

Northwood Academy CS

Charter Annual Report

07/01/2013 - 06/30/2014

School Profile

Demographics

4621 Castor Ave
Philadelphia, PA 19124
(215)289-5606

| | |
|---------------------|----------------------------|
| Phase: | Phase 1 |
| CEO Name: | Amy Hollister |
| CEO E-mail address: | ahollister@northwoodcs.org |

Governance and Staff

Leadership Changes

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

Two board members were added during the 2013-2014 school year. The school administration remains the same.

Board of Trustees Meeting Schedule

| Location | Date and Time |
|---------------------------------------|----------------------|
| 4621 Castor Ave Philadelphia PA 19124 | 9/16/2013 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 10/21/2013 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 11/18/2013 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 12/16/2013 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 1/21/2014 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 2/18/2014 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 3/17/2014 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 4/21/2014 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 5/19/2014 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 6/16/2014 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 8/18/2014 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 9/15/2014 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 10/20/2014 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 11/17/2014 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 12/15/2014 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 1/20/2015 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 2/17/2015 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 3/16/2015 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 4/20/2015 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 5/18/2015 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 6/15/2015 5:00 PM |
| 4621 Castor Ave Philadelphia PA 19124 | 8/17/2015 5:00 PM |

Professional Staff Member Roster

There are no professional staff members.

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

CSV file uploaded.

Quality of Teaching and Other Staff

| Position Categories | All Employed per Category | Appropriately Certified | Promoted | Transferred | Terminated | Contracted for Following Year |
|---|----------------------------------|--------------------------------|-----------------|--------------------|-------------------|--------------------------------------|
| Chief Academic Officer/Director | 1.00 | 1.00 | | | | 1.00 |
| Principal | 2.00 | 2.00 | | | | 2.00 |
| Assistant Principal | | | | | | |
| Classroom Teacher (including Master Teachers) | 36.00 | 36.00 | | | | 36.00 |
| Specialty Teacher (including Master Teachers) | 7.00 | 7.00 | | | | 7.00 |
| Special Education Teacher (including Master Teachers) | 11.00 | 11.00 | | | 1.00 | 10.00 |
| Special Education Coordinator | 1.00 | 1.00 | | | | 1.00 |
| Counselor | 1.00 | 1.00 | | | | 1.00 |
| Psychologist | 1.00 | 1.00 | | | | 1.00 |
| School Nurse | 1.00 | 0.00 | | | | 1.00 |
| Totals | 61.00 | 60.00 | 0 | 0 | 1.00 | 60.00 |

Further explanation:

We will have one less Special Education teacher next year due to the decline in our special education population.

Fiscal Matters

Major Fundraising Activities

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

We had one major fundraiser, Cherrydale, which yielded us approximately \$12,033.94. These funds were put towards our playground construction.

Fiscal Solvency Policies

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

This is not applicable. The school did not make any changes to the existing policies and procedures in Fiscal 2013 / 2014.

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:

Northwood Academy currently uses Quickbooks as their accounting system.

Preliminary Statements of Revenues, Expenditures & Fund Balances

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

PDF file uploaded.

Financial Audits

Basics

| | |
|---------------------------|------------------|
| Audit Firm: | Citrin Cooperman |
| Date of Last Audit: | 06/30/2013 |
| Fiscal Year Last Audited: | 2012-2013 |

Explanation of the Report

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

The 2013/2014 audit is schedule for August 4th. The fiscal 2012-2013 audit is being submitted.

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 |
|-------------|----------|
|-------------|----------|

Federal Programs Consolidated Review

Basics

Title I Status: Yes
 Date of Last Federal Programs Consolidated Review: 04/24/2013
 School Year Reviewed: 2012-2013

Federal Programs Consolidated Review Report

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

PDF file uploaded.

Citations

Federal Programs Consolidated Review citations and the corresponding Charter School responses

| Description | Response |
|-------------|----------|
|-------------|----------|

Special Education

Chapter 711 Assurances

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

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

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

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

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

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

Special Education Support Services

| Support Service | Location | Teacher FTE |
|-------------------------------|----------------------------------|--------------------|
| Behavior Support Consultant | Northwood Academy Charter School | 0.2 |
| Behavior Support Personnel | Northwood Academy Charter School | 1 |
| Certified School Psychologist | Northwood Academy Charter School | 0.4 |
| Dean of Students | Northwood Academy Charter School | 1 |
| Director of Special Education | Northwood Academy Charter School | 1 |
| Guidance Counselor | Northwood Academy Charter School | 1 |
| Speech Therapist | Northwood Academy Charter School | 1.4 |

Special Education Contracted Services

| Title | Amt. of Time per Week | Operator | Number of Students |
|------------------|------------------------------|-----------------|---------------------------|
| Behavior Support | 1 Days | Outside | 10 or fewer |

| | | | |
|-------------------------------|--------|--------------------|-------------|
| Consultant | | Contractor | |
| Behavior Support Personnel | 5 Days | Outside Contractor | 10 or fewer |
| Certified School Psychologist | 2 Days | Outside Contractor | 10 or fewer |
| Occupational Therapist | 2 Days | Outside Contractor | 13 |
| Speech Therapists | 5 Days | Outside Contractor | 97 |

Special Education Cyclical Monitoring

Date of Last Special Education Cyclical Monitoring:

12/03/2012

Link to Report (Optional):

Not Provided

Special Education Cyclical Monitoring Report

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

PDF file uploaded.

Facilities

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

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

Furniture & equipment - \$16,775.90
 Computer, Network, & Software - \$78,201.74
 Playground Equipment - \$76,549.62

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

\$171,527.26

Facility Plans and Other Capital Needs

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

The school purchased a parcel of land to be converted into a parking lot for staff.

Memorandums of Understanding

| Organization | Purpose |
|--------------------------------|--|
| Philadelphia Police Department | Through this MOU, the parties seek to foster a relationship of cooperation and mutual support and to maintain a safe school environment. |

Charter School Annual Report Affirmations

Charter Annual Report Affirmation

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

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

Affirmed by Valarie Jefferson on 8/2/2014

President, Board of Trustees

Affirmed by Amy Hollister on 7/31/2014

Chief Executive Officer

Charter School Law Affirmation

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

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

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

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

Affirmed by Valarie Jefferson on 8/2/2014

President, Board of Trustees

Affirmed by Amy Hollister on 7/31/2014

Chief Executive Officer

Ethics Act Affirmation

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

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

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

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

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

Affirmed by Valarie Jefferson on 8/2/2014

President, Board of Trustees

Affirmed by Amy Hollister on 7/31/2014

Chief Executive Officer

| | | |
|------------|-----------|--------------|
| 8/1/2013 | Daniella | Allizzo |
| 8/29/2012 | Laura | Beckmann |
| 8/27/2012 | William | Brown |
| 8/23/2010 | Matthew | Burst |
| 8/27/2012 | Julieann | Cappuccino |
| 8/1/2008 | Cindy | Carey |
| 9/1/2007 | Julie | Crowe |
| 8/1/2005 | Katherine | Donohue |
| 8/29/2011 | Charlotte | Erace |
| 9/1/2007 | Ron | Farella |
| 9/8/2009 | Danielle | Fidishun |
| 7/1/2005 | Pamela | Friedman |
| 8/1/2005 | Allison | Funari |
| 8/1/2006 | Abbey | Gunn |
| 8/1/2013 | Edwin | Haigh |
| 8/28/2006 | Erin | Herschberger |
| 8/23/2010 | Daniel | Hilson |
| 4/16/2007 | Ryan | Hoke |
| 7/1/2005 | Amy | Hollister |
| 8/1/2013 | Vernessa | Hunt-Hassan |
| 8/1/2013 | Barbara | Ingel |
| 8/1/2005 | Suzanne | Jacobs |
| 12/18/2006 | Tiffani | Jones |
| 9/1/2005 | Amy | Kelly |
| 8/1/2005 | Nicole | Krajci |
| 8/16/2011 | Joel | Kutner |
| 8/12/2012 | Ray | Lark |
| 8/25/2009 | Michelle | Licsauer |
| 8/1/2005 | Kathy | Lowry |
| 12/10/2009 | Kaitlyn | Lynch |
| 8/1/2013 | Kierstyn | Mabey |
| 8/29/2011 | Heather | Martello |
| 8/1/2005 | Jennifer | McAndrew |
| 8/1/2013 | Lauren | Moyer |
| 8/1/2005 | Patricia | Mychack |
| 10/1/2005 | Krista | Neiss |
| 8/1/2007 | Andrew | Nelson |
| 8/1/2013 | Kristy | Nober |
| 8/1/2006 | Jocelyne | Norris |
| 8/1/2005 | Daniel | Paleologos |
| 9/8/2011 | Lindsay | Perrini |
| 8/30/2011 | Ryan | Ragland |
| 8/25/2009 | Megan | Richards |
| 8/1/2013 | Dana | Roth |
| 9/1/2008 | Tara | Scarinci |
| 8/1/2013 | Anthony | Scornaienchi |
| 11/29/2010 | Meghan | Scott |

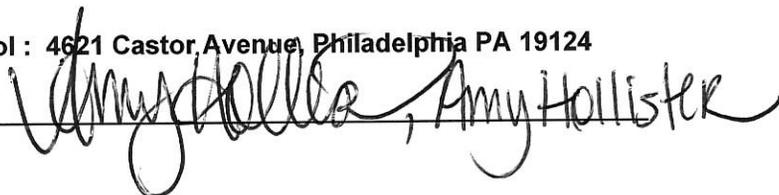
| | | |
|------------|-----------|------------|
| 9/1/2008 | Rachel | Shapiro |
| 9/1/2008 | Heather | Slemmer |
| 8/1/2005 | Alene | Smart |
| 8/23/2010 | Tracey | Smith |
| 8/2/2013 | Kara | Tann |
| 12/2/2008 | Zahra | Tees |
| 8/29/2011 | Brigid | Turner |
| 10/31/2011 | Emily | Whitaker |
| 8/1/2005 | Catherine | Willard |
| 8/1/2005 | Marissa | Woloszczuk |

