excess of expenditures over revenues for the year ended June 30, 2013.
- The School's general fund cash balance as of June 30, 2013 was \$3,639,237, representing a cash decrease of \$287,184 from June 30, 2012.

**Overview of the Financial Statements**

The discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The School's basic financial statements, as presented, comprise four components: Management's Discussion and Analysis (this section), the basic financial statements, budgetary comparison and reports required under *Government Auditing Standards*.

**Government-Wide Financial Statements**

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

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

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

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.

In the statement of net position and 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.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013

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

**Fund Financial Statements**

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

Most of the School's basic services are reported in the 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 financial 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 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) is the same as business-type activities we report in the government-wide statements, but provides 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.

**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*.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
JUNE 30, 2013

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

**Government-Wide Financial Analysis**

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

**Governmental Activities**

	<u>2013</u>	<u>2012</u>
<b>Assets</b>		
Other Assets	\$ 5,256,599	\$ 5,553,600
Capital Assets, Net	<u>742,496</u>	<u>789,920</u>
Total Assets	<u>5,999,095</u>	<u>6,343,520</u>
<b>Liabilities</b>		
Other Liabilities	<u>2,193,928</u>	<u>1,832,226</u>
Total Liabilities	<u>2,193,928</u>	<u>1,832,226</u>
<b>Net Position</b>		
Net Investment in Capital Assets	742,496	789,920
Board Designations	3,000,000	3,000,000
Unrestricted	<u>62,671</u>	<u>721,374</u>
Total Net Position	<u>\$ 3,805,167</u>	<u>\$ 4,511,294</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's Governmental Activities, assets exceeded liabilities by \$3,805,167 as of June 30, 2013, a decrease of \$706,127 from June 30, 2012.

**Business-Type Activities**

	<u>2013</u>	<u>2012</u>
<b>Assets</b>		
Other Assets	\$ 93,032	\$ 155,558
Capital Assets, Net	<u>7,119</u>	<u>24,066</u>
Total Assets	<u>100,151</u>	<u>179,624</u>
<b>Liabilities</b>		
Other Liabilities	<u>53,427</u>	<u>166,120</u>
Total Liabilities	<u>53,427</u>	<u>166,120</u>
<b>Net Position</b>		
Net Investment in Capital Assets	7,119	24,066
Unrestricted	<u>39,605</u>	<u>(10,562)</u>
Total Net Position	<u>\$ 46,724</u>	<u>\$ 13,504</u>

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
JUNE 30, 2013

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

**Business-Type Activities (Continued)**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the School's Business Type Activities, assets exceeded liabilities by \$46,724 as of June 30, 2013, an increase of \$33,220 from June 30, 2012.

The School's revenues are predominately from the School District of Philadelphia, based on the student enrollment. For the year ended June 30, 2013, the School's total expenditures of \$15,793,808 exceeded revenues of \$15,120,901 by \$672,907.

The School's revenues and expenses for governmental and business type activities are as follows:

	<u>2013</u>	<u>2012</u>
Revenues		
Local Sources	\$ 11,606,576	\$ 11,471,456
State Sources	811,291	674,980
Federal Sources	2,158,535	2,171,748
Charges for Services	59,158	22,879
Miscellaneous	<u>485,341</u>	<u>161,794</u>
Total Revenues	15,120,901	14,502,857
Expenses		
Instruction	6,847,260	7,619,756
Support Services	7,814,604	6,360,911
Non-Instructional Services	113,573	210,803
Debt Service	18,800	21,051
Food Service	<u>999,571</u>	<u>912,328</u>
Total Expenses	15,793,808	15,124,849
Change in Net Position	<u>(672,907)</u>	<u>(621,992)</u>
Net Position, Beginning	<u>4,524,798</u>	<u>5,146,790</u>
Net Position, Ending	<u>\$ 3,851,891</u>	<u>\$ 4,524,798</u>

**Governmental Fund**

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

The School's governmental fund reported ending fund balance of \$3,426,231. For the year ended June 30, 2013, the General Fund's expenditures (\$14,746,813) and other financing uses (\$239,872) exceeded revenues (\$14,088,110) by \$898,575. The subsidy revenue received from the School District of Philadelphia is \$11,606,576 of total governmental fund revenue. This represents an increase of \$135,120 from June 30, 2012. The largest asset in the School's governmental fund as of June 30, 2013 is cash of \$3,639,237.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
JUNE 30, 2013

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

**Food Service Fund**

The focus of the School's *Food Service Fund* is to provide information on the services it provides to students and the charges to students for services as well as the state and federal grants that fund these services.

The School's Food Service Fund reported ending net position of \$46,724. For the year ended June 30, 2013, the Food Service Fund's revenues (\$1,032,791) exceeded expenses (\$999,571) by \$33,220.

**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, equipment and debt service. There were no formal budget amendments made that were required to be submitted to the State of Pennsylvania. Actual revenues exceeded budgeted revenues by \$208,596, primarily due to other revenue. Actual expenditures exceeded budget by \$67,883 primarily due to greater than anticipated capital outlays.

**Capital Asset and Debt Administration**

As of June 30, 2013, the School's investment in capital assets for its governmental and business-type activities totaled \$749,615 (net of accumulated depreciation). As of June 30, 2012, the School's investment in capital assets for its governmental and business-type activities totaled \$813,986 (net of accumulated depreciation). These investments in capital assets include leasehold improvements, furniture and fixtures, and equipment. During the year, the School incurred depreciation expense of \$268,746. Additional information on the School's capital assets can be found in Note 3 of this report.

In October 2011, the School borrowed a \$794,534 loan to finance the purchase of computers. The outstanding balance at June 30, 2013 was \$363,560. Additional information on the School's loan payable can be found in Note 12 of this report.

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

The School's primary source of revenue, the per pupil subsidy provided by the School District of Philadelphia, will change for the fiscal year 2013-2014. The rate per regular education student will increase from \$8,096 to \$8,597 and the rate per special education student will increase from \$19,660 to \$22,242.

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

The school, along with its Foundation, borrowed approximately \$24.4 million in December 2011 and is presently in the process of renovating the former Northeast Catholic High School building located on Torresdale Avenue just east of Kensington Avenue. The school expects to occupy the building by September 1, 2013 for the 2013 – 2014 school year. In addition, the school will pay the foundation monthly rent which will fund the debt service payments and get Brazo de Oro out of its deficit in future years.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
JUNE 30, 2013

**Contacting the School's Financial Management**

The financial report is designed to provide interested parties a general overview of the School's finances. Questions regarding any of the information provided in this report should be addressed to: Chief Executive Officer, Mariana Bracetti Academy Charter School, 2501 Kensington Avenue, Philadelphia, PA 19125.

**Component Unit**

Brazo de Oro Children's Foundation (the Foundation) is a component unit of the School and is reported in a separate column in the government-wide financial statements to emphasize that the Foundation is legally separate from the School. Complete financial statements of Brazo de Oro Children's Foundation can be obtained at Santilli & Thomson, 13000 Lincoln Drive West, Suite 302, Marlton, NJ 08053.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
STATEMENT OF NET POSITION  
JUNE 30, 2013

	Governmental Activities	Business-type Activities	Total Primary	Component Unit
<u>Assets</u>				
Cash - Unrestricted	\$ 3,639,237	\$ -	\$ 3,639,237	\$ 12,042
Cash - Restricted	\$ -	\$ -	\$ -	\$ 6,422,632
State Subsidies Receivable	392,450	2,390	394,840	-
Federal Subsidies Receivable	222,826	45,482	268,308	-
Other Receivables	238,477	41,007	279,484	-
Inventory	98,227	-	98,227	-
Prepaid Expenses	14,069	-	14,069	-
Due From Foundallon	655,466	-	655,466	-
Interfund Balances	(4,153)	4,153	-	-
Issue Costs	-	-	-	789,392
Capital Assets, Not Being Depreciated	-	-	-	15,228,755
Capital Assets, Net of Accumulated Depreciation	<u>742,496</u>	<u>7,119</u>	<u>749,615</u>	<u>3,100,587</u>
<b>Total Assets</b>	<u>5,999,095</u>	<u>100,151</u>	<u>6,099,246</u>	<u>25,553,408</u>
<u>Liabilities</u>				
Accounts Payable	1,740,490	53,427	1,793,917	1,693,085
Loan Payable	363,560	-	363,560	-
Due to School	-	-	-	655,466
Unearned Revenue	89,878	-	89,878	-
Bonds Payable - Long Term, Net of Original Issue Discount	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,093,881</u>
<b>Total Liabilities</b>	<u>2,193,928</u>	<u>53,427</u>	<u>2,247,355</u>	<u>26,442,432</u>
<u>Net Position</u>				
Net Invested in Capital Assets	742,496	7,119	749,615	-
Board Designated	3,000,000	-	3,000,000	-
Unrestricted	<u>62,671</u>	<u>39,605</u>	<u>102,276</u>	<u>(889,024)</u>
<b>Total Net Position</b>	<u>\$ 3,805,167</u>	<u>\$ 46,724</u>	<u>\$ 3,851,891</u>	<u>\$ (889,024)</u>

The accompanying notes are an integral part of the financial statements.

**MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2013**

Functions	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position			Component Unit
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	Total	
<b>Governmental Activities</b>							
Instruction	\$ 6,847,260	\$ -	\$ 1,144,878	\$ (5,702,382)	\$ -	\$ (5,702,382)	\$ -
<b>Support Services</b>							
Student Support	426,255	-	-	(426,255)	-	(426,255)	-
Instructional Staff	356,657	-	79,975	(276,682)	-	(276,682)	-
Administration	1,632,549	-	-	(1,632,549)	-	(1,632,549)	-
Pupil Health	105,468	-	-	(105,468)	-	(105,468)	-
Business	429,743	-	-	(429,743)	-	(429,743)	-
Operation & Maintenance	4,365,033	-	-	(4,365,033)	-	(4,365,033)	-
Central	498,899	-	-	(498,899)	-	(498,899)	-
<b>Operation of Non-Instructional Services</b>							
Student Activities and Community	105,588	-	8,575	(97,011)	-	(97,011)	-
Scholarship and Awards	7,987	-	-	(7,987)	-	(7,987)	-
Debt Service	18,800	-	-	(18,800)	-	(18,800)	-
<b>Total Governmental Activities</b>	<b>\$ 14,794,237</b>	<b>\$ -</b>	<b>\$ 1,233,428</b>	<b>\$ (13,560,809)</b>	<b>\$ -</b>	<b>\$ (13,560,809)</b>	<b>-</b>
<b>Business-type Activities</b>							
Food Services	999,571	59,158	925,107	-	(15,306)	(15,306)	-
<b>Component Unit</b>							
Interest Expense	-	-	-	-	-	-	1,791,964
Amortization Expense	-	-	-	-	-	-	49,500
All Other Expenses	-	-	-	-	-	-	43,165
<b>Total Component Unit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,884,629</b>
<b>Total Primary Government Activities</b>	<b>\$ 15,793,808</b>	<b>\$ 59,158</b>	<b>\$ 2,158,535</b>	<b>\$ (13,560,809)</b>	<b>\$ (15,306)</b>	<b>\$ (13,576,115)</b>	<b>\$ 1,884,629</b>
<b>General Revenues</b>							
Local Educational Agencies				11,606,576	-	11,606,576	-
State Grants and Reimbursement				762,765	48,526	811,291	-
Rent Revenue				-	-	-	1,770,356
All Other Revenue				485,341	-	485,341	69,502
<b>Total General Revenue</b>				<b>12,854,682</b>	<b>48,526</b>	<b>12,903,208</b>	<b>1,859,858</b>
<b>Change in Net Position</b>				<b>(708,127)</b>	<b>33,220</b>	<b>(672,907)</b>	<b>(24,771)</b>
<b>Net Position - Beginning of Year</b>				<b>4,511,294</b>	<b>13,504</b>	<b>4,524,798</b>	<b>(864,253)</b>
<b>Net Position - End of Year</b>				<b>\$ 3,805,167</b>	<b>\$ 46,724</b>	<b>\$ 3,851,891</b>	<b>\$ (889,024)</b>

The accompanying notes are an integral part of the financial statements.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
BALANCE SHEET – GOVERNMENTAL FUND  
JUNE 30, 2013

	General Fund
<u>Assets</u>	
Assets	
Cash	\$ 3,639,237
State Subsidies Receivable	392,450
Federal Subsidies Receivable	222,826
Other Receivables	238,477
Inventory	98,227
Prepaid Expenses	14,069
Due From Foundation	655,468
Total Assets	\$ 5,260,752
<u>Liabilities and Fund Balance</u>	
Liabilities	
Accounts Payable and Accrued Expenses	1,740,490
Due To Food Service	4,153
Deferred Revenue	89,878
Total Liabilities	1,834,521
Fund Balance	
Nonspendable	112,296
Assigned	3,000,000
Unassigned	313,935
Total Fund Balance	3,426,231
Total Liabilities and Fund Balance	\$ 5,260,752

The accompanying notes are an integral part of the financial statements.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
 RECONCILIATION OF THE BALANCE SHEET OF THE GOVERNMENTAL FUND  
 TO THE STATEMENT OF NET POSITION  
 JUNE 30, 2013

Total Fund Balances for Governmental Fund \$ 3,426,231

Total Net Position Reported for Governmental Activities in the Statement  
 of Net Position is Different because:

Capital Assets used in governmental funds are not financial resources and  
 therefore, are not reported in the fund. Those assets consist of:

Textbooks	63,221	
Software	29,165	
Furniture and Fixtures	154,548	
Leasehold Improvements	894,081	
Equipment	219,328	
Capital Leases	1,277,980	
Accumulated Depreciation and Amortization	<u>(1,895,827)</u>	<u>742,496</u>

Some liabilities are not due and payable in the current period and therefore  
 are not reported in the governmental funds.