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

Name of School : Northwood Academy Charter School

Address of School : 4621 Castor Avenue, Philadelphia PA 19124

CEO Signature



REVENUES

| | | | |
|-------------|------|--|-----------|
| 6000 | | REVENUE FROM LOCAL SOURCES | |
| | | | |
| 6500 | | EARNINGS ON INVESTMENTS | |
| | 6510 | Interest on Investments and Interest-Bearing Checking Accounts | 2,458.90 |
| | 6520 | Dividends on Investments | |
| | 6530 | Gains or Losses on Sale of Investments | |
| | 6540 | Earnings on Investments in Real Property | |
| | 6590 | Other Earnings or Investments | |
| | | | |
| 6600 | | FOOD SERVICE REVENUE | |
| | 6610 | Daily Sales - Reimbursable Programs | |
| | 6620 | Daily Sales - Non-Reimbursable Programs | |
| | 6630 | Special Functions | |
| | 6640 | Non-Cash Contributions | |
| | 6650 | Price Reduction for Reduced Price and Free Meals (Debit) | |
| | 6690 | Other Food Service Revenues | 20,162.47 |
| | | | |
| 6700 | | REVENUES FROM STUDENT ACTIVITIES | |
| | 6710 | Admissions | |
| | 6720 | Bookstore Sales | |
| | 6730 | Student Organization Membership Dues and Fees | |
| | 6740 | Fees | |
| | 6750 | Student Activity - Special Events | 53,318.42 |
| | 6790 | Other Student Activity Income | |
| | | | |
| 6800 | | REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH | |
| | 6810 | Revenue from Local Governmental Units | |
| | 6820 | Revenue from Intermediary Sources - Commonwealth Funds | |
| | 6830 | Revenues from Intermediary Sources - Federal Funds | |
| | 6890 | Other Revenues from Intermediary Sources | |

| | | | |
|-------------|------|--|--------------|
| 6900 | | OTHER REVENUE FROM LOCAL SOURCES | |
| | 6910 | Rentals | |
| | 6920 | Contributions & Donations from Private Sources / Capital Contributions | 27,142.10 |
| | 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 | 8,442,098.91 |
| | 6945 | Receipts from Out-of-State LEAs | |
| | 6946 | Receipts from Member Districts - AVTS / Special Program Jointure only | |
| | 6947 | Receipts from Members of Intermediate Units for Education by Withholding | |
| | 6948 | Receipts from Members of Intermediate Units for Direct Contributions | |
| | 6949 | Other Tuition from Patrons | |
| | 6950 | Unassigned | |
| | 6960 | Services Provide Other Local Governmental Units / LEAs | 172,935.80 |
| | 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 | 16,811.59 |
| | 6991 | Refunds of a Prior Year Expenditure | |
| | 6999 | Other Revenues Not Specified Above | |
| 7000 | | REVENUE FROM STATE SOURCES | |
| 7100 | | BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES | |
| | 7150 | Unassigned | |
| | 7160 | Tuition for Orphans and Children Placed in Private Homes | |
| | 7180 | Staff and Program Development | |
| 7200 | | REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS | |
| | 7210 | Homebound Instruction | |
| | 7220 | Vocational Education | |
| | 7230 | Alternative Education | |
| | 7240 | Driver Education - Student | |
| | 7250 | Migratory Children | |
| | 7260 | Workforce Investment Act (WIA) | |
| | 7270 | Specialized Education of Exceptional Pupils | |
| | 7280 | Adult Literacy | |

| | | | |
|-------------|------|---|------------|
| | 7290 | Additional Educational Program Revenues | |
| 7300 | | REVENUES FOR NON-EDUCATIONAL PROGRAMS | |
| | 7310 | Transportation (Regular and Additional) | |
| | 7320 | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | |
| | 7330 | Health Services (Medical, Dental, Nurse, Act 25) | 13,000.00 |
| | 7340 | Unassigned | |
| | 7350 | Sewage Treatment Operations / Environmental Subsidies | |
| | 7360 | Safe Schools | |
| 7400 | | VOCATIONAL TRAINING OF THE UNEMPLOYED | |
| 7500 | | STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS | |
| | 7502 | Dual Enrollment Grants | |
| | 7503 | Project 720/High School Reform | |
| | 7599 | Other State Revenue Not Listed Elsewhere in the 7000 Series | |
| 7600 | | REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS | 8,849.10 |
| 7800 | | REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS | |
| | 7810 | State Share of Social Security and Medicare Taxes | |
| | 7820 | State Share of Retirement Contributions | 363,007.11 |
| 7900 | | REVENUE FOR TECHNOLOGY | |
| | 7910 | Educational Technology | |
| | 7990 | Other Technology Grants | |
| 8000 | | REVENUE FROM FEDERAL SOURCES | |
| 8100 | | UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT | |
| | 8110 | Payments for Federally Impacted Areas - P.L. 81-874 | |
| | 8190 | Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government | |
| 8200 | | UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH | |
| 8300 | | RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT | |
| | 8310 | Payments for Federally Impacted Areas - P.L. 81-815 | |
| | 8320 | Energy Conservation Grants - TA and ECM | |

| | | | |
|-------------|------|--|------------|
| | 8390 | Other Restricted Federal Grants-in-Aid Directly from the Federal Government | |
| 8500 | | RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS | 582,614.00 |
| | 8510 | Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB) | 158,288.80 |
| | 8520 | Vocational Education | |
| | 8530 | Child Nutrition Program | 234,033.28 |
| | 8540 | Nutrition Education and Training | |
| | 8560 | Federal Block Grants | |
| | 8570 | Unassigned | |
| | 8580 | Child Care and Development Block Grants | |
| | 8590 | Unassigned | |
| 8600 | | RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS | |
| | 8610 | Homeless Assistance Act | |
| | 8620 | Adult Basic Education | |
| | 8640 | Headstart | |
| | 8650 | Unassigned | |
| | 8660 | Workforce Investment Act (WIA) | |
| | 8670 | Unassigned | |
| | 8680 | Unassigned | |
| | 8690 | Other Restricted Federal Grants-in-Aid through the Commonwealth | |
| 8800 | | MEDICAL ASSISTANCE REIMBURSEMENTS | |
| 9000 | | OTHER FINANCING SOURCES | |
| 9100 | | SALE OF BONDS | |
| | 9110 | Bond Issue Proceeds (Gross) | |
| | 9120 | Proceeds from Refunding of Bonds | |
| 9200 | | PROCEEDS FROM EXTENDED TERM FINANCING | |
| 9300 | | INTERFUND TRANSFERS | |
| | 9310 | General Fund Transfers | |
| | 9320 | Special Revenue Fund Transfers | |

| | | | |
|-----------------------|------|---|---------------|
| | 9330 | Capital Projects Funds Transfers | |
| | 9340 | Debt Service Fund Transfers | |
| | 9350 | Enterprise Fund Transfers | |
| | 9360 | Internal Service Fund Transfers | |
| | 9370 | Trust and Agency Fund | |
| | 9380 | Activity Fund Transfers | |
| | 9390 | Permanent Fund Transfers | |
| | | | |
| 9400 | | SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS | |
| | | | |
| 9500 | | Unassigned | |
| | | | |
| 9600 | | Unassigned | |
| | | | |
| 9700 | | TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS | |
| | 9710 | Transfers from Component Units | |
| | 9720 | Transfers from Primary Governments | |
| | | | |
| 9800 | | INTRAFUND TRANSFERS IN | |
| | 9810 | General Fund Intrafund Transfers | |
| | 9820 | Special Revenue Intrafund Transfers | |
| | 9840 | Debt Service Intrafund Transfers | |
| | 9850 | Enterprise Intrafund Transfers | |
| | 9860 | Internal Service Intrafund Transfers | |
| | 9870 | Trust and Agency Intrafund Transfers | |
| | 9880 | Activity Interfund Transfers | |
| | | | |
| | | | |
| TOTAL REVENUES | | | 10,094,720.48 |

**NORTHWOOD ACADEMY CHARTER SCHOOL
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013**

**NORTHWOOD ACADEMY CHARTER SCHOOL
YEAR ENDED JUNE 30, 2013**

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Northwood Academy Charter School
Philadelphia, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activity, the blended component unit, and the major fund of Northwood Academy Charter School (a nonprofit organization) (the "School") as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 auditors' 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 auditors consider internal control relevant to the School'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 School's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 - 7 and page 28, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's basic financial statements. The combining statement of net position and combining statement of activities are presented for purposes of additional analysis and are not a required part of the basic financial statements. The 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 also not a required part of the basic financial statements.

The combining financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2013, on our consideration of the School's internal control over financial reporting and 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 the School's internal control over financial reporting and compliance.

Citrin Cooperman & Company LLP
CERTIFIED PUBLIC ACCOUNTANTS

Philadelphia, Pennsylvania
November 18, 2013

**NORTHWOOD ACADEMY CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

The Board of Trustees of Northwood 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 herein in conjunction with the School's financial statements.

Financial Highlights

- Total revenues for the fiscal year ended June 30, 2013, were \$15,298,386, representing an increase of \$5,437,529 from June 30, 2012.
- At June 30, 2013, the School reported an ending fund balance of \$2,947,585, representing an increase of \$2,040,411 from June 30, 2012.
- The School's cash balance at June 30, 2013, was \$3,706,251, representing an increase of \$834,365 from June 30, 2012.

Overview of the Financial Statements

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

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 fiscal periods (e.g. expenditures accrued in one fiscal year but paid in subsequent years, and depreciation).

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

Fund Financial Statements

A fund is a group of related accounts that is 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, the governmental general fund and the proprietary fund.

**NORTHWOOD ACADEMY CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Overview of the Financial Statements (Continued)

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 basis other than accounting principles generally accepted in the United States of America ("GAAP") for state reporting requirements.

Single Audit Requirements

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

Government-Wide Financial Analysis

Management has adopted Governmental Accounting Standards Board ("GASB") Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, which requires a comparative analysis of current and prior year balances.

| | June 30, | |
|----------------------------------|---------------------|---------------------|
| | 2013 | 2012 |
| Current assets | \$ 4,130,556 | \$ 3,587,962 |
| Noncurrent assets | <u>18,258,038</u> | <u>18,057,223</u> |
| Total assets | <u>22,388,594</u> | <u>21,645,185</u> |
| Current liabilities | 1,495,371 | 7,172,635 |
| Long-term liabilities | <u>11,154,435</u> | <u>5,240,443</u> |
| Total liabilities | <u>12,649,806</u> | <u>12,413,078</u> |
| Net position: | | |
| Net investment in capital assets | 6,689,947 | 8,456,380 |
| Unrestricted | <u>3,048,841</u> | <u>775,727</u> |
| Total net position | <u>\$ 9,738,788</u> | <u>\$ 9,232,107</u> |

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the School, assets exceeded liabilities by \$9,738,788 as of June 30, 2013.

**NORTHWOOD ACADEMY CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Overview of the Financial Statements (Continued)

Government-Wide Financial Analysis (Continued)

The School's revenues are predominately received from the School District of Philadelphia based on student enrollment. For the year ended June 30, 2013, the School's revenues (\$9,500,084) exceeded its expenditures (\$8,993,403) by \$506,681.

| | <u>2013</u> | <u>2012</u> |
|---|---------------------|---------------------|
| Revenues: | | |
| Local educational agencies | \$ 7,895,110 | \$ 8,283,971 |
| Other local sources | 171,161 | 316,372 |
| State sources | 435,748 | 353,868 |
| Federal sources | 788,838 | 911,575 |
| Food services | <u>209,227</u> | <u>113,145</u> |
| Total revenues | <u>9,500,084</u> | <u>9,978,931</u> |
| Expenditures: | | |
| Instruction | 4,809,117 | 5,272,766 |
| Administrative services | 918,496 | 915,853 |
| Pupil health | 89,521 | 113,765 |
| Business services | 169,121 | 158,441 |
| Operation and maintenance of plant services | 933,740 | 937,927 |
| Other support services | 217,410 | 198,908 |
| Food services | 243,425 | 210,874 |
| Student transportation | 372,462 | 391,239 |
| Student activities and transportation | 92,889 | 81,360 |
| Interest expense | 703,500 | 297,735 |
| Bad debt expense | - | 145,688 |
| Depreciation expense | <u>443,722</u> | <u>388,866</u> |
| Total expenditures | <u>8,993,403</u> | <u>9,113,422</u> |
| Change in net position | 506,681 | 865,509 |
| Net position - beginning | <u>9,232,107</u> | <u>8,366,598</u> |
| NET POSITION - ENDING | <u>\$ 9,738,788</u> | <u>\$ 9,232,107</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 general fund is the chief operating fund of the School. At the end of the current fiscal year, the unassigned fund balance of the general fund was \$2,947,585, while the total fund balance reached \$2,947,585. At June 30, 2013, the governmental fund of the school reported a combined fund balance of \$2,947,585.

See independent auditors' report.

**NORTHWOOD ACADEMY CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

General Fund Budgetary Highlights

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

Capital Assets and Debt Administration

Capital Assets

As of June 30, 2013, the School and its blended component unit's net investment in capital assets for their governmental activities totaled \$6,689,947 (net of accumulated depreciation and related debt). This net investment in capital assets includes furniture for the School along with leasehold improvements and computer equipment.

Long-Term Debt

As of June 30, 2013, the School and its blended component unit have notes payable of \$11,568,091.

Economic Factors and Next Year's Budgets and Rates

The School does not foresee any substantial variations with next year's economic factors, budgets or rates.

Future Events That Will Financially Impact the School

The School does not foresee any future events at this time that will financially impact the School.

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, Northwood Academy Charter School, 4621 Castor Avenue, Philadelphia, PA 19124.

Component Unit

NW CDC, LLC ("NW CDC") is a component unit of the School and is reported as part of the general fund in the government-wide financial statements. Complete financial statements of NW CDC can be obtained by writing to NW CDC at 2901 S. 15th Street, Philadelphia, PA 19145.

**NORTHWOOD ACADEMY CHARTER SCHOOL
STATEMENT OF NET POSITION
JUNE 30, 2013**

| | <u>Governmental Activities</u> | <u>Business-Type Activity</u> | <u>Total</u> |
|--|------------------------------------|-----------------------------------|---------------------|
| ASSETS | | | |
| Cash | \$ 3,667,712 | \$ 38,539 | \$ 3,706,251 |
| State subsidies receivable | 232,133 | 2,346 | 234,479 |
| Federal subsidies receivable | 62,572 | 60,371 | 122,943 |
| Local receivables | 17,980 | - | 17,980 |
| Prepaid expenses | 47,703 | - | 47,703 |
| Security deposit | 1,200 | - | 1,200 |
| Capital assets: | | | |
| Building and improvements | 19,083,274 | - | 19,083,274 |
| Transportation equipment | 358,040 | - | 358,040 |
| Leasehold improvements | 285,163 | - | 285,163 |
| Computer equipment | 538,972 | - | 538,972 |
| Software | 31,929 | - | 31,929 |
| Furniture and equipment | 192,018 | - | 192,018 |
| Less: accumulated depreciation | <u>(2,231,358)</u> | <u>-</u> | <u>(2,231,358)</u> |
| Total assets | <u>22,287,338</u> | <u>101,256</u> | <u>22,388,594</u> |
| LIABILITIES | | | |
| Accounts payable | 146,388 | - | 146,388 |
| Accrued salary and benefits | 894,306 | - | 894,306 |
| Accrued interest | 41,021 | - | 41,021 |
| Long-term obligations: | | | |
| Notes payable: | | | |
| Due within one year | 413,656 | - | 413,656 |
| Due beyond one year | <u>11,154,435</u> | <u>-</u> | <u>11,154,435</u> |
| Total liabilities | <u>12,649,806</u> | <u>-</u> | <u>12,649,806</u> |
| Commitments and contingencies (Notes 6, 7, 9, 10, 11, and 12) | | | |
| NET POSITION | | | |
| Net investment in capital assets | 6,689,947 | - | 6,689,947 |
| Unrestricted | <u>2,947,585</u> | <u>101,256</u> | <u>3,048,841</u> |
| Total net position | <u>\$ 9,637,532</u> | <u>\$ 101,256</u> | <u>\$ 9,738,788</u> |

See accompanying notes to financial statements.

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

| Function | Expenses | Program Revenues Operating Grants and Contributions | Net (Expense) Revenue and Changes in Net Position | | |
|---|---------------------|--|---|------------------------|---------------------|
| | | | Governmental Activities | Business-Type Activity | Total |
| Primary government: | | | | | |
| Governmental activities: | | | | | |
| Other instructional programs | \$ 4,809,117 | \$ 3,737,978 | \$ (1,071,139) | \$ - | \$ (1,071,139) |
| Administrative services | 918,496 | 2,555 | (915,941) | - | (915,941) |
| Pupil health | 89,521 | 17,440 | (72,081) | - | (72,081) |
| Business services | 169,121 | - | (169,121) | - | (169,121) |
| Operation and maintenance of plant services | 933,740 | 50,952 | (882,788) | - | (882,788) |
| Other support services | 217,410 | 7,007 | (210,403) | - | (210,403) |
| Food services | - | 795 | 795 | (243,425) | (242,630) |
| Student transportation | 372,462 | 21,826 | (350,636) | - | (350,636) |
| Student activities | 92,889 | - | (92,889) | - | (92,889) |
| Interest expense | 703,500 | - | (703,500) | - | (703,500) |
| Depreciation expense | 443,722 | - | (443,722) | - | (443,722) |
| Total governmental activities | \$ 8,749,978 | \$ 3,838,553 | (4,911,425) | (243,425) | (5,154,850) |
| General revenues: | | | | | |
| Local educational agencies | | | 5,281,143 | - | 5,281,143 |
| Food services | | | - | 209,227 | 209,227 |
| All other revenue | | | 171,161 | - | 171,161 |
| Total general revenues | | | 5,452,304 | 209,227 | 5,661,531 |
| Income (loss) before interfund transfers | | | | | |
| | | | 540,879 | (34,198) | 506,681 |
| Interfund transfers in (out) | | | | | |
| | | | (113,598) | 113,598 | - |
| Change in net position | | | | | |
| | | | 427,281 | 79,400 | 506,681 |
| Net position - beginning | | | | | |
| | | | 9,210,251 | 21,856 | 9,232,107 |
| NET POSITION - ENDING | | | | | |
| | | | \$ 9,637,532 | \$ 101,256 | \$ 9,738,788 |

See accompanying notes to financial statements.

**NORTHWOOD ACADEMY CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUND
JUNE 30, 2013**

| | <u>General Fund</u> |
|--|----------------------------|
| <u>ASSETS</u> | |
| Cash | \$ 3,667,712 |
| State subsidies receivable | 232,133 |
| Federal subsidies receivable | 62,572 |
| Local receivables | 17,980 |
| Prepaid expenses | 47,703 |
| Security deposit | <u>1,200</u> |
| TOTAL ASSETS | \$ <u>4,029,300</u> |
| <u>LIABILITIES AND FUND BALANCE</u> | |
| Liabilities: | |
| Accounts payable and accrued expenses | \$ 146,388 |
| Accrued salary and benefits | 894,306 |
| Accrued interest | <u>41,021</u> |
| Total liabilities | 1,081,715 |
| Fund balance: | |
| Unassigned | <u>2,947,585</u> |
| TOTAL LIABILITIES AND FUND BALANCE | \$ <u>4,029,300</u> |

See accompanying notes to financial statements.