Loan Payable		<u>(363,560)</u>
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Total Net Position of Governmental Activities \$ 3,805,167

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
 GOVERNMENTAL FUND  
 YEAR ENDED JUNE 30, 2013

	General Fund
<b>Revenues</b>	
Local Educational Agency Assistance	\$ 11,606,576
State Sources	762,765
Federal Sources	1,233,428
Other Revenue	485,341
Total Revenues	14,088,110
<b>Expenditures</b>	
Instruction	6,790,788
Support Services	7,619,277
Non-Instructional Services	113,573
Debt Service	18,800
Capital Outlay	204,375
Total Expenditures	14,746,813
Revenue Under Expenditures	(658,703)
<b>Other Financing Sources (Uses)</b>	
Repayments on Note Payable	(239,872)
Total Other Financing Sources (Uses)	(239,872)
Net Change In Fund Balance	(898,575)
Fund Balance - Beginning of Year	4,324,806
Fund Balance - End of Year	\$ 3,426,231

The accompanying notes are an integral part of the financial statements.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND TO  
 THE STATEMENT OF ACTIVITIES  
 YEAR ENDED JUNE 30, 2013

Net Change in Fund Balance - Total Governmental Fund \$ (898,575)

Amounts Reported for Governmental Activities in the Statement of Activities  
 are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Capital Outlays	204,375
Depreciation Expense	<u>(251,799)</u>

The governmental funds report capital lease proceeds as financing sources, while the repayment of the lease principal is reported as an expenditure. In the statement of net position, however, the capital lease obligation increases long-term liabilities and does not affect the statement of activities and payment of obligation reduces the liability. The net effect of these differences in the treatment of capital leases is as follows:

Principal Repayments	<u>239,872</u>
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Change in Net Position of Governmental Activities \$ (706,127)

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
STATEMENT OF NET POSITION – PROPRIETARY FUND  
YEAR ENDED JUNE 30, 2013

		<u>Fund</u>
<u>Assets</u>		
Assets		
State Subsidies Receivable	\$	2,390
Federal Subsidies Receivable		45,482
Other Receivables		41,007
Due From General Fund		4,153
Capital Assets, Net of Accumulated Depreciation		7,119
Total Assets	\$	100,151
<u>Liabilities and Fund Balance</u>		
Liabilities		
Accounts Payable		53,427
Total Liabilities		53,427
Net Position		
Net Invested In Capital Assets		7,119
Unrestricted		39,605
Total Net Position		46,724
Total Liabilities and Net Position Balance	\$	100,151

The accompanying notes are an integral part of the financial statements.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
 STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET POSITION  
 PROPRIETARY FUND  
 YEAR ENDED JUNE 30, 2013

	Enterprise Fund Food Service Fund
Revenues	
Food Service	\$ 59,158
State Sources	48,526
Federal Sources	925,107
Total Revenues	1,032,791
Expenses	
Food and Management	999,571
Total Expenses	999,571
Change In Net Position	33,220
Net Position - Beginning of Year	13,504
Net Position - End of Year	\$ 46,724

The accompanying notes are an integral part of the financial statements.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
STATEMENT OF CASH FLOWS – PROPRIETARY FUND  
YEAR ENDED JUNE 30, 2013

	Enterprise Fund
	Food Service Fund
Cash Flows From Operating Activities	
Cash Received From	
Food Services	\$ 101,174
State Sources	49,713
Federal Sources	944,339
Payments to Vendors	(1,095,317)
Net Cash Used In Operating Activities	(91)
Net Decrease In Cash	(91)
Cash, Beginning of Year	91
Cash, End of Year	\$ -
Reconciliation Of Operating Income (Loss) To Net Cash Used	
By Operating Activities	
Operating Income (Loss)	33,220
Adjustments To Reconcile Operating Loss To Net Cash	
Used By Operating Activities	
Depreciation Expense	16,947
Change In Assets and Liabilities	
Receivables	66,588
Due from General fund	(4,153)
Accounts Payable	(40,145)
Due to General Fund	(72,548)
Net Cash Used In Operating Activities	\$ (91)

The accompanying notes are an integral part of the financial statements.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 1 NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Mariana Bracetti Academy 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, whereby a charter is granted for a five-year period and may be renewed for additional five-year periods upon expiration. The current charter extends through 2014. The mission of the School is to create a learning environment that incorporates the diverse strengths of the extended school community, which prepares the students for success after graduation. The School is located in Philadelphia, Pennsylvania. During the 2012-2013 school year, the School served children in grades 6 through 12. The financial statements of Mariana Bracetti Academy Charter School have been presented in conformity with accounting principles generally accepted in the United States of America (GAAP) applicable to governmental units as prescribed by the Governmental Accounting Standards Board (GASB).

A summary of the School's significant accounting policies is as follows:

A) 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 the Governmental Accounting Standards Board ("GASB") Statement 14, *The Financial Reporting Entity*. The financial reporting entity consists of 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.

B) Government-Wide and Fund Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) report on all of the activities of the School as a whole.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are affected by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include Federal contracts for specified instruction related services. State and Local Educational Agency contract revenues and other items not included among program revenues are reported instead as general 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.

Enterprise fund types apply all applicable pronouncements of the Financial Accounting Standards Board ("FASB") issued on or before November 30, 1989 that are not in conflict with applicable GASB pronouncements.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2013

NOTE 1 NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

C) Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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.

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 an other 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.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2013

NOTE 1 NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

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

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.

The School reports the following major 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.

1. Net Position/Fund Balances

The government-wide financial statements utilize a net position presentation. Net position is categorized as net invested in capital assets, restricted and unrestricted.

- *Net Invested In Capital Assets* – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted Net Position* – This category represents net position of the School, not restricted for any project or other purpose.

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.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2013

## NOTE 1

NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

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

1. Net Position/Fund Balances (continued)

- *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.
- *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.
- *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 net position 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 fund balance classification could be used, it is the policy of the School to use restricted resources first, followed by committed and then assigned.

2. Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles. An annual budget is adopted for the General Fund.

The Budgetary Comparison Schedule presents both the original and the final appropriated budgets for the reporting period. The School only has a general fund budget; therefore, the original budget and the final budget were filed and accepted by the Labor, Education and Community Services Comptroller's Office. The budget is required supplementary information.

3. 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 at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2013

NOTE 1 NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

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

4. Accounts Receivable

Accounts receivable primarily consist of amounts due from the Pennsylvania Department of Education for federal and state subsidy programs. Accounts receivable are stated at the amount management expects to collect from outstanding balances. As of June 30, 2013, no allowance for doubtful accounts was deemed warranted based on historical experience.

5. Prepaid Expenses

Prepaid expenses at June 30, 2013 include payments to vendors for services applicable to future accounting periods such as rental payments, insurance premiums and retainage for professional services.

6. Capital Assets

Capital Assets, which include furniture, equipment, software, leasehold improvements and textbooks, 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 \$3,000 or more for capitalizing assets. The School does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets. The estimated useful life of furniture, equipment, software and textbooks is from three to seven years. The leasehold improvements are depreciated over the lesser of the estimated useful life or remaining lease term.

7. 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 and 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.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2013

NOTE 1 NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

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

8. 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 principle 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.

9. Income Tax Status

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

10. Cash and Cash Equivalents

The School considers all financial instruments with a maturity of three months or less to be cash equivalents for cash flow purposes.

11. Investments

Investments in debt securities are stated at fair value measured as more fully described in Note 2. Interest and dividend income is recognized when earned.

12. Adoption of Government Accounting Standards Board Statements

The School adopted the provisions of GASB Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements." The adoption of this statement had no effect on the reported amounts.

The School adopted the provisions of GASB Statement No. 61, "The Financial Reporting Entity: Omnibus." The adoption of this statement had no effect on the reported amounts.

The School adopted the provisions of GASB Statement No. 62, "Codification of Accounting and Financial Reporting Guidance in Pre-November 30, 1989 FASB and AICPA Pronouncements." The adoption of this statement had no effect on the reported amounts.

The School adopted the provisions of GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflow of Resources, and Net Position." The adoption of this statement had no effect on the reported amounts.

13. Pending Changes in Accounting Principles

In 2012 the GASB issued Statement No. 65, "Items Previously Reported as Assets and Liabilities." The School is required to adopt Statement No. 65 for its fiscal year 2013/2014 financial statements.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2013

NOTE 1 NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
 (CONTINUED)

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

13. Pending Changes in Accounting Principles (continued)

In 2012 the GASB issued Statement No. 66, "Technical Corrections – 2012 – an Amendment of GASB Statements No. 10 and No. 62." The School is required to adopt Statement No. 66 for its fiscal year 2013/2014 financial statements.

In 2012 the GASB issued Statement No. 67, "Financial Reporting for Pension Plans – an Amendment of GASB Statement No. 25." The School is required to adopt Statement No. 67 for its fiscal year 2013/2014 financial statements.

In 2012 the GASB issued Statement No. 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27." The School is required to adopt Statement No. 68 for its fiscal year 2014/2015 financial statements.

In 2013 the GASB issued Statement No. 69, "Government Combinations and Disposals of Government Operations." The School is required to adopt Statement No. 69 for its fiscal year 2014/2015 financial statements.

In 2013 the GASB issued Statement No. 70, "Accounting and Financial Reporting for Nonexchange Financial Guarantees." The School is required to adopt Statement No. 70 for its fiscal year 2014/2015 financial statements.

The school has not yet completed the various analysis required to estimate the financial statement impact of these new pronouncements.

NOTE 2 DEPOSIT RISK AND INVESTMENT RISK

Deposits

Custodial credit risk is the risk that in the event of the failure of the counterparty, the School will not be able to recover the value of its deposits or collateral securities that are in the possession of an outside party. The School does not have a policy for custodial credit risk. As of June 30, 2013, the School's bank balance was exposed to custodial credit risk as follows:

Uninsured and collateral held by the pledging bank's trust department not in the School's name	\$ 3,072,281
Plus: Insured Amount	592,104
Less: Outstanding Checks	<u>(25,148)</u>
Total Cash Per Financial Statements	<u>\$ 3,639,237</u>

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2013

NOTE 2 DEPOSIT RISK AND INVESTMENT RISK (CONTINUED)

Periodically, the School may maintain deposits in excess of the Federal Deposit Insurance Corporation's limit of \$250,000, with financial institutions. Under Pennsylvania Act 72, financial institutions pledge collateral on a pooled basis to secure public deposits in excess of FDIC insurance limits. The School's accounts are covered by this act.

NOTE 3 CAPITAL ASSETS

Capital assets are stated at cost. Depreciation has been calculated on such assets using the straight-line method over the following estimated lives:

Equipment	5 Years
Software	5 Years
Furniture and Fixtures	7 Years
Leasehold Improvements	10 - 39 Years

Activity for capital assets for the year by the School is summarized below:

Governmental Activities

	Balance July 1, <u>2012</u>	<u>Additions</u>	<u>Disposals</u>	Balance June 30, <u>2013</u>
Textbooks	\$ 63,221	\$ -	\$ -	\$ 63,221
Software	29,165	-	-	29,165
Furniture and Fixtures	154,548	-	-	154,548
Leasehold Improvements	689,706	204,375	-	894,081
Equipment	219,328	-	-	219,328
Capital Leases	<u>1,277,980</u>	<u>-</u>	<u>-</u>	<u>1,277,980</u>
Total	2,433,948	204,375	-	2,638,323
Less: Accumulated Depreciation	<u>(1,644,028)</u>	<u>(251,799)</u>	<u>-</u>	<u>(1,895,827)</u>
Capital Assets, Net	<u>\$ 789,920</u>	<u>\$ (47,424)</u>	<u>\$ -</u>	<u>\$ 742,496</u>

Depreciation expense was charged to functions/programs as follows:

Regular Instruction Programs	\$ 50,934
Special Instruction Programs	5,538
Administration	10,923
Operations and Maintenance of Plant Services	66,211
Central	<u>118,193</u>
Total Depreciation Expense	<u>\$ 251,799</u>

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2013

## NOTE 3 CAPITAL ASSETS (CONTINUED)

Business-type Activities

	Balance July 1, <u>2012</u>	<u>Additions</u>	<u>Disposals</u>	Balance June 30, <u>2013</u>
Food Service Equipment	\$ 84,735	\$ -	\$ -	\$ 84,735
Less: Accumulated Depreciation	<u>(60,669)</u>	<u>(16,947)</u>	<u>-</u>	<u>(77,616)</u>
Capital Assets, Net	<u>\$ 24,066</u>	<u>\$ (16,947)</u>	<u>\$ -</u>	<u>\$ 7,119</u>

Depreciation expense was charged to functions/programs as follows:

Food Services	<u>\$ 16,947</u>
Total Depreciation Expense	<u>\$ 16,947</u>

## NOTE 4 LOCAL EDUCATIONAL AGENCY REVENUE

Charter schools are funded by the local public school district in which each student resides. The rate per student is determined annually and is based on the budgeted total expenditure per average daily membership of the prior school year for each school district. The majority of the students for the School reside in Philadelphia. For the year ended June 30, 2013, the rate for the School District of Philadelphia was \$8,096 per year for regular education students plus additional funding for special education students at a rate of \$19,660 per student. The annual rate is paid monthly by the School District of Philadelphia and is prorated if a student enters or leaves during the year. Total revenue from local sources was \$11,606,576 for the fiscal year ended June 30, 2013.

## NOTE 5 GOVERNMENT GRANTS AND REIMBURSEMENT PROGRAMS

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

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2013

NOTE 6 RELATED PARTY TRANSACTIONS

On December 1, 2011, the School entered into a lease agreement with Brazo de Oro Children's Foundation (the Foundation), a related non-profit corporation. The Foundation was established solely to acquire and construct the School's Facilities.

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

<u>Year Ending June 30</u>	<u>Amount</u>
2014	\$ 2,038,995
2015	3,042,433
2016	2,039,776
2017	2,041,026
2018	2,041,026
2019-2023	10,209,385
2024-2028	10,205,807
2029-2033	10,200,055
2034-2038	10,205,819
2039-2042	<u>10,187,819</u>
Total	<u>\$ 62,212,141</u>

Rent expense is classified in operation and maintenance expense in the statement of activities. Rent expense was \$3,582,916 for the year ended June 30, 2013.

The School and Foundation 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 \$655,466. The school also guarantees certain debt of the Foundation.

NOTE 7 PENSION PLAN

The School contributes to the Public School Employees' Retirement System (the System), a cost-sharing multi-employer defined benefit pension plan administered by the Pennsylvania Public School Employees' Retirement System, which provides retirement and disability benefits, legislative mandated ad hoc cost-of-living adjustments, and health care insurance premium assistance to qualifying annuitants. The Public School Employees' Retirement Code (Act No. 96 of October 2, 1975, as amended) (24 P.A.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 the Bureau of Fiscal Control, Public School Employees' Retirement System, P.O. Box 125, Harrisburg, Pennsylvania 17108-0125.

Payroll expense for employees covered by the System for the year ended June 30, 2013 was approximately \$6.3 million.

The rate of contribution for employees ranges from 5.25% - 7.5% depending upon classification and elections of employees and the School's contribution is 12.36%. In accordance with Act 29 of 1994, the Commonwealth of Pennsylvania will pay school entities for contributions made to the System based on the formula in Act 29 of 94, but not less than one-half of the school entities contributions. The School's contributions to the Plan for the years ended June 30, 2013, 2012 and 2011 totaled \$771,573, \$595,266, and

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2013

\$392,189, respectively, which equals 100% of the contractually required contribution for each year as set by the state.

As of June 30, 2012, the last valuation date, the actuarial value of the assets was \$58,227,622,000 and the accrued liability was \$87,760,660,000. The unfunded accrued liability was \$29,533,038,000. The funded ratio was 66.3%. Three years of the annual required contribution, actual employer contribution and percentage contributed are as follows:

Fiscal Year Ended June 30,	Annual Required Contribution	Actual Employer Contribution	Percentage Contributed
2012	\$ 2,629,244,000	\$ 1,001,140,000	38%
2011	2,436,602,000	647,000,000	27%
2010	1,928,278,000	527,212,000	27%

The actuarial cost method used to determine the amounts above is the entry age method. The amortization method is level dollar, open, over 30 years. The asset valuation method is the 10 year smoothed market method. These methods assume an investment rate of return of 7.5% and projected salaried increases of 5.5%.

NOTE 8      FUND BALANCE

The School has adopted GASB Statement No. 54, which redefined 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 (page 12). As discussed in Note 1, restricted funds are used first as appropriate. Assigned funds are reduced to the extent that the assignment has been changed by the Board of Trustees.

General Fund

The General Fund has Unassigned Fund Balance of \$313,935 at June 30, 2013. Prepaid expenses of \$14,069 are considered Nonspendable Fund Balance as are \$98,227 of inventory items.

The General Fund has Assigned Funds consisting of the Reserve for Other Purposes Account of \$3,000,000.

NOTE 9      BRAZO DE ORO CHILDREN'S FOUNDATION – DISCRETELY PRESENTED  
COMPONENT UNIT

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

The Organization operates as a non-profit organization established under the laws of the Commonwealth of Pennsylvania.

The Organization was organized as a non-profit corporation in the year 2011 to support the Mariana Bracetti Academy Charter School located in Philadelphia, Pennsylvania, as well as supporting other charitable and community activities. It is a component unit of Mariana Bracetti Academy Charter School.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2013

NOTE 9 BRAZO DE ORO CHILDREN'S FOUNDATION - DISCRETELY PRESENTED  
COMPONENT UNIT (CONTINUED)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

The Organization maintains its records on the accrual basis for both financial statement and tax return purposes and, accordingly, reflects all significant receivables, payables, and other liabilities.

Financial Statement Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958-205, *Financial Statements of Not-for-Profit Organizations*. Under FASB ASC 958-205, the Organization 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. The Organization has no permanently or temporarily restricted net p as of the year ended June 30, 2013.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

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

Cash - Restricted

Cast restricted represents unspent proceeds from the 2011 bond issue. Such cash is held in the Trustees accounts to be used for construction and debt service related to the new building. See Note 3.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2013

NOTE 9 BRAZO DE ORO CHILDREN'S FOUNDATION – DISCRETELY PRESENTED  
COMPONENT UNIT (CONTINUED)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Depreciation and Amortization

Building and improvements are carried at cost less accumulated depreciation. Depreciation is provided using the straight-line method. Generally, buildings have a life of forty years. Leasehold improvements are carried at cost less accumulated amortization. Amortization is provided using the straight-line method, generally, between five to forty years. Depreciation and amortization expenses for the year ended June 30, 2013 were \$0 due to the assets capitalized not being placed in service until June 30, 2013.

Income Taxes

The Company is a non-profit organization as described in section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes.

PROPERTY

Property consisted of the following at June 30, 2013:

	<u>2013</u>
Buildings and Improvements	\$ 3,100,587
Less Accumulated Depreciation	<u>-</u>
Total Depreciable Property	3,100,587
Construction In Progress	14,884,687
Land	<u>344,068</u>
Total Property	<u>\$ 18,329,342</u>

LONG TERM DEBT

In 2011, the Organization borrowed \$24,740,000 for improvements and purchase of a new building. The bond is payable in semi-annual payments of principal and interest totaling approximately \$2,040,000 per year bearing interest ranging from 1.5 – 7.25%. The balance outstanding on the bond was \$24,740,000 at June 30, 2013. The bond matures in June 2024.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2013

NOTE 9 BRAZO DE ORO CHILDREN'S FOUNDATION -- DISCRETELY PRESENTED  
 COMPONENT UNIT (CONTINUED)

LONG TERM DEBT (CONTINUED)

Following are principal maturities on long-term debt for each of the next five years and thereafter as of June 30, 2013:

<u>Year Ending June 30,</u>	<u>Amount</u>
2014	\$ 255,000
2015	275,000
2016	290,000
2017	310,000
2018	330,000
Thereafter	<u>23,280,000</u>
	<u>\$ 24,740,000</u>

Interest expense, net of interest capitalized on construction in process of \$0, amounted to \$1,791,964 for the year ended June 30, 2013. Brazo de Oro has specific financial debt covenants regarding their long term debt. At June 30, 2013, all covenants were met.

RELATED PARTY TRANSACTIONS

The School makes and receives advances in the normal course of operations from a related non-profit corporation, Brazo de Oro Children's Foundation, which provides support for the School. The amount due to the School, as of June 30, 2013, was \$655,466.

CONCENTRATION OF CREDIT RISK

The Organization maintains an account at an institution that is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The amount of deposits in excess of the FDIC limit totaled \$6,184,674 as of June 30, 2013.

MANAGEMENT PLANS

The school, along with its Foundation, borrowed approximately 24.4 million in December 2011 and is presently in the process of renovating the former Northeast Catholic High School building located on Torresdale Avenue just east of Kensington Avenue. The school expects to occupy the building by September 1, 2013 for the 2013 - 2014 school year. In addition, the school will pay the foundation monthly rent which will fund the debt service payments and get Brazo de Oro out of its deficit in future years.

SUBSEQUENT EVENTS

Subsequent events have been evaluated for Brazo De Oro Children's Foundation through the date of the report, December 18, 2013. The financial statements of Brazo De Oro Children's Foundation for the year ended June 30, 2013 were issued as of December 18, 2013.

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2013

NOTE 10 RISK MANAGEMENT

The School is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School carries commercial insurance for such risks. There has been no significant reduction in insurance coverage from the previous year in any of the School's policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past three years.

NOTE 11 CONTINGENCIES

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

NOTE 12 LOAN PAYABLE

In October 2011, the School took out a \$794,534 loan with Wells Fargo to finance the purchase of computers. Interest on the loan is 3.95%. As of June 30, 2013, the outstanding balance was \$363,560. Future minimum payments are as follows:

<u>June 30,</u>	
2014	\$ 272,654
2015	<u>90,906</u>
Total	<u>\$ 363,560</u>

NOTE 13 SUBSEQUENT EVENTS

Subsequent events have been evaluated for Mariana Bracetti Academy Charter School through the date of the report, December 18, 2013. No matters of audit significance were noted, except for what was noted in the paragraph above. The financial statements of Mariana Bracetti Academy Charter School for the year ended June 30, 2013, are available to be issued as of December 18, 2013.