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

Total fund balance for governmental fund \$ 2,947,585

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

Long-term liabilities that pertain to governmental funds, including notes payable, are not due and payable in the current period and therefore are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the statement of net position. Balances at year end are: (11,568,091)

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

| | | |
|--------------------------------|--------------------|-------------------|
| Building and improvements | 19,083,274 | |
| Transportation equipment | 358,040 | |
| Leasehold improvements | 285,163 | |
| Computer equipment | 538,972 | |
| Software | 31,929 | |
| Furniture and equipment | 192,018 | |
| Less: accumulated depreciation | <u>(2,231,358)</u> | |
| | | <u>18,258,038</u> |

TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ 9,637,532**

**NORTHWOOD ACADEMY CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
OF GOVERNMENTAL FUND
YEAR ENDED JUNE 30, 2013**

| | <u>General Fund</u> |
|--------------------------------------|----------------------------|
| Revenues: | |
| Local educational agencies | \$ 7,895,110 |
| Other local sources | 171,161 |
| State sources | 435,748 |
| Federal sources | 788,837 |
| Proceeds from loans | <u>6,007,530</u> |
| Total revenues | <u>15,298,386</u> |
| Expenditures: | |
| Instruction | 4,809,117 |
| Support services | 2,700,748 |
| Non-instructional services | 92,889 |
| Capital outlays | 3,993,466 |
| Debt service | <u>1,548,157</u> |
| Total expenditures | <u>13,144,377</u> |
| Excess of revenues over expenditures | 2,154,009 |
| Other financing uses: | |
| Interfund transfers out | <u>(113,598)</u> |
| Net change in fund balance | 2,040,411 |
| Fund balance - beginning | <u>907,174</u> |
| FUND BALANCE - ENDING | <u>\$ 2,947,585</u> |

See accompanying notes to financial statements.

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

Net change in fund balance - total governmental fund **\$ 2,040,411**

Amounts reported for governmental activities in the statement of activities are different because:

The governmental fund reports note proceeds as financing sources, while repayment of note principal is reported as an expenditure. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities, and repayment of principal reduces the liability. The net effect of these differences in the treatment of notes payable is as follows:

| | | |
|--------------------------------------|--------------------|-------------|
| Repayment of notes payable principal | 857,757 | |
| Proceeds from loans | <u>(6,007,530)</u> | (5,149,773) |

The governmental fund reports debt issuance costs as expenditures. However, in the statement of activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as interest expense, as follows:

| | |
|------------------|----------|
| Interest expense | (13,101) |
|------------------|----------|

The governmental fund reports capital outlays as expenditures. However, in the statement of activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense, as follows:

| | | |
|----------------------|------------------|------------------|
| Capital outlays | 3,993,466 | |
| Depreciation expense | <u>(443,722)</u> | <u>3,549,744</u> |

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ 427,281**

NORTHWOOD ACADEMY CHARTER SCHOOL
STATEMENT OF NET POSITION
PROPRIETARY FUND
JUNE 30, 2013

| | Food Service Fund |
|------------------------------|----------------------|
| ASSETS: | |
| Cash | \$ 38,539 |
| Federal subsidies receivable | 60,371 |
| State subsidies receivable | 2,346 |
| Total assets | 101,256 |
| LIABILITIES | |
| - | |
| NET POSITION: | |
| Unrestricted | 101,256 |
| Total net position | \$ 101,256 |

See accompanying notes to financial statements.

NORTHWOOD ACADEMY CHARTER SCHOOL
STATEMENT OF ACTIVITIES
PROPRIETARY FUND
YEAR ENDED JUNE 30, 2013

| | Food Service Fund |
|------------------------------|--------------------------|
| REVENUES: | |
| Food service revenues | \$ <u>209,227</u> |
| EXPENSES: | |
| Food | 232,737 |
| Salaries and benefits | <u>10,688</u> |
| Total expenses | <u>243,425</u> |
| Operating loss | (34,198) |
| Interfund transfers in | <u>113,598</u> |
| Change in net position | 79,400 |
| Net position - beginning | <u>21,856</u> |
| NET POSITION - ENDING | \$ <u>101,256</u> |

See accompanying notes to financial statements.

**NORTHWOOD ACADEMY CHARTER SCHOOL
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
YEAR ENDED JUNE 30, 2013**

| | <u>Food Service Fund</u> |
|---|------------------------------|
| Cash flows from operating activities: | |
| Cash received from students | \$ 29,086 |
| Cash received from federal sources | 117,868 |
| Cash received from state sources | 5,014 |
| Payments to suppliers | (232,737) |
| Payments to employees | <u>(10,688)</u> |
| Net cash used in operating activities | (91,457) |
| Cash provided by noncapital financing activities: | |
| Transfer from other fund | <u>113,598</u> |
| Net change in cash | 22,141 |
| Cash - beginning | <u>16,398</u> |
| CASH - ENDING | <u>\$ 38,539</u> |
| | |
| Reconciliation of operating loss to net cash used in operating activities: | |
| Operating loss | \$ (34,198) |
| Adjustments to reconcile operating loss to net cash used in operating activities: | |
| Changes in operating assets and liabilities: | |
| Federal and state subsidies receivable | (55,730) |
| Accounts payable | <u>(1,529)</u> |
| NET CASH USED IN OPERATING ACTIVITIES | <u>\$ (91,457)</u> |

See accompanying notes to financial statements.

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1. BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Background

Northwood 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 (the "Act") and is operating under a charter school contract through 2015, which may be renewed for an additional term. The School is located in Philadelphia, Pennsylvania. During the 2012-2013 school year, the School served children in grades K through 8.

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

The GASB has issued Statement No. 61, *The Financial Reporting Entity: Omnibus - an Amendment of GASB Statements No. 14 and No. 34* ("Statement 61"). Statement 61 provides additional criteria for classifying entities as component units to better assess the accountability of school officials by ensuring that the financial reporting entity includes only organizations for which the officials are financially accountable or that are determined by the government to be misleading to exclude. The statement is effective for periods beginning after June 15, 2012. Statement 61 does not have any impact on the School's financial statements.

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

Component Unit

NW CDC, LLC ("NW CDC") is a legally separate, tax-exempt component unit of the School. NW CDC was organized to acquire and construct the School's facilities. The School controls the timing or amounts of receipts from NW CDC, and the majority of resources, and income thereon, that NW CDC holds are restricted to the activities of the School. Because these restricted resources held by NW CDC can only be used by, or for the benefit of, the School, NW CDC is considered a component unit of the School and is blended in the School's financial statements.

Basis of Presentation

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

**NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

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

Basis of Presentation (Continued)

The GASB has issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* ("Statement 62"). Statement 62 incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance that are included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the American Institute of Certified Public Accountants' (AICPA) Committee on Accounting Procedure. Statement 62 does not have any impact on the School's financial statements.

Government-Wide and Fund Financial Statements

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

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-wide financial statements

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

Fund financial statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The 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.

**NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

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

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

Fund financial statements (continued)

The School reports the following proprietary fund:

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

Net Position

The School has adopted the provisions of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* ("Statement 63"). Statement 63 establishes a new statement of net position format that reports separately all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position (which is the net residual amount of the other elements). Statement 63 requires deferred outflows of resources and deferred inflows of resources to be reported separately from assets and liabilities. The financial reporting impact resulting from the implementation of Statement 63 in the School's financial statements was the renaming of "net assets" to "net position," including changing the name of the financial statement from "Statement of net assets" to "Statement of net position." Statement 63 requires the classification of net position into three components - net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- Net investment in capital assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related proceeds at year end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net asset component as the unspent proceeds.
- Restricted - This component of net position consists of constraints placed on the use of net assets through external constraints imposed by creditors such as through debt covenants, grantors, contributions, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position - This component of net position consists of net assets that do not meet the definition of "restricted" or "net investment in capital assets."

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

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

Fund Balance Classification Policies and Procedures

The School follows the provisions of GASB Statement No. 54, *Fund Balances* ("Statement 54"). Statement 54 requires the classification of the School's fund balance into five components: nonspendable, restricted, committed, assigned and unassigned. These classifications are defined as follows:

- Nonspendable - This category is for amounts that can not be spent because they are either (1) not in spendable form or (2) legally or contractually required to remain intact.
- Restricted - This category is the part of the fund balance that is restricted to be spent for a specific purpose. The constraints on these amounts must be externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or by enabling legislation.
- Committed - This category is the portion of the fund balance that can only be used for specific purposes as a result of formal action by the School's highest level of authority.
- Assigned - This category reflects funds that the School intends to use for a specific purpose but are not considered restricted or committed.
- Unassigned - This category represents the part of the spendable fund balance that has not been categorized as nonspendable, restricted, committed or assigned.

Budgets and Budgetary Accounting

The School adopts an annual budget on a basis consistent with GAAP for the general fund. The School is required to present the adopted and final budgeted revenues and expenditures for the general fund that were filed and accepted by the Labor, Education and Community Services Comptroller's Office. The general fund budget appears on page 28.

Use of Estimates

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

Cash

The School's cash consists of cash on hand and demand deposits.

Prepaid Expenses

Prepaid expenses include payments to vendors for services applicable to future accounting periods such as rental payments and insurance premiums.

NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

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

Receivables

Receivables primarily consist of amounts due from the Pennsylvania Department of Education for federal and state grants and subsidies. Based on management's assessment, the School provides for estimated uncollectible amounts through a charge to earnings and a credit to a valuation allowance. Balances that remain outstanding after the School has made reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

Capital Assets

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

Debt Issuance Costs

Debt issuance costs are capitalized and amortized on the straight-line basis over the term of the related financing agreements. Amortization expense of \$13,101 for the year ended June 30, 2013, is classified as interest expense.

Deferred Outflows/Inflows of Resources

Statement 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in the statement of financial position and related disclosures. In compliance with Statement 63, the "Statement of net assets" has been renamed the "Statement of net position" and includes four components: assets, deferred outflows of resources, liabilities, and deferred inflows of resources.

Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The School has no items that qualify for reporting in this category.

Deferred inflows of resources represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The School has no items that qualify for reporting in this category.

Advertising Costs

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

Income Tax Status

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

**NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

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

Uncertain Tax Positions

The School accounts for uncertainty in income taxes in which tax positions initially need to be recognized in the financial statements when it is more likely than not that the positions will be sustained upon examination by taxing authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition.

As of June 30, 2013, the School had no uncertain tax positions that qualified for either recognition or disclosure in the financial statements. Additionally, the School had no interest and penalties related to income taxes.

The School files an income tax return in the U.S. federal jurisdiction. With few exceptions, the School is no longer subject to U.S. federal and state tax examinations by taxing authorities for years before the fiscal year ended June 30, 2010.

Subsequent Events

The School has evaluated subsequent events through November 18, 2013, the date on which these financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

NOTE 2. CASH

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to the School. The School monitors custodial credit risk by periodically reviewing the Federal Deposit Insurance Corporation's ("FDIC") limits and published credit ratings of its depository bank(s). Accounts are insured by the FDIC up to \$250,000 for interest-bearing accounts. Noninterest-bearing accounts are fully insured under the FDIC's temporary transaction guarantee program. Under Pennsylvania Act 72, financial institutions pledge collateral on a pooled basis to secure public deposits in excess of FDIC insurance limits. The School has not elected for its accounts to be covered under this act.

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

| | <u>Governmental Activities</u> | <u>Business-Type Activity</u> |
|---|------------------------------------|-----------------------------------|
| Uninsured and uncollateralized | \$ 3,384,755 | \$ - |
| Collateralized | - | - |
| Uninsured and collateral held by the pledging bank's trust department, not in the School's name | - | - |
| Total | <u>\$ 3,384,755</u> | <u>\$ -</u> |

**NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 2. CASH (CONTINUED)

Reconciliation to the financial statements:

| | Governmental Activities | Business-Type Activity |
|--------------------------------|----------------------------|---------------------------|
| Cash exposed to custodial risk | \$ 3,384,755 | \$ - |
| Plus: Insured amount | 316,101 | 38,539 |
| Less: Outstanding checks | (33,144) | - |
| | \$ 3,667,712 | \$ 38,539 |

NOTE 3. RECEIVABLES

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

A summary of receivables is as follows:

| Receivables | Amount |
|-------------|------------|
| Federal | \$ 122,943 |
| State | 234,479 |
| Local | 17,980 |
| | \$ 375,402 |

NOTE 4. LOCAL EDUCATIONAL AGENCY ASSISTANCE (REVENUE)

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

Charter schools are funded by the local public school district. For non-special education students, the charter school receives for each student enrolled no less than the budgeted total expenditure per average daily membership of the prior school year as defined by the Act. For the year ended June 30, 2013, the rate was \$8,064 per year per student for the majority of the students, plus additional funding for special education students and transportation. The annual rate is paid monthly and is prorated if a student enters or leaves during the year. Total revenue from student enrollment was \$7,895,110 for the year ended June 30, 2013.

**NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 5. CAPITAL ASSETS, NET

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

| | Balance July 1, 2012 | Additions | Disposals | Balance June 30, 2013 |
|--------------------------------|-------------------------|---------------------|-------------|-----------------------------|
| Building and improvements | \$15,120,861 | \$ 3,962,413 | \$ - | \$19,083,274 |
| Transportation equipment | 358,040 | - | - | 358,040 |
| Leasehold improvements | 277,317 | 7,846 | - | 285,163 |
| Computer equipment | 526,439 | 12,533 | - | 538,972 |
| Software | 31,929 | - | - | 31,929 |
| Furniture and equipment | 181,343 | 10,675 | - | 192,018 |
| Less: accumulated depreciation | <u>(1,787,636)</u> | <u>(443,722)</u> | <u>-</u> | <u>(2,231,358)</u> |
| Capital assets, net | <u>\$14,708,293</u> | <u>\$ 3,549,745</u> | <u>\$ -</u> | <u>\$18,258,038</u> |

Depreciation expense for the year ended June 30, 2013, was \$443,722.

NOTE 6. FACILITY LEASING ARRANGEMENTS

On September 1, 2008, the School entered into a five-year non-cancelable operating lease for the rental of a second school facility with St. Joachim Church. The lease expired on August 31, 2013.

During the year ended June 30, 2013, rent expense was \$133,801.

The following is a schedule of future minimum lease payments under the operating leases:

| Year ending June 30: | Amount |
|----------------------|------------------|
| 2014 | <u>\$ 29,482</u> |

NOTE 7. RETIREMENT PLAN

The School contributes to the Public School Employees' Retirement System (the "System"), a governmental cost-sharing, multiple-employer defined benefit pension plan administered by the Pennsylvania Public School Employees' Retirement System, which provides retirement and disability benefits, legislative-mandated ad-hoc cost-of-living adjustments, and health care insurance premium assistance to qualifying annuitants. The Public School Employees' Retirement Code (Act No. 96 of October 2, 1975, as amended) (24 PA.C.S. 8101-8535) assigns the authority to establish and amend benefit provisions to the System. The System issues a comprehensive annual financial report that includes financial statements and required supplementary information for the plan. A copy of the report may be obtained by writing to Diane J. Wert, Office of Financial Management, P.O. Box 125, Harrisburg, Pennsylvania, 17108-0125. This publication is also available on the PSERS website at <http://www.psets.state.pa.us/publications/general/cafr.htm>.

**NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 7. RETIREMENT PLAN (CONTINUED)

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

Member contributions are as follows:

- Active members who joined the System prior to July 22, 1983, contribute at 5.25% (Membership Class T-C) or at 6.50% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System prior to, on or after July 22, 1983 through and including June 30, 2011, contribute at 6.25% (Membership Class T-C) or at 7.50% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System after June 30, 2011, can choose between two classes of membership and, therefore, two different base contribution rates that are subject to a limited fluctuation based on a "shared risk." Membership Class T-E members have a base employee contribution rate of 7.5%, with shared risk contribution rate levels from 7.5% through and including 9.5%. Membership Class T-F members have a base employee contribution rate of 10.3%, with shared risk contribution rate levels from 10.3% through and including 12.3%.

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

Contributions required of the School are based upon an actuarial valuation. For the fiscal year ended June 30, 2013, the rate of the School's contribution was 12.36% of covered payroll. The 12.36% rate is composed of a pension contribution rate of 11.50% for pension benefits and 0.86% for healthcare insurance premium assistance. Payroll expense for employees covered by the System for the year ended June 30, 2013, was approximately \$4,500,000. The School's contributions to the System for the years ended June 30, 2013, 2012, and 2011, amounted to \$404,530, \$385,738, and \$188,868, respectively.

NOTE 8. INTERFUND TRANSFERS

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

| | <u>Transfer In</u> | <u>Transfer Out</u> |
|-------------------|--------------------|---------------------|
| General fund | \$ - | \$ (113,598) |
| Food service fund | 113,598 | - |
| | \$ 113,598 | \$ (113,598) |

The interfund transfers were used to fund the food service fund, which operated at a loss for the year ended June 30, 2013.

**NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 9. LONG-TERM DEBT

On June 29, 2011, NW CDC, a blended component unit, entered into an agreement with Fox Chase Bank for a term loan in the amount of \$5,226,815 that bears interest at a fixed rate of 5.02%. The term loan was to be specifically used to satisfy the original mortgage on the building, which was paid in full on June 29, 2011. The term loan is guaranteed by the School. Monthly payments of principal and interest began on July 5, 2011. The balance of the term loan at June 30, 2013, was \$4,888,665.

On June 29, 2011, NW CDC, a blended component unit, entered into an agreement with Fox Chase Bank for a construction loan in the amount of \$6,773,185 that bore interest at the 30-day LIBOR rate plus 3% with a floor of 3.75%. The construction loan was a non-revolving line of credit in which loan advances are available up to \$6,773,185. These advances were to be used only for approved costs for the construction of a new School wing and second floor addition. The construction loan was converted to a permanent development loan effective January 1, 2013, which bears interest at a fixed rate of 3.675% and matures on February 1, 2021. The construction loan is guaranteed by the School. Monthly payments of principal and interest began on February 5, 2013. The balance of the permanent loan at June 30, 2013, was \$6,679,426.

Future maturities of long-term debt are as follows:

| <u>Year ending June 30:</u> | <u>Amount</u> |
|-----------------------------|----------------------|
| 2014 | \$ 413,656 |
| 2015 | 431,565 |
| 2016 | 450,269 |
| 2017 | 469,805 |
| 2018 | 490,210 |
| Thereafter | <u>9,312,586</u> |
| | <u>\$ 11,568,091</u> |

NOTE 10. FEDERAL AND STATE GRANT CONTINGENCIES

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

NOTE 11. LITIGATION

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

**NORTHWOOD ACADEMY CHARTER SCHOOL
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2013**

NOTE 12. COMMITMENTS

In July 2012, the School entered into a three-year agreement with an organization for various business services. The monthly rate is \$11,000 in the first year and will be adjusted upwards on the first anniversary based on the May annual Consumer Price Index rate. The term shall automatically renew for an additional three-year term unless either party gives notice of nonrenewal. Minimum payments under the agreement are as follows:

| <u>Year ending June 30:</u> | <u>Amount</u> |
|-----------------------------|-------------------|
| 2013 | \$ 132,000 |
| 2014 | 132,000 |
| 2015 | <u>132,000</u> |
| | <u>\$ 396,000</u> |

In January 2012, the School entered into a three-year agreement with SDP to provide transportation services for students from the school district. The School is contracted for four transportation routes and receives payment for each route based on the number of school days in the school year. The daily rates are \$249, \$254 and \$259 for the years ended June 30, 2013, 2014, and 2015, respectively, and the total compensation per the contract shall not exceed \$1,121,590.