REQUIRED SUPPLEMENTARY  
INFORMATION

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
 BUDGET AND ACTUAL  
 GENERAL FUND  
 JUNE 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u> <u>With</u> <u>Final</u> <u>Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Local Educational Agency Assistance	\$ 11,605,588	\$ 11,605,588	\$ 11,606,576	\$ 988
State Sources	710,736	751,240	762,765	11,525
Federal Sources	1,263,020	1,217,958	1,233,428	15,470
Other Revenue	<u>240,869.00</u>	<u>304,728.00</u>	<u>485,341</u>	<u>180,613</u>
<b>Total Revenues</b>	<u>\$ 13,820,213</u>	<u>\$ 13,879,514</u>	<u>\$ 14,088,110</u>	<u>\$ 208,596</u>
<b>Expenditures</b>				
Instruction	\$ 6,915,783	\$ 6,828,683	\$ 6,790,788	\$ 37,895
Support Services	8,322,797	7,731,762	7,619,277	112,485
Non-Instructional Services	69,535	118,485	113,573	4,912
Debt Service	-	-	18,800	(18,800)
Capital Outlay	<u>-</u>	<u>-</u>	<u>204,375</u>	<u>(204,375)</u>
<b>Total Expenditures</b>	<u>15,308,115</u>	<u>14,678,930</u>	<u>14,746,813</u>	<u>(67,883)</u>
Revenue Under Expenditures	<u>(1,487,902)</u>	<u>(799,416)</u>	<u>(658,703)</u>	<u>140,713</u>
<b>Other Financing Sources (Uses)</b>				
Repayments on Note Payable	<u>(292,051)</u>	<u>(292,051)</u>	<u>(239,872)</u>	<u>52,179</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(292,051)</u>	<u>(292,051)</u>	<u>(239,872)</u>	<u>52,179</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,779,953)</u>	<u>\$ (1,091,467)</u>	<u>\$ (898,575)</u>	<u>\$ 192,892</u>

OTHER SUPPLEMENTARY INFORMATION

**MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013**

<u>Federal Grantor / Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Grant Period</u>	<u>Expenditures</u>
<b>FEDERAL AWARDS</b>				
<b><u>U.S. Department of Agriculture</u></b>				
Passed-through the PA Department of Education				
School Breakfast Program - Severe Need Breakfast	10.553	367	10/1/12-9/30/13	\$ 350,857
National School Lunch Program - Lunch HI/Low	10.555	362	10/1/12-9/30/13	<u>574,249</u>
Total Child Nutrition Cluster				<u>925,106</u>
Total U.S. Department of Agriculture				<u>925,106</u>
<b><u>U.S. Department of Education</u></b>				
Passed-through the PA Department of Education				
Title I - Improving Basic Programs	84.010	999-13-0994	10/1/12-9/30/13	<u>886,807</u> *
Total Title I, Part A Cluster				<u>886,807</u>
Title II Improving Teacher Quality	84.367	999-13-0994	10/1/12-9/30/13	<u>20,134</u>
Title III - Language Instruction for Limited English	84.365	999-13-0994	10/1/12-9/30/13	<u>50,337</u>
Passed-through School District of Philadelphia				
IDEA Part B	84.027	N/A	10/1/12-9/30/13	<u>276,151</u>
Total Special Education Cluster				<u>276,151</u>
Total U.S. Department of Education				<u>1,233,429</u>
Total Federal Awards				<u>\$ 2,158,535</u>

\*Denotes Program Tested as Major

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 1: REPORTING ENTITY

Mariana Bracetti Academy Charter School (School) is the reporting entity for financial reporting purposes as defined in Note 1 to the School's financial statements. All financial assistance received directly from federal agencies as well as financial assistance passed through other governmental agencies is included on the schedule.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedule of federal awards is presented on the modified accrual basis of accounting as described in Note 1 to the School's financial statements.

NOTE 3: RISK BASED AUDIT APPROACH

The 2013 threshold for determining Type A and Type B Programs is \$300,000. The following Type A program was audited as major.

<u>C.F.D.A</u>	<u>Program</u>
84.010	Title I, Part A Cluster

# Zelenkofske Axelrod LLC

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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

Board of Trustees  
Mariana Bracetti Academy Charter School  
Philadelphia, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, and the major fund of Mariana Bracetti Academy Charter School as of and for the year ended June 30, 2013, the related notes to the financial statements, which collectively comprise Mariana Bracetti Academy Charter School's basic financial statements and have issued our report thereon dated December 18, 2013. The financial statements of Brazo de Oro Foundation were not audited in accordance with Government Auditing Standards.

## Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Mariana Bracetti Academy 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 Mariana Bracetti Academy Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Mariana Bracetti Academy 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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. 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.

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# Zelenkofske Axelrod LLC

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Board of Trustees  
Mariana Bracetti Academy Charter School  
Philadelphia, Pennsylvania

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Mariana Bracetti Academy Charter School's 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.

  
ZELENKOFKSKE AXELROD LLC

Jamison, Pennsylvania  
December 18, 2013

# Zelenkofske Axelrod LLC

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Board of Trustees  
Mariana Bracetti Academy Charter School  
Philadelphia, Pennsylvania

### **Report on Compliance for the Major Federal Program**

We have audited Mariana Bracetti Academy Charter School's (a nonprofit organization) 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 its major federal program for the year ended June 30, 2013. Mariana Bracetti Academy Charter School's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

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

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for Mariana Bracetti Charter School's major federal program 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 Mariana Bracetti Academy 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 the major federal program. However, our audit does not provide a legal determination of Mariana Bracetti Academy Charter School's compliance.

#### ***Opinion on the Major Federal Program***

In our opinion, Mariana Bracetti Academy 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 its major federal program for the year ended June 30, 2013.

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Board of Trustees  
Mariana Bracetti Academy Charter School  
Philadelphia, Pennsylvania

## Report on Internal Control Over Compliance

Management of Mariana Bracetti Academy 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 of compliance, we considered Mariana Bracetti Academy Charter School's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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 the internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Mariana Bracetti Academy Charter School's internal control over compliance.

*A deficiency in internal control over compliance* 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, 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 a 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.



ZELENKOFSCHE AXELROD LLC

Jamison, Pennsylvania  
December 18, 2013

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2013

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_ yes  X  no
- Significant Deficiencies identified that are not considered to be material weaknesses?  
\_\_\_ yes  X  none reported

Noncompliance material to financial statements noted? \_\_\_ yes  X  no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? \_\_\_ yes  X  no
- Significant Deficiencies identified that are not considered to be material weaknesses?  
\_\_\_ yes  X  none 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  X  no

Identification of major programs:

CFDA Number(s)	Name of Federal Programs
84.010	Title I, Part A Cluster

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

Auditee qualified as low-risk auditee?  X  yes \_\_\_ no

Part 2: Findings - Financial Statement Audit (GAGAS)

None Noted

Part 3: Audit Findings and Questioned Costs (Major Program - Circular A-133, Section - 510)

None Noted

MARIANA BRACETTI ACADEMY CHARTER SCHOOL  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2013

Prior Year Reference	Brief Description of Finding	Current Status
	None	



# Title I Program Review

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

## I. Highly Qualified

### Component I: Highly Qualified

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

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

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1a. All core content area teachers employed by the LEA are highly qualified.	<input 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		PDE 414 HQT Assurance Statement Email from Department of Ed acknowledging our HQT status	
1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> List of teachers not highly qualified. Plan, progress & projected date of completion. <input type="checkbox"/> LEA Plan		All Core Content Area Teachers are HQT.	
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 checked="" type="checkbox"/> Verify number of paraprofessionals who have met highly qualified requirements. <input checked="" type="checkbox"/> AA Degree and/or local assessment		We have 9 Reading tutors and three teaching assistants. All of them either have a Bachelor's degree, Associate's degree or have passed the NCLB paraprofessional test.	

3. Parents are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of parent/guardian notification			
4. Parents are notified if their child is assigned to or being taught for four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Copy of dated letter of notification to parent/guardian		We use HQT subs in long term positions.	

## II. Parent Involvement

Component II: Parent Involvement							
<b>The LEA and schools meet parental involvement requirements.</b>							
<b>Sec. 1118(a)-(h)</b> <b>Sec. 1111(c)(14)</b> <b>Sec. 1111(d)</b> <b>Sec. 1116(a)(1)(D)</b>							
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. LEA has a written parental involvement policy and evidence that it is updated periodically.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions. <input type="checkbox"/> Website posting.		We currently do not have a parental involvement policy. We have informed our parents via our website of our desire to write a policy together in the fall of 2011.	
2. Schools receiving Title I funds have a written parent involvement policy/plan aligned with the LEA policy.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			Same as above.	
3. LEA and schools have carried out the six requirements to build parents capacity to be involved in school:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		*See 6 Parent Involvement Plan requirements below		
a. Provide assistance to parents in understanding the State's academic content standards and student academic achievement standards, State and local academic assessments, the requirements of Title I, and how to monitor a child's progress and work with educators to improve student achievement;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.			

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 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 type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.		We have educated staff about the importance of parent contribution but without parental assistance.	
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 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).		We have not integrated parent involvement programs with other programs.	
e. Sent information related to school and parent programs to parents in a format and language the parents could understand;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input 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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent meeting agendas  <input type="checkbox"/> documentation shared or distributed		See response to number 1.	

5. LEA has required schools to develop a written school-parent compact.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> school-home compact  <input type="checkbox"/> Staff/Parent meeting agenda, memoranda.		We have the parent and student sign the Student/Parent Handbook. They also must attend student/parent orientation prior to the beginning of the school year.	
6. Schools hold an annual meeting to inform participating parents about Title I programs.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Back-to-School Nights/Title I meetings.  <input type="checkbox"/> Agendas & attendance sheets of parent training.		Our Title I funds mostly pay for our extended school year so we do not have a meeting solely for Title I. However, we do speak about our programs at Back to School night.	
7. LEA and schools have reviewed the effectiveness of school parental involvement activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Documentation such as Annual surveys and results, parent meetings, evaluations, and parent teacher conference evaluations.  <input checked="" type="checkbox"/> Agendas & attendance sheets of parent training.		We have many parent involvement activities that are successful.	
8. LEA and schools have informed parents about the existence of a parent resource center, if one exists.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools, and translated documents.		We do not have a parent resource center.	

### III. LEA Improvement

Component III: LEA Improvement

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

**Sec. 1116(b)(1)(B)**

**Sec. 1116(b)(3)**

**Sec. 1116(b)(4)-(6)**

**Sec. 1116(b)(7)(C)(ii)**

**Sec. 1116(b)(14)(B)**

**If the LEA is not identified for LEA Improvement, this section can be skipped.**

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. The LEA notified parents if the LEA is identified for improvement or corrective action.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of letter of notification to parents that states the LEA's status, the reasons for the identification, and how parents can participate in LEA improvement activities.	Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.).	The AYP letter was mailed to parents 2 weeks before school started. It is also posted on our website.	
2. The LEA has developed a district improvement plan using the core elements outlined in the state's district strategic planning framework, Leading for Learning!	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of LEA Improvement plan <input type="checkbox"/> Evidence of school board approval of plan <input checked="" type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)		We have the completed 2009-2010 Getting Results Plan. The 2010-2011 plan is due in July 2011.	

<p>3. The LEA has set aside 10% of the district's Title I allocation for professional development activities necessary to ensure that the LEA makes AYP.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Reservation of Funds page of eGrants application.</p> <p><input checked="" type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds.</p>	<p>If the LEA also has schools in improvement or corrective action, it is required to set aside 10% of the Title I building allocation for professional developments. This amount can be used toward the LEA required set aside.</p>	<p>The school is in corrective action and has set aside 10% of the school's Title I allocation for professional development activities.</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	NPO Comments
1. The LEA notified all parents at least 14 days prior to the beginning of the school year if any schools are identified for improvement or corrective action. <i>(See School Choice section and SES section for additional notification requirements.)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of letter of notification to parents must include the schools' status, comparison with other schools, action plan, the reasons for the identification, and how parents can participate in school improvement activities.  <input checked="" type="checkbox"/> Verification of date of notification	<ul style="list-style-type: none"> <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>	The AYP letter was mailed to parents two weeks before school started. It is also posted on our website.	

<p>2. The LEA posted on their website beginning with SY 2007 and all subsequent years identified:</p> <p>a. Number of students eligible and transferred due to Choice.</p> <p>b. Number of students who were eligible and participated in SES.</p> <p>c. List of available schools for transfer.</p> <p>d. List of available SES providers.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Webpage</p> <p><input type="checkbox"/> Student attendance for building offering choice.</p> <p><input type="checkbox"/> Low Income or FRL numbers for school in SI 2 or CA.</p>		<p>We cannot offer choice because we are a charter school and because all of our surrounding schools have not met AYP. All of our students have been offered SES. We mailed home the SES letter in the beginning of the school year and most recently sent another reminder home. The letters are posted on our website along with the approved provider link.</p>	
<p>3. The LEA has developed a 2-year school improvement plan using the core elements outlined in the state's strategic school improvement planning framework, Getting Results!</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Copy of school improvement plan</p> <p><input checked="" 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>We have completed the 2009-2010 Getting Results plan and are currently working on the 2010-2011 plan that is due in July 2011.</p>	

4. Each school identified for improvement must spend at least 10% of its Title I building allocation on professional development activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds. <input type="checkbox"/> Sign-in sheets for professional development activities. <input checked="" type="checkbox"/> Meeting minutes or agendas regarding scientifically based methods and strategies. <input checked="" type="checkbox"/> Title I Budget		Copies will be made available.	
5. Each school identified for Corrective Action 1 or 2 involves parents in corrective actions taken to improve academic achievement.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Meeting agendas <input type="checkbox"/> Parent notifications <input type="checkbox"/> Meeting minutes		Copies of agendas will be available.	

## V. School Choice

### Component V: School Choice

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

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

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

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. The LEA at least 14 days prior to the beginning of the school year notified parents of all students enrolled in the identified school of their option to transfer their children to another public school within the LEA that is NOT identified for improvement or corrective action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that informs parents of school choice and the process to be used to exercise the option. <input type="checkbox"/> Verification of date of parent notification.	<ul style="list-style-type: none"> <li>Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.).</li> <li>This notice may be a part of the general school improvement notification or it may be a separate notice.</li> <li>If applicable, the notification must be provided in different languages.</li> </ul>		
2. The LEA posted on their website prior to the beginning of the school year: a. Number of students eligible for transfer. b. Number of students who transferred. c. List of available schools for Choice transfers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA Webpage <input type="checkbox"/> Student attendance for building offering choice. <input type="checkbox"/> List of schools not in improvement available to accept Choice transferred students.			