REQUIRED SUPPLEMENTARY INFORMATION

NORTHWOOD ACADEMY CHARTER SCHOOL
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP)
GENERAL FUND
YEAR ENDED JUNE 30, 2013

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Over (Under) Final Budget</u> |
|--------------------------------------|-------------------------|---------------------|---------------------------|--------------------------------------|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Local educational agencies | \$ 7,782,574 | \$ 7,782,574 | \$ 7,895,110 | \$ 112,536 |
| Other sources | - | - | 171,161 | 171,161 |
| State sources | 316,851 | 316,851 | 435,748 | 118,897 |
| Federal sources | 826,395 | 826,395 | 788,837 | (37,558) |
| Proceeds from loans | - | - | <u>6,007,530</u> | <u>6,007,530</u> |
| Total revenues | <u>8,925,820</u> | <u>8,925,820</u> | <u>15,298,386</u> | <u>6,372,566</u> |
| Expenditures: | | | | |
| Instruction | 4,760,903 | 4,760,903 | 4,809,117 | 48,214 |
| Support services | 3,352,874 | 3,352,874 | 2,700,748 | (652,126) |
| Non-instructional services | 238,368 | 238,368 | 92,889 | (145,479) |
| Capital outlays | - | - | 3,993,466 | 3,993,466 |
| Debt service | - | - | <u>1,548,157</u> | <u>1,548,157</u> |
| Total expenditures | <u>8,352,145</u> | <u>8,352,145</u> | <u>13,144,377</u> | <u>4,792,232</u> |
| Excess of revenues over expenditures | 573,675 | 573,675 | 2,154,009 | 1,580,334 |
| Other financing uses: | | | | |
| Interfund transfers out | <u>(100,000)</u> | <u>100,000</u> | <u>(113,598)</u> | <u>(213,598)</u> |
| Net change in fund balance | 473,675 | 673,675 | 2,040,411 | 1,366,736 |
| Fund balance - beginning | <u>6,900,000</u> | <u>6,900,000</u> | <u>907,174</u> | <u>(5,992,826)</u> |
| FUND BALANCE - ENDING | <u>\$ 7,373,675</u> | <u>\$ 7,573,675</u> | <u>\$ 2,947,585</u> | <u>\$ (4,626,090)</u> |

See independent auditors' report.

SINGLE AUDIT

**NORTHWOOD ACADEMY CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2013**

| <u>Grantor Program Title</u> | <u>Federal CFDA Number</u> | <u>Pass- Through Grantor's Number</u> | <u>Federal Expenditures</u> |
|--|------------------------------------|---|---------------------------------|
| <u>U.S. Department of Education, Passed-through the Pennsylvania Department of Education</u> | | | |
| Title I Grants to LEAs | 84.010 | 013-131056 | \$ 556,067 |
| Improving Teacher Quality State Grants | 84.367 | 020-131056 | 34,909 |
| | | | |
| <u>U.S. Department of Agriculture, Passed-through the Pennsylvania Department of Education</u> | | | |
| School Lunch Program | 10.555 | 362 | 171,576 |
| | | | |
| <u>U.S. Department of Education Passed-through the School District of Philadelphia</u> | | | |
| Special Education Grants to States | 84.027 | N/A | <u>197,861</u> |
| Total Federal Financial Assistance | | | <u>\$ 960,413</u> |

See accompanying notes to schedule of expenditures of federal awards.

**NORTHWOOD ACADEMY CHARTER SCHOOL
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2013**

NOTE 1. GENERAL

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of Northwood Academy Charter School (the "School"). The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2. BASIS OF ACCOUNTING

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



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Trustees
Northwood 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 activity, the blended component unit, and the major fund of Northwood Academy Charter School (a nonprofit organization) (the "School") as of and for the year ended June 30, 2013, which collectively comprise the School's basic financial statements, and have issued our report thereon dated November 18, 2013.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Citrin Cooperman & Company, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Philadelphia, Pennsylvania
November 18, 2013



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Trustees
Northwood Academy Charter School
Philadelphia, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited the compliance of Northwood Academy Charter School (a nonprofit organization) (the "School") with the types of compliance requirements described in the *U.S. Office of Management and Budget ("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. The School's major federal program is identified in the summary of auditors' 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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the 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 the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the School complied, in all material respects, with the requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of the 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 the School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

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

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

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

Citrin Cooperman & Company, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Philadelphia, Pennsylvania
November 18, 2013

**NORTHWOOD ACADEMY CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2013**

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of Northwood Academy Charter School (the "School").
2. No reportable conditions relating to the financial statements are reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No reportable conditions relating to the audit of major federal award programs are reported in the Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133.
4. The auditors' report on compliance for the major federal award program of the School expresses an unqualified opinion.
5. There were no audit findings that were required to be reported under OMB Circular A-133.
6. The program tested as a major program was Title I Grants to LEAs, CFDA #84.010.
7. The threshold for distinguishing Type A and Type B programs was \$300,000.
8. The School does not qualify as a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

There were no financial statement findings.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS PROGRAM AUDIT

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

SUPPLEMENTARY INFORMATION

**NORTHWOOD ACADEMY CHARTER SCHOOL
COMBINING STATEMENT OF NET POSITION
GOVERNMENTAL ACTIVITIES
JUNE 30, 2013**

| | <u>School</u> | <u>NW CDC, LLC</u> | <u>Eliminating Entries</u> | <u>Total</u> |
|----------------------------------|---------------------|------------------------|--------------------------------|---------------------|
| ASSETS | | | | |
| Cash | \$ 3,667,712 | \$ - | \$ - | \$ 3,667,712 |
| State subsidies receivable | 232,133 | - | - | 232,133 |
| Federal subsidies receivable | 62,572 | - | - | 62,572 |
| Local receivables | 17,980 | - | - | 17,980 |
| Prepaid expenses | 47,703 | - | - | 47,703 |
| Advance to related party | 2,705,149 | - | (2,705,149) | - |
| Security deposit | 1,200 | - | - | 1,200 |
| Capital assets: | | | | |
| Building and improvements | 3,706,500 | 15,376,774 | - | 19,083,274 |
| Transportation equipment | 358,040 | - | - | 358,040 |
| Leasehold improvements | 285,163 | - | - | 285,163 |
| Computer equipment | 538,972 | - | - | 538,972 |
| Software | 31,929 | - | - | 31,929 |
| Furniture and equipment | 192,018 | - | - | 192,018 |
| Less: accumulated depreciation | <u>(1,074,609)</u> | <u>(1,156,749)</u> | <u>-</u> | <u>(2,231,358)</u> |
| Total assets | <u>10,772,462</u> | <u>14,220,025</u> | <u>(2,705,149)</u> | <u>22,287,338</u> |
| LIABILITIES | | | | |
| Accounts payable | 146,388 | - | - | 146,388 |
| Accrued salary and benefits | 894,306 | - | - | 894,306 |
| Accrued interest | - | 41,021 | - | 41,021 |
| Due to related party | - | 2,705,149 | (2,705,149) | - |
| Long-term obligations: | | | | |
| Notes payable: | | | | |
| Due within one year | - | 413,656 | - | 413,656 |
| Due beyond one year | <u>-</u> | <u>11,154,435</u> | <u>-</u> | <u>11,154,435</u> |
| Total liabilities | <u>1,040,694</u> | <u>14,314,261</u> | <u>(2,705,149)</u> | <u>12,649,806</u> |
| NET POSITION | | | | |
| Net investment in capital assets | 4,038,013 | 2,651,934 | - | 6,689,947 |
| Unrestricted | <u>5,693,755</u> | <u>(2,746,170)</u> | <u>-</u> | <u>2,947,585</u> |
| Total net position | <u>\$ 9,731,768</u> | <u>\$ (94,236)</u> | <u>\$ -</u> | <u>\$ 9,637,532</u> |

See independent auditors' report.

**NORTHWOOD ACADEMY CHARTER SCHOOL
 COMBINING STATEMENT OF ACTIVITIES
 GOVERNMENTAL ACTIVITIES
 YEAR ENDED JUNE 30, 2013**

| | <u>School</u> | <u>NW CDC, LLC</u> | <u>Eliminating Entries</u> | <u>Totals</u> |
|--|---------------------|------------------------|--------------------------------|---------------------|
| Revenues: | | | | |
| Local educational agencies | \$ 7,895,110 | \$ - | \$ - | \$ 7,895,110 |
| Other sources | 171,161 | 685,364 | (685,364) | 171,161 |
| State sources | 435,748 | - | - | 435,748 |
| Federal sources | <u>788,838</u> | <u>-</u> | <u>-</u> | <u>788,838</u> |
| Total revenues | <u>9,290,857</u> | <u>685,364</u> | <u>(685,364)</u> | <u>9,290,857</u> |
| Expenditures: | | | | |
| Other instructional programs | 4,809,117 | - | - | 4,809,117 |
| Administrative services | 918,496 | - | - | 918,496 |
| Pupil health | 89,521 | - | - | 89,521 |
| Business services | 169,121 | - | - | 169,121 |
| Operation and maintenance services | 1,619,104 | - | (685,364) | 933,740 |
| Other support services | 217,410 | - | - | 217,410 |
| Student transportation | 372,462 | - | - | 372,462 |
| Student activities | 92,889 | - | - | 92,889 |
| Interest expense | - | 703,500 | - | 703,500 |
| Depreciation expense | <u>216,945</u> | <u>226,777</u> | <u>-</u> | <u>443,722</u> |
| Total expenditures | <u>8,505,065</u> | <u>930,277</u> | <u>(685,364)</u> | <u>8,749,978</u> |
| Income (loss) before interfund transfers | 785,792 | (244,913) | - | 540,879 |
| Interfund transfers | <u>(113,598)</u> | <u>-</u> | <u>-</u> | <u>(113,598)</u> |
| Change in net position | 672,194 | (244,913) | - | 427,281 |
| Net position - beginning | <u>9,059,574</u> | <u>150,677</u> | <u>-</u> | <u>9,210,251</u> |
| NET POSITION - ENDING | <u>\$ 9,731,768</u> | <u>\$ (94,236)</u> | <u>\$ -</u> | <u>\$ 9,637,532</u> |

See independent auditors' report.



pennsylvania
DEPARTMENT OF EDUCATION

333 MARKET STREET
HARRISBURG, PA 17126-0333
www.pde.state.pa.us

August 2, 2013

Ms. Amy Hollister
Chief Executive Officer
Northwood Academy CS
4621 Castor Avenue
Philadelphia, PA 19124

Dear Ms. Hollister:

I thank you and your staff for participating in the Federal Programs Consolidated Review on April 24, 2013. This review indicates that your Title I, Title II Part A, Title III (if applicable) and Fiscal Requirements are in complete compliance with current statute, regulations, and guidance released by the United States Department of Education.

You can print off a copy of your completed Monitoring Instrument at <http://www.federalmonitor.com/> pa using the same username and password that you received in your monitoring notification letter sent to you in December/January.

If you have any questions, please feel free to contact your regional coordinator at 717.783.2193. Thank you for your cooperation.

Sincerely,

Susan McCrone
Chief
Division of Federal Programs

cc: Project File
Federal Programs Coordinator

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: Northwood Academy CS

Chief Executive Officer: Ms. Amy Hollister

Special Education Director/Coordinator: Ms. Pam Friedman

BSE Special Education Adviser: Walter Howard

Date of Report: March 18, 2014

Date Final Report Sent to LEA: February 01, 2013

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

First Visit Date: February 08, 2013

| Y | N | NA | D K | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|-----|---------|-----|---|---|-------------------------|-------------|
| | | | | | | Topical Area 1: Policies, Practices, and Procedures | | | |
| Y | | | | | | 1. FSA-ASSISTIVE TECHNOLOGY AND SERVICES Standard: The Local Education Agency (LEA) observed the requirement that the provision of assistive technology is reflected in the student's IEP | | | |
| Y | | | | | | 1A. FSA-HEARING AIDS Standard: Each public agency shall ensure that the hearing aids worn in school by children with hearing impairments, including deafness, are functioning properly. Each public agency must ensure that the external components of surgically implanted medical devices are functioning properly | | | |
| | N | | | | | 2. FSA-POSITIVE BEHAVIOR SUPPORT Standard: LEA complies with the positive behavior support policy requirements. | The LEA will provide restraint training to its staff in accordance with 22 PA Code 14.133, particularly as it relates to the use of restraints. The PDE Adviser will review the agenda and sign in order to verify that a reasonable number of staff has been trained in the use of restraints. | 02/01/2014 LEA | 02/01/2014 |
| Y | | | | | | 3. FSA-CHILD FIND Standard: LEA demonstrates compliance with annual public notice requirements. | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|--|--|----------------------------|----------------|
| Y | | | | | | 4. FSA-CONFIDENTIALITY Standard The LEA is in compliance with confidentiality requirements. | | | |
| Y | | | | | | 5. FSA-DISPUTE RESOLUTION (DUE PROCESS HEARING DECISION IMPLEMENTATION) Standard: The LEA uses dispute resolution processes for program improvement. | | | |
| Y | | | | | | 8. FSA-PROCEDURAL REQUIREMENTS FOR SUSPENSION Standard: The LEA adheres to procedural requirements in suspending students with disabilities. | | | |
| Y | | | | | | 10. FSA-INDEPENDENT EDUCATIONAL EVALUATION Standard: The LEA documents a procedure for responding to requests made by parents for an independent educational evaluation at public expense. | | | |
| Y | | | | | | 11A. FSA-LEAST RESTRICTIVE ENVIRONMENT Standard: The LEA's continuum of special education services supports the availability of LRE under 34 CFR Part 300. | | | |
| Y | | | | | | 12. FSA-EXTENDED SCHOOL YEAR SERVICES | | | |
| Y | | | | | | 13. FSA-RELATED SERVICE INCLUDING PSYCHOLOGICAL COUNSELING | | | |
| Y | | | | | | 15. FSA-PARENT TRAINING Standard: Parent opportunities for training and information sharing address the special knowledge, skills and abilities needed to serve the unique needs of children with disabilities. | | | |
| | | | | | | INTERVIEW RESULTS (Parent) | | | |
| | | | | | | P 62. My school district/charter school makes available training related to the needs of students with disabilities that I could attend. | | | |

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

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|--|---|-------------------------|-------------|
| 1 | 1 | 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 | | | | | | 20. FSA-INTENSIVE INTERAGENCY APPROACH Standard: The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches. | | | |
| | | X | | | | 21. FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION Standard: The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation | | | |
| | | | | | | Topical Area 2: Delivery of Service | | | |
| Y | | | | | | 17. FSA-PUBLIC SCHOOL ENROLLMENT Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data. | | | |
| Y | | | | | | 17B. FSA-PUBLIC SCHOOL ENROLLMENT Standard: Timely provision of FAPE for students who transfer public agencies within state, and from another state. | | | |
| Y | | | | | | 22. FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION Standard: LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group. | | | |

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

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|----------------------------|---|---|-------------------------|-------------|
| | | | | | 5 0 1 0 0 0 | Always Sometimes Rarely Never Don't Know Does not Apply | | | |
| | | | | | 4 0 0 1 0 1 | P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled. Always Sometimes Rarely Never Don't Know Does not Apply | | | |
| | | | | | 5 0 0 1 0 0 | P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel. Always Sometimes Rarely Never Don't Know Does not Apply | | | |
| 9 | 0 | 0 | | | | GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals? | | | |
| 9 | 0 | 0 | | | | GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP? | | | |
| 9 | 0 | 0 | | | | GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP? | | | |
| 9 | 0 | 0 | | | | GE 73. Are you and the special education personnel working collaboratively to implement this student's program? | | | |
| 9 | 0 | 0 | | | | GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP? | | | |
| 9 | 0 | 0 | | | | GE 80. Is the student making progress within the general education curriculum? | | | |
| 9 | 0 | 0 | | | | GE 80a. In your opinion, is this student benefiting from participation in your general education classroom? | | | |
| 0 | 0 | 0 | | | | GE 80b. If yes, in what ways? | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|---|---|-------------------------|-------------|
| | | | | | | <p>Socialization, planning for transition to HS. Improved academic & social skills. Socialization, planning for transition to HS. Analytical thinking, socialization, peer interaction. Critical thinking, reading & comprehension skills. Management of time, peer interaction, reteach with peer review, group skills. Improved ability to focus. Socially. The student is working towards not having modified assignments. Socially. Meets academic needs. Buddy work.</p> | | | |
| 0 | 0 | 9 | | | | GE 80c. If no, what does this student need that he/she is not receiving in your class? | | | |
| 9 | 0 | 0 | | | | GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs? | | | |
| 9 | 0 | 0 | | | | GE 85a. Have you received sufficient training, technical assistance and other support to teach this student? | | | |
| 0 | 0 | 9 | | | | GE 85b. If no, what training or support would assist you? | | | |
| 9 | 0 | 0 | | | | GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors? | | | |
| 9 | 1 | 0 | | | | SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible? | | | |
| 6 | 0 | 4 | | | | SE 95a. In the most recent IEP meeting for this student, did you discuss whether he/she could be educated in a general education classroom for the entire school day? | | | |
| 2 | 3 | 5 | | | | SE 95b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day? | | | |
| 0 | 0 | 8 | | | | SE 95c. If yes, what reasons were discussed for recommending removal? Need for small group instruction. As needed. | | | |
| 0 | 0 | 8 | | | | SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? By IEP team. As needed. | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|---|---|-------------------------|-------------|
| 7 | 0 | 3 | | | | SE 95e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services? | | | |
| 10 | 0 | 0 | | | | SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities? | | | |
| 9 | 0 | 1 | | | | SE 97. Have necessary supports been offered and/or provided to enable that participation? | | | |
| 9 | 0 | 1 | | | | SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student? | | | |
| 9 | 0 | 1 | | | | SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student? | | | |
| 2 | 3 | 5 | | | | SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit? | | | |
| 9 | 0 | 1 | | | | 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? | | | |
| | | | | | | Topical Area 3: Performance Indicators | | | |
| Y | | | | | | 5A. FSA-EFFECTIVE USE OF DISPUTE RESOLUTION Standard: The LEA uses dispute resolution processes for program improvement. | | | |
| | | X | | | | 6. FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate. | | | |
| | | X | | | | 7. FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate. | | | |
| Y | | | | | | 8A. FSA-SUSPENSION RATES Standard: The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state. | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|---|--|----------------------------|----------------|
| Y | | | | | | 11. FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP) Standard: Students with disabilities are provided for in the least restrictive environment | | | |
| Y | | | | | | 16. FSA-PARTICIPATION IN PSSA AND PASA (SPP) Standard: The LEA's population of students who participate in state assessment is comparable with the state data. | | | |
| Y | | | | | | 16A. FSA-DISTRICT-WIDE ASSESSMENT | | | |
| | | | | | | Topical Area 4: Evaluation and Reevaluation Process and Content | | | |
| | | | | | | CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION | | | |
| | | | | | | PERMISSION TO EVALUATE (File Reviews) | | | |
| 0 | 0 | 10 | | | | FR 153. PTE-Consent Form is present in the student file | | | |
| 0 | 0 | 10 | | | | FR 154. Demographic data | | | |
| 0 | 0 | 10 | | | | FR 155. Reason(s) for referral for evaluation | | | |
| 0 | 0 | 10 | | | | FR 156. Proposed types of tests and assessments | | | |
| 0 | 0 | 10 | | | | FR 157. Contact person's name and contact information | | | |
| 0 | 0 | 10 | | | | FR 158. Parent signature or documentation of reasonable efforts to obtain consent | | | |
| 0 | 0 | 10 | | | | FR 159. Parent has selected a consent option | | | |
| | | | | | | PERMISSION TO REEVALUATE (File Reviews) | | | |
| 6 | 0 | 4 | | | | 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 | | | |