3. The LEA implemented a priority system for satisfying school choice requests only when cost is above the 20% maximum of Title I.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Explanation or copy of policies regarding the prioritization that took place when granting school choice transfers.	Limits on school choice cannot be imposed arbitrarily by the LEA for any reasons other than those associated with health and safety issues surrounding building capacity.		
4. The LEA set aside, at a minimum, an amount equal to 5% of its Title I allocation to pay for costs associated with school choice.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Reservation of Funds page of eGrants application. <input type="checkbox"/> Other financial documents to document state and local funds used to support school choice costs.	<ul style="list-style-type: none"> <li>LEAs must set aside a minimum of 5%, but do not have to exceed 20%.</li> </ul>		
5. If the LEA requested rollover of unused funds set aside for Choice the LEA met all of the following requirements: a. Partner with community groups b. Ensure students/parents have a genuine opportunity to sign up for choice transfer. c. Parent notification mailed out at least 14 days prior to the start of the school year. d. Website posting lists number of students eligible and participating.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Appropriate records used to record school choice information. <input type="checkbox"/> Choice data is entered in eGrants	Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.		
6. The LEA maintains records regarding transfer requests (approved and denied), numbers of students transferring and the buildings accepting transferred students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Appropriate records used to record school choice information. <input type="checkbox"/> Choice data is entered in eGrants			

## VI. Supplemental Educational Services (SES)

Component VI: Supplemental Educational Services (SES)

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

**Sec. 1116(e)**

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
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<p>1. The LEA at the beginning of the school year notified parents of all low income (eligible) students of their option to obtain Supplemental Educational Services (SES) for their children and does not require additional requirements for participation.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Copy of letter of notification to parents that informs parents of the availability of SES and the process to follow to obtain it.</li> <li><input checked="" type="checkbox"/> Documentation to show that the state approved list of SES providers was also forwarded to parents and that parents had ample opportunity to choose a provider.</li> <li><input checked="" type="checkbox"/> Verification of date of notification.</li> </ul>	<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>SES letters were mailed in the beginning of the school year and most recently. It is also posted on our website.</p>	
<p>2. The LEA posted on their website:  a. Number of students eligible for SES.  b. Number of students participating in SES  c. List of available SES providers</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> LEA Website</li> <li><input checked="" type="checkbox"/> List of SES Providers including distance providers</li> <li><input type="checkbox"/> Selection of Schools Low Income data</li> </ul>	<p>See List of providers on PDE/SES webpage.</p>	<p>We make SES available to all students and we provide parents with a list of approved providers.</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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Low-income measure used to determine Title I building eligibility MUST be used to determine student eligibility for SES. <input type="checkbox"/> Criteria for priority of services.		95% of our student population qualifies. However, we offer it to all of our students.	
4. The LEA must enter into agreements between the LEA, the provider and the parent of the participating child for carrying out SES.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Copies of contracts for each provider and student participating in SES.		Parents have not requested SES services for this school year.	
5. The LEA provides at least two enrollment windows for SES during the school year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent Notifications <input type="checkbox"/> Signed Agreements	Reviewers should ask parents of eligible students if they are aware of the two SES windows.	A SES letter was mailed in the beginning of the school year and in mid March.	
6. The LEA offered SES providers equal access to school facilities as other organizations using a fair, open and objective process.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> LEA Policy for access to school facilities. <input checked="" type="checkbox"/> SES Provider agreements		We have a facility use agreement policy.	
8. The LEA maintains records regarding the numbers of students participating in SES, the buildings they attend and the providers used.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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.		Parents have not requested SES for this school year.	

<p>7. If the LEA requested rollover of unused funds set aside for Choice the LEA met all of the following requirements:</p> <p>a. Partner with community groups</p> <p>b. Ensure students/parents have a genuine opportunity to sign up for choice transfer.</p> <p>c. Parent notification mailed out at least 14 days prior to the start of the school year.</p> <p>d. Website posting lists number of students eligible and participating.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Parent Notification</li> <li><input type="checkbox"/> LEA Website</li> <li><input type="checkbox"/> FBO/CBO correspondence, phone logs or posters</li> <li><input type="checkbox"/> DFP notification and Assurances for Rollover Form</li> </ul>	<p>Reviewers should ask parents if they were aware of the opportunity to request SES.</p>	<p>No choice funds.</p>	
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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	NPO Comments
1. LEA provides guidance, technical assistance and support to schools developing schoolwide programs in the areas of needs assessment, comprehensive planning, implementation, and evaluation of a schoolwide program and requirements.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Evidence of the Planning Process and Technical Assistance.</li> <li><input type="checkbox"/> Initial Planning meeting agenda/list of participants.</li> <li><input type="checkbox"/> Whole-school orientation-agenda/list of participants.</li> <li><input type="checkbox"/> Planning Team roster and calendar of meetings.</li> <li><input type="checkbox"/> Plan approval.</li> <li><input type="checkbox"/> Budget Reports. Copy of schoolwide plans</li> </ul>		We are a charter school and have received very little assistance from IU 26 in this area.	

2. Schoolwide program plans include the ten required components, are reviewed and evaluated annually, and revised accordingly.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Schoolwide agenda/minutes. <input checked="" type="checkbox"/> School wide plan that includes goals. <input checked="" type="checkbox"/> Completion of approved Generation 5 "Getting Results" School Improvement plan. (All required components are embedded in this plan.) <input checked="" type="checkbox"/> Assessments <input checked="" type="checkbox"/> Comprehensive Needs Assessment and a system of documentation. <input checked="" type="checkbox"/> Identification of scientifically-based strategies to address needs.		Our 2009-2010 plan has been approved. We are working on the 2010-2011 plan.	
2a. Comprehensive Needs Assessment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
2b. Schoolwide reform strategies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			Three year plan of implementing ASCD's UbD model. We are in our second year of implementing the model.	
2c. Instruction by highly qualified staff	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			Staff is HQT.	
2d. High quality and ongoing professional development	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			Ongoing professional development through ASCD, Kagan and national conferences.	
2e. High-quality teachers to "high-need" schools	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			N/A: One school	

2f. Parent Involvement	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			Parent involvement is limited to a parent board member and the PTA members.	
2g. Transitioning preschool children	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			We do not have preschool children.	
2h. Teacher input in assessment decisions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			Teacher surveys	
2i. Effective, timely and additional assistance to students having difficulty mastering proficient or advanced levels of academic achievement standards	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			After school tutoring Monday-Saturday.	
2j. Coordinated budget	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			One School	
3. Indication of which program funds have been consolidated in the schoolwide program and how the intent and purposes of the individual programs consolidated are addressed.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Financial reports. <input type="checkbox"/> SWP			

## VIII. Targeted Assistance

Component VIII: Targeted Assistance

**The LEA targeted assistance programs meet all requirements.**

**Sec. 1115**

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
<p>1. The LEA has established targeted assistance programs that address statutory purposes and meet requirements, including the following:</p> <ul style="list-style-type: none"> <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"/>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Identification of scientifically-researched based instructional models.</li> <li><input type="checkbox"/> School improvement plans.</li> <li><input type="checkbox"/> Team meetings, professional development, agendas, sign-in sheets, minutes, etc.</li> <li><input type="checkbox"/> School schedules and schedules for Title I staff and eligible students.</li> <li><input type="checkbox"/> Benchmarks of Title I students receiving supplemental instruction.</li> </ul>			
<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"/>	<ul style="list-style-type: none"> <li><input type="checkbox"/> School Improvement Plan (identifies targeted assistance programs).</li> <li><input type="checkbox"/> Documentation of scheduled team meetings.</li> </ul>			
<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"/>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Staff schedules</li> <li><input type="checkbox"/> Documentation such as agenda for topics, sign-in sheets, etc.</li> </ul>			

4. Selection for eligible students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Selection criteria process/multiple selection criteria. <input type="checkbox"/> Student roster. <input type="checkbox"/> Teacher/parent recommendation  <input type="checkbox"/> Assessment data of Title I student			
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## IX. Nonpublic Schools

### Component IX: Nonpublic Schools

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

**Sec. 1120**

**Sec. 9503**

**34 CFR Part 200**

**§200.62 - 200.67, 200.77**

**§200.77(f)**

**§200.78(a)**

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. LEA has public school ranking charts with per-pupil allocations identified. (Equitable Services)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Financial reports, line items to private school children in budget. <input type="checkbox"/> List of participating private schools. <input type="checkbox"/> Consolidated application			
2. LEA has policies and procedures for provision of services to eligible children attending nonpublic schools.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated Application Procedures			
3. Consultation occurred between LEA and nonpublic school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of letters to private schools, agendas, meeting dates, participant lists/sign-in <input type="checkbox"/> Consolidated application <input type="checkbox"/> Record that services have been discussed			

4. LEA regularly supervises the provision of Title I services to nonpublic children.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Staff evaluations, visits/communication <input type="checkbox"/> Announcements/sign-in sheets for professional development and parent involvement opportunities			
5. LEA is evaluating the Title I program serving nonpublic school students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Needs assessments/survey <input type="checkbox"/> Assessment data			
6. Nonpublic school children, families and teachers are receiving equitable services.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Hired teachers to work with participating Title I students <input type="checkbox"/> Announcements/sign-in sheets for professional development and parent involvement opportunities			
7. The LEA has budgets that document appropriate set-asides.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated application <input type="checkbox"/> Quarterly Reports/Final Expenditure Reports			
8. The LEA has third party contract(s).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Name of Third Party Contractor <input type="checkbox"/> Payroll sheets <input type="checkbox"/> Written contract. <input type="checkbox"/> Consolidated application			
9. The LEA has complaint procedures for private school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of complaint procedures			

## X. Comparability

Component X: Comparability

**The LEA complies with the comparability provisions of Title I.**

**Sec. 1120A(c)**

**If the LEA is exempt from Comparability requirements, this section can be skipped.  
For example, if there is no overlap of grade spans, the LEA is exempt from this requirement.**

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. Title I Comparability Report comparing Title I schools to non-Title I schools reported to SEA annually in Pennsylvania and submitted by November 15th.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Support Data housed at the LEA (individual school lists with staff names attached to the positions counted and excluded) <input type="checkbox"/> Documentation maintained supports the report submitted by November 15th of each year <input type="checkbox"/> HR action documentation for any corrective actions taken <input type="checkbox"/> Records are maintained for 3 years. <input type="checkbox"/> Written procedures to ensure that comparable services are provided. <input type="checkbox"/> Articulated (written) process on the movement of staff during school year to meet the November 15th deadline.			

# Title II A Program Review

## Highly Qualified

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. The LEA has a plan in place to ensure all teachers of core academic subjects will be highly qualified. <i>Section 1119 (a)(1)&amp;(3) and Section 2141 (a)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Highly Qualified Plan <input checked="" type="checkbox"/> List of teacher qualifications <input checked="" type="checkbox"/> Principal Attestation ( <i>PDE Form 425</i> ) <input type="checkbox"/> HQT IPDPs prepared for each teacher who is not highly qualified		Every core content teacher is HQT.	
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		All core content teachers are HQT.	
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> )		Same as above	

## Professional Development

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
4. The LEA conducts an assessment of local needs for professional development and hiring, as identified by the LEA and school staff. <i>Section 2122 (c)(1)(2)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of district needs assessment and findings			
5. The LEA involves parents in the planning of professional development activities. <i>Section 2122 (b)(7)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Meeting Notices		Other than our parent board member we do have parents involved in the professional development planning.	
6. The LEA professional development activities are based on a review of scientifically based research and designed to improve student academic achievement. <i>Section 2122 (b)(1)(B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities aligned to district plan.		We are on the second year of a three year plan to implement ASCD's UbD model. we receive feedback from Allison Zmuda & Grant Wiggins every 6-8 weeks.	
7. The LEA provides professional development activities to improve the knowledge of teachers, principals, paraprofessionals and other school staff. <i>Section 2123 (A)(3)(A&amp;B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities. <input checked="" type="checkbox"/> List of In-Service activities <input type="checkbox"/> Attendance rosters			
8. The LEA professional development activities are used as part of a broader strategy to eliminate the achievement gap that separates low-income and minority students from other students. <i>Section 2122 (b)(2)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> PD needs assessment <input checked="" type="checkbox"/> Teacher surveys <input type="checkbox"/> ACT 48 PD plan		Our student population is low income and is 98% minority.	

## Class Size Reduction

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
9. The LEA targets funds to schools that have the lowest portion of highly qualified teachers; have the largest average class size; or are identified for school improvement. <i>Section 2122 (b)(3)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Class rosters <input type="checkbox"/> Highly Qualified Teachers <input type="checkbox"/> SI Schools		We are one school and all our core content teachers are HQT.	
10. The LEA utilizes highly qualified teachers to reduce class size. <i>Section 2123 (a)(2)(B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Highly Qualified Teacher Credentials from PDE			
11. The LEA provides expenditures for educational services to eligible nonpublic school children equal to the proportion of funds allocated to participating public school attendance areas. <i>Section 9501(a)(b)(4)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Expenditures for non-public services <input type="checkbox"/> List on PDE web site <input type="checkbox"/> Title II-A Non-public share		No non public students.	
12. LEA ensures equitable distribution of experienced and HQ teachers within the districts schools to ensure poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. <i>Section 1112(c)(1)(L)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Equity Plan <input type="checkbox"/> Agendas of Equity Plan Meetings <input type="checkbox"/> Meeting minutes of Equity Plan writing & planning sessions. <input type="checkbox"/> Teachers are reassigned <input type="checkbox"/> Changes to union contract <input type="checkbox"/> Review of HQT/NHQT data and strategies revised in equity plan when there is no improvement			

# Title III Program Review

**This LEA participates in a Title III Consortium and Title III data will be supplied by the IU or the LEA has declined to accept Title III funds.**

- I. PA English Language Proficiency Standards (PA ELPS) for English Language Learners
- II. Assessment
- III. Accountability
- IV. Evaluation
- V. Required Subgrantee Activities for LEP
- VI. Authorized Subgrantee Activities for LEP
- VII. Authorized Subgrantee Activities for Immigrant Children and Youth
- VIII. Parental Notification
- IX. Implementation of the Title III Application - Local Plans
- X. Post Exit Student Monitoring
- XI. Comments

# I. PA English Language Proficiency Standards (PA ELPS) for English Language Learners

## Section 3113(b)(2) and Section 1111(b)(1)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. The LEA curriculum in Reading/Language Arts, Science, Math, and Social Studies includes the PA ELPS and is aligned to state academic content standards.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Content curriculum alignment, lesson plans		ELPS is not embedded in curriculum	
2. The LEA has disseminated PA ELPS and provided professional development to all teachers on the PA ELPS.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Professional development proof	Agendas, sign-in sheets, training schedule, Act 48 credit hour	PD on WIDA can do descriptors but no ELPS	

## II. Assessment

### Section 3113(b)(3)(C)(D)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. All LEP students have been annually assessed for English language proficiency (ELP) using the required state annual ELP assessment (ACCESS for ELLs)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Completion of on-line ELP assessment ordering system via MetriTech (required), UPS receipt verifying return of state annual ELP assessment, LEA performance score reports, and inclusion of performance results in students permanent record folder	LEA database records of LEP students and assessment scores  eMetric system reports		
2. The LEA uses the state screening and placement tool (WAPT) for entry into an ESL program and for the determination of the assessment tier for the state annual ELP assessment.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> WAPT screening and placement assessment results are included in the student's permanent record folder			
3. The LEA assesses students within 30 days of the beginning of the school year or within 14 days of initial school entry.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Student records indicating date of enrollment and date of assessment using the state screening and placement tool (WAPT).	LEA database records		
4. The LEA has in place a procedure to ensure that all teachers who administer the ACCESS for ELLs have taken and passed the online WIDA ACCESS test administrator training course	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> WIDA test administrator training proof maintained by LEA ESL program administrator or assessment coordinator	Proof of completion of on-line teacher training for test administration with proof of 80% or better teacher score		
5. LEP students are assessed using the PSSA	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> PSSA results for the LEP subgroup (grades 3-8 and 11)	LEA database records eMetric system reports		

### III. Accountability

#### Section 3122

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. The LEA/Consortia verifies LEP students meet annual measurable achievement objectives (AMAOs).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of AMAO report and letter received from the SEA			
2. The LEA/Consortia develops an improvement plan if it has not met AMAOs for 2 or 4 consecutive years. <i>(This has not yet been implemented by PDE.)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of the improvement plan within Getting Results <i>(This has not yet been implemented by PDE.)</i>			
3. If the LEA is part of a consortium, the LEA has a signed copy of the Memorandum of Understanding specifying the responsibilities of both the fiscal agent and the individual LEAs.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Copy of the Memorandum of Understanding between the LEA and fiscal agent.		Not part of a consortium	

## IV. Evaluation

### Section 3121

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. The LEA completes the LEP SYSTEM on or before the State provided due date.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of the Accuracy Certification Statement (ACS) for the LEP SYSTEM	Refer to the PDE website for State due dates		
2. The LEA completes the PIMS on or before the State provided due date.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of the ACS for PIMS	Refer to the PDE website for State due dates		

## V. Required Subgrantee Activities for LEP

### Section 3115(c)(1)(2)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
<p>1. The LEA/Consortia is responsible for increasing the English proficiency of ELLs.</p> <p>The LEA/Consortia bases its instructional programs on scientifically based research.</p> <p>The LEA/Consortia demonstrates the effectiveness of the programs to increasing a) English Language Proficiency b) Student academic achievement in the core academic subjects</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Student records and grades</p> <p><input checked="" type="checkbox"/> Evidence that the language instructional programs are based on scientifically based research</p>	<p>eMetric</p> <p>Program type and rationale</p>		
<p>2. The LEA/Consortia is responsible to provide high quality professional development to the classroom teachers, principals, administrators, and other personnel designed to:</p> <p>a. Improve instruction and assessment of ELLs</p> <p>b. Enhance the ability of teachers to use curricula, assessment measures, and instructional strategies.</p> <p>c. Based on SBR demonstrating the effectiveness of the PD in increasing the children's English language Proficiency</p> <p>d. Sufficient intensity and duration to have positive and lasting impact on teacher classroom performance</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Evidence of professional development plan (Act 48) for ALL teachers</p> <p><input type="checkbox"/> Completion of eGrant System subgrantee professional development activities</p>	<p>Agenda</p> <p>Training schedule</p> <p>Teacher Act 48 lists</p>		

## VI. Authorized Subgrantee Activities for LEP

### Section 3115(d)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
<p>1. Authorized Activities:</p> <p>a. Upgrading program objectives and effective instruction strategies. Improving the instruction materials, education software, and assessment procedures</p> <p>b. Providing tutorials and academic or vocational education for ELLs; and intensified instruction</p> <p>c. Developing and implementing elementary or secondary school instructional educational programs that are coordinated with other relevant programs and services. Improving the ELP and academic achievement of ELLs</p> <p>d. Providing community participation programs, family literacy services, and parent outreach and training activities to ELLs and their families.</p> <p>e. Improving the instruction of ELLs by providing acquisition or development of ed technology or instructional materials; access to and participation in electronic networks for materials, training, and communication; and incorporation of the resources</p> <p>f. Other activities</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Title III application <input checked="" type="checkbox"/> A record of students being served <input checked="" type="checkbox"/> The type of programs being implemented			

## VII. Authorized Subgrantee Activities for Immigrant Children and Youth

### Monitored ONLY FOR LEAs that receive Immigrant funding

#### Section 3115(e)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
<p>1. Authorized Activities:</p> <p>"(A) family literacy, parent outreach, and training activities designed to assist parents to become active participants in the education of their children;</p> <p>"(B) support for personnel, including teacher aides who have been specifically trained, or are being trained, to provide services to immigrant children and youth;</p> <p>"(C) provision of tutorials, mentoring, and academic or career counseling for immigrant children and youth;</p> <p>"(D) identification and acquisition of curricular materials, educational software, and technologies to be used in the program carried out with funds;</p> <p>"(E) basic instruction services that are directly attributable to the presence in the school district involved of immigrant children and youth, including the payment of costs of providing additional classroom supplies, costs of transportation, or such other costs as are directly attributable to such additional basic instruction services;</p> <p>"(F) other instruction services that are designed to assist immigrant children and youth to achieve in elementary schools and secondary schools in the United States, such as programs of introduction to the educational system and civics education; and</p> <p>"(G) activities, coordinated with community-based organizations, institutions of higher education, private sector entities, or other entities with expertise in working with immigrants, to assist parents of immigrant children and youth by offering comprehensive community services.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Title III application <input type="checkbox"/> A record of students being served <input type="checkbox"/> The type of programs being implemented		No immigrant funding	

## VIII. Parental Notification

### Section 3302

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. The LEA/Consortia provides notifications to parents in an understandable uniform format, and, to the extent practical, in a language that the parent can understand.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent letters for placement in Title III programs	Use of Transact for translations		
2. The LEA/Consortia has parent notification provisions for identification and placement for Title III supplemental programs within 30 days of the beginning of school or 2 weeks after school begins.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent letters for placement in Title III programs			
3. The LEA/Consortia sends parent notification for failure to meet AMAOs, of such failure not later than 30 days after such failure occurs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent letter for AMAO status	Use of Transact for translations		
4. Parental participation and outreach provisions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent participation policies are distributed to parents on a regular basis <input checked="" type="checkbox"/> Evidence of outreach with parents of ELL students about how they can be involved in their child's education	Written in the application		

## IX. Implementation of the Title III Application - Local Plans

### Section 3116

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. Submission of annual Title III application, implementation of application, and evaluation of success of Title III Implementation Plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of signed rider and application		The 2009-2010 application has been submitted and approved. The 2010-2011 plan has been recently submitted and is awaiting approval.	
2. The LEA/Consortia complies with NCLB requirements regarding participation of LEP students and teachers in private schools under Title III.  The LEA/Consortia provides: a. Policies and procedures for provision of services to eligible children attending private schools b. Third party contract(s) c. Copies of local application and budgets that document appropriate set asides (LEA) d. Evidence that consultation occurred between LEA and private school officials e. Evidence that private school children and teachers are receiving equitable services f. Evidence that the LEA is evaluating the Title III program serving private school students g. Evidence the LEA regularly supervises the provision of Title III services to private school children	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Written policies and procedures, letters, emails or meeting agendas of LEA consultation with non-publics schools. Written agreement of equitable services to be provided. Evaluation plan for private school, program success, Supervisory consultation.		We do not have any LEP students in a private school.	

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
3. The LEA/Consortia has a policy and/or LEA assessment (oral/written communication skills) for teacher English fluency.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Teacher fluency assessment results		All of our teachers are HQT.	
4. LEAs/Consortia that have teachers providing instruction in a language other than English must have a procedure for ensuring the teachers are fluent in the language of instruction	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Procedure used to determine fluency, must include appropriate Instructional level 1 or 2 certifications as well the ESL specialist endorsement. If grading student English performance, teachers must meet the highly qualified definition.		All of our ESL teachers have a Program Specialist certificate.	
5. The LEA/Consortia supplements, not supplants, the core program with Title III funds. Programs/Activities must be in addition to or supporting core programs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Verification of difference between core program budget and expenditures, and Title III budget and expenditures			

## X. Post Exit Student Monitoring

### Section 3121 (a)(4)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. LEAs have evidence of monitoring former ELLs exited from an ESL language instruction educational program for the 1st and 2nd years after exit	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Student Progress Reports  <input type="checkbox"/> Teacher Reports  <input type="checkbox"/> PDE Sample post-monitoring tool (available spring 2009)			

# 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).	no findings
<b>B. Carryover</b>  <b>The LEA complies with the carryover provisions of Title I. Sec. 1127</b>	1. LEAs with allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to the next unless the SEA has waived the limitation (allowable once every 3 year cycle if the SEA believes the request is reasonable and necessary).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Title I Budget section on eGrants.		Carry-over < 15%
	2. The LEA has requested (and received) a waiver from the SEA if the carryover from the prior year exceeds 15%.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Waiver request on eGrants. <input type="checkbox"/> Waiver request approval on file and at PDE.		Carry-over < 15%
<b>C. Rank Order</b>							

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<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>	1. The LEA is only serving eligible schools and all schools above 75% poverty are served.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Documentation detailing the poverty data used to determine eligibility		One school in LEA
	2. The ranking procedures are applied without regard to grade spans or schools with a poverty rate of 75% and above.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Schools with poverty rates of 75% or greater are served. Funds are allocated at a per pupil rate.		One school in LEA
	3. Eligible schools are ranked and served from highest to lowest poverty.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Actual allocations match Consolidated Plan.		One school in LEA
	4. The allocation to each eligible school and the per pupil allocation match.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Per pupil expenditures at building level matches consolidated application		One school in LEA
	5. Allocations given to Title I schools match approved amounts on consolidated application.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Local budget sheets. <input type="checkbox"/> System tracking expenditure reports.		One school in LEA
	6. The prekindergarten (PreK) children are excluded from the poverty count of any school.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> The LEA's count of children from low income families does not include children under the age of 5.		No Pre-K

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<b>D. Supplement / Supplant</b>  <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>  <b>Sec. 1114</b> <b>Sec. 1115</b> <b>Sec. 1116</b> <b>Sec. 1120A</b>	1. LEA approved budget and records of expenditures of Title I funds at the district level match.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Statement of Allocation & Expenditures	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul> *Documentation may minimal or non-existent in cases regarding supplanting. If you think there may be a problem, refer to DFP Regional Coordinator.	
	2. Schoolwide program expenditures verify that funds have not supplanted non-federal resources.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Statement of Allocation & Expenditures. <input checked="" type="checkbox"/> Expenditures match SWP activities <input checked="" type="checkbox"/> State/local fund expenditures have not decreased		
	3. Targeted assistance program expenditures meet the statutory requirements and are supplemental in nature & do not supplant non-federal resources.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Statement of Allocation & Expenditures are supplemental		Not targeted

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<b>E. Equipment and Related Property</b>  <b>OMB Circular A-87</b> <b>EDGAR 80.32</b>	1. LEA maintains Inventory records, purchase orders and receipts for equipment purchased.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Inventory is on file and up to date (All equipment at \$1,500 or LEA capitalization threshold \$_____ is maintained).	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul>	
	2. The LEA conducts a physical inventory of all equipment at least once every two years.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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> <li>▪ Reading First</li> </ul>	
<b>F. Compliance to Reservations</b>  <b>The LEA complies with requirements regarding the reservation of funds. Sec. 1113</b> <b>Sec. 1116</b> <b>Sec. 1118</b>	1. The LEA has reserved funds necessary to provide services comparable to those provided to children in Title I funded schools to serve homeless children, neglected children in local institutions, and if appropriate, N or D children in community day schools and delinquent children in local institutions.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Reservations are in the budget. <input type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items.	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul>	Not appl.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	2. LEA has reserved a minimum of 5% up to a maximum of 20% for transportation/supplemental services or both unless a lesser amount is needed. (for school improvement schools only; if no schools in school improvement, check NA)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Reservations are in the ROF screen on egrants. <input checked="" type="checkbox"/> Line items can be followed. <input checked="" type="checkbox"/> Expenditures are charged to the line items. <input checked="" type="checkbox"/> LEA documents expenditures for choice and supplemental services (agreements between LEA and providers).		

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	3. LEAs receiving more than \$500,000 have reserved 1% of their allocation for parental involvement and that 95% of those funds have been distributed to served schools.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Procedure for allocation 95% to schools.</li> <li><input checked="" type="checkbox"/> 95% allocated to schools.</li> <li><input checked="" type="checkbox"/> Line item reflects 1%.</li> <li><input checked="" type="checkbox"/> Budget Line Item for professional development.</li> <li><input checked="" type="checkbox"/> Agendas, Sign-Ins, Calendar of training, contracts with trainers etc.</li> <li><input checked="" type="checkbox"/> Expenditures supporting professional development.</li> </ul>	**If the combined amount of ARRA & Title I Basic funds result in the LEA's total allocation being \$500,000 or more, a parent involvement set aside of 1% is required.	

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	4. LEAs with schools identified for improvement have set aside 10% of funds for professional development activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Activities scheduled for professional development, agendas, sign-in, contracted technical assistance, etc.</li> <li><input checked="" type="checkbox"/> 10% of the Title I allocation is reported on the LEA actual budget reports under professional development.</li> <li><input checked="" type="checkbox"/> Activities scheduled for professional development agendas, sign-in, contracted technical assistance, etc.</li> <li><input checked="" type="checkbox"/> 10% of school's in improvement allocation is tracked by LEA for professional development.</li> </ul>		

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<b>G. Obligating Funds</b>	1. The LEA began obligating funds on or after the program approval date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Rider or Grant Approval Letter <input checked="" type="checkbox"/> Expenditure records begin on or after approval date	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul>	
<b>H. Nonpublic School Services</b>	1. The LEA reserved the same per pupil amount to each non-public low-income child as distributed to each public low-income child.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> eGrants SOS and Nonpublic Section and budget line item on eGrants <input type="checkbox"/> Interdistrict agreement and/or 3rd Party contract amounts match what is approved on consolidated application.	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul>	No non-public children
<b>I. Time Documentation</b>	1. The LEA maintains semi-annual certifications for all employees funded from a single cost objective.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Semi-annual time certifications	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul>	
	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> <li>▪ Reading First</li> </ul>	No proration

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> <li>▪ Reading First</li> </ul>	

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

## Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
No interviews have been entered.			



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April 27, 2009

Ms. Angela Villani  
CEO  
Mariana Bracetti Academy CS  
2501 Kensington Avenue  
Philadelphia, Pa 19125

Dear Ms. Villani:

Enclosed is the Report of Findings presenting results of the cyclical monitoring which was conducted by the Bureau of Special Education (BSE) in the Mariana Bracetti Academy CS the week of April 2, 2009.

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

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

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

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

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

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

Sincerely,

John J. Tommasini  
Director

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

CC: Chairperson  
Jill Deitrich  
SD Monitoring File



## **Executive Summary BSE Compliance Monitoring Review of the Mariana Bracetti Academy CS**

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

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

Prior to the Bureau of Special Education (BSE) monitoring the week of April 2, 2009, the Mariana Bracetti Academy 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. These techniques included:

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

#### **B. General Findings**

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

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

#### **Commendations**

In addition to reporting the status of compliance, the BSE wishes to recognize the Mariana Bracetti Academy CS for the following:

- The Charter School is commended for its policies and procedures. These policies are written clearly and in such detail to not only meet the requirements of the law, but they are also user friendly and written in layman's terms which serves to facilitate easy understanding.
- The Charter School is commended for its parent-teacher collaboration, constant communication and the amount of support provided by the LEA to both special education and general education teachers.

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

**C. Overall Findings**

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

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

<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
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 due to Identification, Educational Environment, Suspension or Expulsion	0	1

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

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

The status of compliance of the Mariana Bracetti Academy 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	84	5	71
Evaluation/Reevaluation: Process and Content	264	4	512
Individualized Education Program: Process and Content	474	21	275
Procedural Safeguards: Process and Content	115	0	5
<b>TOTALS</b>	<b>937</b>	<b>30</b>	<b>863</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	224	3	23
Program Implementation: Special Ed Teacher Interviews	286	0	24
Program Implementation: Parent Interviews	138	13	63
<b>TOTALS</b>	<b>648</b>	<b>16</b>	<b>110</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.

	<b># Yes Responses</b>	<b># No Responses</b>	<b># of Other Responses</b>
Classroom Observations	40	0	23

## 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 school district are gray-shaded.*

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

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

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

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

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

## 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: Mariana Bracetti Academy CS

Chief Executive Officer: Ms. Angela Villani

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

BSE Special Education Adviser: Walter Howard

Date of Report: April 27, 2009 **Reminder: The timelines for corrective action of all non-compliance items may not exceed ONE YEAR from the Report of Findings Date.**

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

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						4. <b>FSA-CONFIDENTIALITY</b>  <b>Standard</b> The LEA is in compliance with confidentiality requirements.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						5. <b>FSA-DISPUTE RESOLUTION (DUE PROCESS HEARING DECISION IMPLEMENTATION)</b>  <b>Standard:</b> The LEA uses dispute resolution processes for program improvement.			
Y						8. <b>FSA-PROCEDURAL REQUIREMENTS FOR SUSPENSION</b>  <b>Standard:</b> The LEA adheres to procedural requirements in suspending students with disabilities.			
Y						10. <b>FSA-INDEPENDENT EDUCATIONAL EVALUATION</b>  <b>Standard:</b> 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>  <b>Standard:</b> 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>			
	N					15. <b>FSA-PARENT TRAINING</b>  <b>Standard:</b> Parent opportunities for training and information sharing address the special knowledge, skills and abilities needed to serve the unique needs of children with disabilities.			
						<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.			
					5	Always			
					0	Sometimes			
					1	Rarely			
					0	Never			
					1	Don't Know			
					0	Does not Apply			

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4 2 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>  <b>Standard:</b> 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>  <b>Standard:</b> 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>			
10	0	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
10	0	0				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
9	0	1				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
9	1	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?			
3	0	7				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	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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			
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						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.			
						<b>CLASSROOM OBSERVATIONS</b>			
8	0	0		1		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
8	0	0		1		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			
1	0	8		0		CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?			
6	0	1		2		CO 4. If the student is in a regular education setting, is he/she participating in the lesson taught by the general education teacher or a co-teacher?			
6	0	1		2		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	4		2		CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?			
8	0	0		1		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>			
					6 1 0 0 0 0	P 55. My child does classroom work in a regular classroom with students without disabilities. Always Sometimes Rarely Never Don't Know Does not Apply			
					6 1 0 0 0 0	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. Always Sometimes Rarely Never Don't Know Does not Apply			
10	0	0				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
9	0	1				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
10	0	0				GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
10	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
9	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?			
10	0	0				GE 80. Is the student making progress within the general education curriculum?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
10	0	0				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
10	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
10	0	0				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
10	0	0				SE 97. Have necessary supports been offered and/or provided to enable that participation?			
10	0	0				SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?			
10	0	0				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
9	0	1				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			
10	0	0				SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom?			
						<b>Topical Area 3: Performance Indicators</b>			
Y						5A. <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						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	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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>CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION</b>			
						<b>PERMISSION TO EVALUATE (File Reviews)</b>			
1	1	8			50%	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. Parent signature or documentation of reasonable efforts to obtain consent			
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			
						<b>PERMISSION TO REEVALUATE (File Reviews)</b>			
6	1	3			14%	FR 194. PTRE-Consent Form is present in the student file			
6	0	4				FR 195. Demographic data			
6	0	4				FR 196. Reason for reevaluation			
6	0	4				FR 197. Types of assessment tools, tests and procedures to be used			
6	0	4				FR 198. Contact person's name and contact information			
5	1	4			17%	FR 199. Parent has selected a consent option			
5	1	4			17%	FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
						<b>AGREEMENT TO WAIVE REEVALUATION (File Reviews)</b>			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 201. Agreement to Waive Reevaluation is present in the student file			
1	0	9				FR 202. Waiver was completed within required timelines			
1	0	9				FR 203. Reason reevaluation is not necessary at this time is included			
1	0	9				FR 204. Contact person's name and contact information			
1	0	9				FR 205. Parent has selected a consent option			
1	0	9				FR 206. Parent signature			
						<b>EVALUATION REPORT (INITIAL) (File Reviews)</b>			
2	0	8				FR 160. ER is present in the student file			
1	0	9				FR 161. Evaluation was completed within timelines			
2	0	8				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)			
2	0	8				FR 163. Demographic data			
2	0	8				FR 164. Date report was provided to parent			
2	0	8				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			
2	0	8				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
2	0	8				FR 168. Teacher observations and observations by related service providers, when appropriate			
2	0	8				FR 169. Recommendations by teachers			
2	0	8				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			
2	0	8				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.			
1	0	9				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)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 173. Lack of appropriate instruction in reading			
0	0	10				FR 174. Lack of appropriate instruction in math			
0	0	10				FR 175. Limited English proficiency			
2	0	8				FR 176. Present levels of academic achievement			
2	0	8				FR 177. Present levels of functional performance			
2	0	8				FR 178. Behavioral information			
0	0	10				FR 179. Conclusions			
2	0	8				FR 180. Disability Category			
2	0	8				FR 181. Recommendations for consideration by the IEP team			
2	0	8				FR 182. Evaluation Team Participants documented			
2	0	8				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.			
2	0	8				FR 185. Indication of process(es) used to determine eligibility			
0	0	10				FR 186. Instructional strategies used and student-centered data collected			
2	0	8				FR 187. Educationally relevant medical findings, if any			
2	0	8				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			
2	0	8				FR 191. Observation in the student's learning environment			
0	0	10				FR 192. Other data if needed			
0	0	10				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						<b>REEVALUATION REPORT (File Reviews)</b>			
7	0	3				FR 207. RR is present in the student file			
7	0	3				FR 208. Reevaluation was completed within timelines			
6	0	4				FR 209. A copy of the RR was disseminated to parents at least 10 school days prior to the meeting of the IEP team (unless this requirement was waived by a parent in writing)			
7	0	3				FR 210. Demographic data			
7	0	3				FR 211. Date IEP team reviewed existing evaluation data			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	0	3				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
6	1	3			14%	FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
7	0	3				FR 214. Aptitude and achievement tests			
7	0	3				FR 215. Current classroom based assessments and local and/or state assessments			
7	0	3				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
7	0	3				FR 217. Teacher recommendations			
3	0	7				FR 218. Lack of appropriate instruction in reading			
3	0	7				FR 219. Lack of appropriate instruction in math			
3	0	7				FR 220. Limited English proficiency			
7	0	3				FR 221. Conclusion regarding need for additional data is indicated			
1	0	9				FR 222. Reasons additional data are not needed are included			
7	0	3				FR 223. Determination whether the child has a disability and requires special education			
7	0	3				FR 224. Disability category(ies)			
7	0	3				FR 225. Summary of findings includes student's educational strengths and needs			
7	0	3				FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
6	0	4				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
5	0	5				FR 228. Interpretation of additional data			
7	0	3				FR 229. Documentation that the student does not achieve adequately for age, etc.			
7	0	3				FR 230. Indication of process(es) used to determine eligibility			
7	0	3				FR 231. Instructional strategies used and student-centered data collected			
3	0	7				FR 232. Educationally relevant medical findings, if any			
3	0	7				FR 233. Effects of the student's environment, culture, or economic background			
6	0	4				FR 234. Data demonstrating that regular education instruction was delivered by personnel, including the ESL program, if applicable			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	0	3				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
7	0	3				FR 236. Observation in the student's learning environment			
5	0	5				FR 237. Other data if needed			
4	0	6				FR 238. Statement for all 6 items			
7	0	3				FR 239. Documentation of Evaluation Team Participants			
6	1	3			14%	FR 240. Documentation that team members Agree/Disagree			
						<b>INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>			
7	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
6	1	0	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
7	0	0	0			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
4	0	2	1			P 27. If your child was not reevaluated when required (every 2 years for children with mental retardation, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation?			
1	5	1	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
0	0	7	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
0	1	6	0			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
3	0	7				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						<b>INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)</b>			
10	0	0				FR 241. Invitation is present in the student file			
7	3	0			30%	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	1	0			10%	FR 243. Demographic data			
10	0	0				FR 244. Purpose(s) of the meeting			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	0	3				FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)			
1	0	9				FR 246. For transition services that are likely to be provided or paid for by other agencies, evidence that representatives of the agency(ies) were invited to attend the IEP meeting			
4	0	6				FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)			
8	0	2				FR 248. Invited IEP team members			
8	0	2				FR 249. Date/time/location of meeting			
8	0	2				FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
						<b>PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)</b>			
3	0	7				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			
3	0	7				FR 252. Demographic data			
2	0	8				FR 253. Form designates IEP team member(s) for whom attendance is not necessary			
3	0	7				FR 254. Form designates which members will submit written input prior to the meeting			
3	0	7				FR 255. Parent written consent is documented			
					2 0 1	FR 256. The team members excused: a. General Education Teacher b. Special Education Teacher 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			
9	0	1				FR 264. Student			
9	0	1				FR 265. General Education Teacher			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				FR 266. Special Education Teacher			
9	0	1				FR 267. Local Education Agency Representative			
0	0	10				FR 268. Career/Technical Education (CTE) Representative			
0	0	10				FR 269. CTE Representative was in attendance if student was attending CTE			
0	0	10				FR 270. Community Agency Representative			
0	0	10				FR 271. Teacher of the Gifted			
1	1	8			50%	FR 272. Written input provided by IEP team member(s) excused from participating in the IEP meeting if the invitation stated they were to provide written input			
10	0	0				FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year			
						<b>SPECIAL CONSIDERATIONS (File Reviews)</b>			
3	2	5			40%	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			
3	2	5			40%	FR 275. If the student is deaf or hard of hearing, a communication plan			
4	2	4			33%	FR 276. If the student has communication needs, needs must be addressed in the IEP			
3	2	5			40%	FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			
3	2	5			40%	FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
2	2	6			50%	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	1	9			100%	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			
9	0	1				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)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	0	3				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>			
0	1	9			100%	FR 288. If the student's IEP required participation in CTE program, was the CIP code completed			
6	1	3			14%	FR 289. Postsecondary goals for education and training, employment, and, as needed, independent living			
6	1	3			14%	FR 290. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service			
6	1	3			14%	FR 291. Transition services/activities (including courses of study) to support postsecondary goals			
6	1	3			14%	FR 292. Measurable annual goals that will reasonably enable the student to meet the desired post-school goals			
						<b>PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)</b>			
7	0	3				FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA or PASA)			
7	0	3				FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			
2	0	8				FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA			
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)			
9	0	1				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			
9	0	1				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			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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>			
10	0	0				FR 302. Measurable Annual Goals			
10	0	0				FR 303. Description of how student progress toward meeting goals will be measured			
9	1	0			10%	FR 304. Description of when periodic reports on progress will be provided to parents			
10	0	0				FR 305. Documentation of progress reporting on Annual Goals			
3	0	7				FR 306. Short Term Objectives			
						<b>SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)</b>			
10	0	0				FR 307. Program Modifications and Specially-Designed Instruction			
9	0	1				FR 308. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations, did the IEP team address those recommendations in development of this IEP			
9	0	1				FR 309. If Program Modifications and Specially Designed Instruction are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
0	0	10				FR 310. If a student attends a Career or Vocational Technical School, evidence that the specially designed instruction addresses the student's needs in Career and Vocational Technical School			
2	0	8				FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
3	0	7				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			
7	0	3				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			

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				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			
1	0	9				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			
8	0	2				FR 316. A conclusion regarding student eligibility for ESY			
5	1	4			17%	FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination			
0	0	10				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			
0	0	10				FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services			
						<b>EDUCATIONAL PLACEMENT (File Reviews)</b>			
10	0	0				FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class			
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)			
9	0	1				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)			
3	0	7				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>			
7	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	1	0	0			P 29. Did you participate in developing the current IEP for your child?			
7	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			
0	1	6	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?			
7	0	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
7	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?			
6	0	0	1			P 35. Was the current IEP developed at the IEP meeting?			
6	0	0	1			P 36. If there was a draft IEP developed prior to the IEP meeting were you provided a copy of the draft either before or at the meeting?			
5	0	0	2			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
2	0	4	1			P 38. If required IEP team members (special education teacher, general education teacher, or LEA) did not attend the meeting, did you agree in writing to them not being there?			
2	0	4	1			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		6	0			P 65. If you did not participate in your child's IEP meeting, what kept you from participating?			
8	1	1				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
7	1	2				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
6	0	4				GE 76. Were those recommendations considered by the IEP team?			
10	0	0				GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?			
10	0	0				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>			

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	0	0	0			P 40. Did the IEP team consider the recommendations that were made in your child's most recent evaluation, including all recommendations that were made by the evaluation team for special education, related services, and supports for school personnel?			
6	0	1	0			P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons (cue: vs. for example lack of staff, lack of funds, lack of availability of services)?			
10	0	0				GE 81. Are this student's goals based on the PA Academic Standards or, if appropriate, alternate standards?			
10	0	0				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
10	0	0				GE 83. Is the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 98. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?			
10	0	0				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 103. Are the student's annual goals based on the PA Academic Standards or, if appropriate, alternate standards?			
7	0	3				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 child's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
9	0	1				SE 107. If the student's most recent Evaluation Report contained recommendations for provision of related services, including psychological counseling, did the IEP team address those recommendations in development of the child's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the child, did the IEP team address those recommendations in development of the child's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
10	0	0				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA, PASA, and other district-wide/charter school-wide assessments?			
10	0	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
10	0	0				SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
						<b>IEP IMPLEMENTATION</b>			
						<b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>			
6	0	0	1			P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP?			
7	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?			
					6 1 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 2 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			
7	0	0	0			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
9	0	1				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
6	0	4				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
10	0	0				GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?			
10	0	0				SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
10	0	0				SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP?			
10	0	0				SE 110. Was this student's current IEP implemented no later than 10 school days after its completion or no later than the IEP implementation date?			
10	0	0				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
10	0	0				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>			
3	0	3	1			P 42. If your child's current IEP includes psychological counseling as a related service, and he/she receives these services, including transportation, are they provided at no cost to you?			
4	1	2	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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	1	2	0			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
4	2	1	0			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
1	0	5	1			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?			
0	0	6	1			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?			
9	0	1				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
0	0	10				SE 122. If this student was determined to be ESY eligible, did the IEP team determine what goals and services were needed and include them in the IEP?			
						<b>SECONDARY TRANSITION (Parent &amp; Special Education Teacher)</b>			
7	0	0	0			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
					5 1 0 0 1 0	P 59. I am satisfied with the transition services developed for my child. Always Sometimes Rarely Never Don't Know Does not Apply			
					6 0 1 0 0 0	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment. Always Sometimes Rarely Never Don't Know Does not Apply			
10	0	0				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
10	0	0				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?			

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<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			
8	0	2				FR 333. A description of the other options the IEP team considered and the reason why those options were			
9	0	1				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
8	0	2				FR 335. Description of other factor(s) relevant to LEA's proposal or refusal			
10	0	0				FR 336. Educational placement recommended (including amount and type)			
10	0	0				FR 337. Signature of school district superintendent or charter school CEO or designee			
10	0	0				FR 338. Parent signature or documentation of reasonable efforts to obtain consent (e.g. mailed to parents, certified mail, visit to the parent's home, etc.)			
10	0	0				FR 339. Parent has selected a consent option			
10	0	0				FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP			
						<b>INTERVIEW RESULTS (Parent)</b>			
2	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?			
						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.  7 Always 0 Sometimes 0 Rarely 0 Never 0 Don't Know 0 Does not Apply			
						<b>INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					6 0 0 1 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		1 1 1 1 1 1 1 1 1 2 1 1 2 1 5	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 f. less inclusion 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 m. services provided outside neighborhood school n. other Extra testing time. Teachers come into the classroom so students do not have to leave. He learned how to read and became a better reader. Also, the extracurricular activities. Discipline No complaints at all. Likes entire program.			
		1	1		5	P 67. Tell me anything you would like to change about the program.  n. other More Spanish speaking teachers. Nothing More homework, more support in reading & writing. More homework. Nothing			
		1	0		4 1 1	P 68. The school explains what options parents have if the parent disagrees with a decision of the school.  a. Very strongly agree b. Strongly agree c. Agree			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						P 69. Additional comments about your child's program. Very good. No complaints whatsoever. Likes everything the school is doing. Satisfied, so far. Very satisfied with the program offered at school & all the teachers.			
10	0	0				SE 101. Do you hold the required certification to implement this student's program?			
						<b>Topical Area 8: Student Interview Results</b>			
			0		8	S 126. What kind of support are you currently receiving? a. Learning Support b. Speech/Language Support			
8	0	0	0		1	S 127. Is this support enough to help you be successful in your school program?			
					6	S 128. How satisfied are you with your high school educational program? Very			
					2	Somewhat			
					0	A Little			
					0	Not at All			
					0	Don't Know			
						S 129. What do you like best about the program?			
						S 130. What do you like least about the program?			
					7	S 131. How satisfied are you with your special education supports/services? Very			
					0	Somewhat			
					0	A Little			
					1	Not at All			
					0	Don't Know			
						S 132. What do you like best about the special education supports/services?			
						S 133. What do you like least about the special education supports/services?			
					0	S 134. How much time do you spend with students who do not have disabilities? Too Much			
					6	Enough			
					2	A Little			
					0	Not Enough			
					0	Don't Know			
4	4	0	0			S 135. Do you participate in any extra-curricular activities?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						S 136. If yes, which ones			
						S 137. If no, why not			
7	1		0			S 138. Were you invited to participate in the last IEP meeting? Other			
7	1		0			S 139. Did you participate in the last IEP meeting? Other			
4	2		1			S 140. Do you have a post secondary transition program? Other Has it set for himself.			
6	1		1			S 141. Do you have an employment transition program? Other			
4	3		1			S 142. Do you have a community living transition program? Other			
5	1		2			S 143. Did you assist in the development of the transition program? Other			
6	0		2			S 144. Is that transition plan being followed? Other			
8	0		0			S 145. Did you discuss what you would do after graduation or finishing high school? Other			
			0		1 4 3	S 146. Which of the following agencies participate in your IEP development? a. Office of Vocational Rehabilitation e. None g. Don't Know			
0	1		3			S 147. If any agency participated in your IEP did they assist you or provide services? Other			
						S 148. Comments			
4	4	0	0			S 149. Do you participate in any activities in the community?			
						S 150. If yes, which ones?			
						S 151. If no, why not?			
						S 152. Are there any other agencies that could help you within the community?			
						<b>Topical Area 9: Other Non-compliance Issues</b>			
						<b>Topical Area 10: Other Improvement Plan Issues</b>			