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

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|---|---|-------------------------|-------------|
| 0 | 0 | 10 | | | | FR 169. Recommendations by teachers | | | |
| 0 | 0 | 10 | | | | FR 170. The student's physical condition (including health, vision, hearing); social or cultural background; and adaptive behavior relevant to the student's suspected disability and potential need for special education | | | |
| 0 | 0 | 10 | | | | FR 171. Assessments, including when appropriate, current classroom based assessments, aptitude and achievement tests; local and/or state assessments; behavioral assessments; vocational technical education assessment results; interests, preferences, aptitudes (for secondary transition); etc. | | | |
| 0 | 0 | 10 | | | | FR 172. If an assessment is not conducted under standard conditions, description of the extent to which it varied from standard conditions (including if the assessment was given in the student's native language or other mode of communication) | | | |
| 0 | 0 | 10 | | | | FR 173. Lack of appropriate instruction in reading | | | |
| 0 | 0 | 10 | | | | FR 174. Lack of appropriate instruction in math | | | |
| 0 | 0 | 10 | | | | FR 175. Limited English proficiency | | | |
| 0 | 0 | 10 | | | | FR 176. Present levels of academic achievement | | | |
| 0 | 0 | 10 | | | | FR 177. Present levels of functional performance | | | |
| 0 | 0 | 10 | | | | FR 178. Behavioral information | | | |
| 0 | 0 | 10 | | | | FR 179. Conclusions | | | |
| 0 | 0 | 10 | | | | FR 180. Disability Category | | | |
| 0 | 0 | 10 | | | | FR 181. Recommendations for consideration by the IEP team | | | |
| 0 | 0 | 10 | | | | FR 182. Evaluation Team Participants documented | | | |
| 0 | 0 | 10 | | | | FR 183. For students evaluated for SLD documentation of Agree/Disagree | | | |
| 0 | 0 | 10 | | | | FR 184. Documentation that the student does not achieve adequately for age, etc. | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|--|---|-----------------------------|-------------|
| 0 | 0 | 10 | | | | FR 185. Indication of process(es) used to determine eligibility | | | |
| 0 | 0 | 10 | | | | FR 186. Instructional strategies used and student-centered data collected | | | |
| 0 | 0 | 10 | | | | FR 187. Educationally relevant medical findings, if any | | | |
| 0 | 0 | 10 | | | | FR 188. Effects of the student's environment, culture, or economic background | | | |
| 0 | 0 | 10 | | | | FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable | | | |
| 0 | 0 | 10 | | | | FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents | | | |
| 0 | 0 | 10 | | | | FR 191. Observation in the student's learning environment | | | |
| 0 | 0 | 10 | | | | FR 192. Other data if needed | | | |
| 0 | 0 | 10 | | | | FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team | | | |
| | | | | | | REEVALUATION REPORT (File Reviews) | | | |
| 6 | 0 | 4 | | | | FR 207. RR is present in the student file | | | |
| 6 | 0 | 4 | | | | FR 208. Reevaluation was completed within timelines (either 60 calendar days from the date of LEA receipt of signed PTRE-Consent Form, excluding summer break, or within 3 years (2 years for any MR student or any student placed in an Approved Private School) of date of ER, prior RR, or Agreement to Waive RR) | | | |
| 4 | 1 | 5 | | | 20% | FR 209. A copy of the RR was disseminated to parents at least 10 school days prior to the meeting of the IEP team (unless this requirement was waived by a parent in writing) | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|---|---|-----------------------------|-------------|
| 3 | 3 | 4 | | | 50% | FR 210. Demographic data | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 3 | 3 | 4 | | | 50% | FR 211. Date IEP team reviewed existing evaluation data | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 5 | 1 | 4 | | | 17% | FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 3 | 3 | 4 | | | 50% | FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input) | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 6 | 0 | 4 | | | | FR 214. Aptitude and achievement tests | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|---|---|-----------------------------|-------------|
| 4 | 2 | 4 | | | 33% | FR 215. Current classroom based assessments and local and/or state assessments | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 3 | 2 | 5 | | | 40% | FR 216. Observations by teacher(s) and related service provider(s) when appropriate | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 2 | 4 | 4 | | | 67% | FR 217. Teacher recommendations | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 2 | 4 | 4 | | | 67% | FR 218. Lack of appropriate instruction in reading | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|------|---|---|-----------------------------|-------------|
| 2 | 4 | 4 | | | 67% | FR 219. Lack of appropriate instruction in math | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 1 | 4 | 5 | | | 80% | FR 220. Limited English proficiency | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 0 | 4 | 6 | | | 100% | FR 221. Conclusion regarding need for additional data is indicated | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 1 | 0 | 9 | | | | FR 222. Reasons additional data are not needed are included | | | |
| 5 | 1 | 4 | | | 17% | FR 223. Determination whether the child has a disability and requires special education | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|------|--|---|-----------------------------|-------------|
| 5 | 1 | 4 | | | 17% | FR 224. Disability category(ies) | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 3 | 3 | 4 | | | 50% | FR 225. Summary of findings includes student's educational strengths and needs | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 3 | 2 | 5 | | | 40% | FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 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 | | | |
| 0 | 1 | 9 | | | 100% | FR 228. Interpretation of additional data | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|------|--|---|-----------------------------|-------------|
| 1 | 3 | 6 | | | 75% | FR 229. Documentation that the student does not achieve adequately for age, etc. | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 1 | 3 | 6 | | | 75% | FR 230. Indication of process(es) used to determine eligibility | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 0 | 4 | 6 | | | 100% | FR 231. Instructional strategies used and student-centered data collected | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 1 | 3 | 6 | | | 75% | FR 232. Educationally relevant medical findings, if any | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|------|--|---|-----------------------------|-------------|
| 2 | 3 | 5 | | | 60% | FR 233. Effects of the student's environment, culture, or economic background | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 1 | 4 | 5 | | | 80% | FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 1 | 4 | 5 | | | 80% | FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 0 | 4 | 6 | | | 100% | FR 236. Observation in the student's learning environment | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|------|--|---|-----------------------------|-------------|
| 0 | 3 | 7 | | | 100% | FR 237. Other data if needed | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 0 | 4 | 6 | | | 100% | FR 238. Statement for all 6 items | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 6 | 0 | 4 | | | | FR 239. Documentation of Evaluation Team Participants | | | |
| 3 | 2 | 5 | | | 40% | FR 240. Documentation that team members Agree/Disagree | The LEA has developed and it using a redesigned template (format) for completing Evaluation and Reevaluations which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| | | | | | | INTERVIEW RESULTS (Parent & Special Education Teacher) | | | |
| 6 | 0 | 0 | 0 | | | P 24. Have you been asked to provide information for your child's evaluation/reevaluation? | | | |
| 6 | 0 | 0 | 0 | | | P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you? | | | |
| 6 | 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? | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|---|--|-----------------------------|-------------|
| 3 | 0 | 3 | 0 | | | P 27. If your child was not reevaluated when required (every 2 years for children with mental retardation, or any child placed in an Approved Private School, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation? | | | |
| 0 | 4 | 2 | 0 | | | P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school? | | | |
| 0 | 0 | 6 | 0 | | | P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team? | | | |
| 0 | 0 | 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? | | | |
| | | | | | | Topical Area 5: IEP Process and Content | | | |
| | | | | | | INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews) | | | |
| 10 | 0 | 0 | | | | FR 241. Invitation is present in the student file | | | |
| 9 | 1 | 0 | | | 10% | 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) | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 10 | 0 | 0 | | | | FR 243. Demographic data | | | |
| 9 | 0 | 1 | | | | FR 244. Purpose(s) of the meeting | | | |
| 0 | 0 | 10 | | | | FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate) | | | |
| 0 | 0 | 10 | | | | FR 246. Transition planning and services - if appropriate, evidence that a representative of any participating agency was invited to the IEP team meeting with the prior consent of the parent or student | | | |
| 0 | 0 | 10 | | | | FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate) | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|--|--|-----------------------------|-------------|
| 8 | 2 | 0 | | | 20% | FR 248. Invited IEP team members | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 10 | 0 | 0 | | | | FR 249. Date/time/location of meeting | | | |
| 10 | 0 | 0 | | | | FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation | | | |
| | | | | | | PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews) | | | |
| 0 | 0 | 10 | | | | FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file | | | |
| 0 | 0 | 10 | | | | FR 252. Demographic data | | | |
| 0 | 0 | 10 | | | | FR 253. Form designates IEP team member(s) for whom attendance is not necessary | | | |
| 0 | 0 | 10 | | | | FR 254. Form designates which members will submit written input prior to the meeting | | | |
| 0 | 0 | 10 | | | | FR 255. Parent written consent is documented | | | |
| | | | | | | FR 256. The team members excused: | | | |
| | | | | | 0 | a. General Education Teacher | | | |
| | | | | | 0 | b. Special Education Teacher | | | |
| | | | | | 0 | c. Local Education Agency Representative | | | |
| | | | | | | IEP CONTENT (File Reviews) | | | |
| 10 | 0 | 0 | | | | FR 257. IEP is present in the student file | | | |
| 10 | 0 | 0 | | | | FR 258. IEP was completed within timelines | | | |
| 10 | 0 | 0 | | | | FR 259. Demographic data | | | |
| 10 | 0 | 0 | | | | FR 260. IEP implementation date | | | |
| 10 | 0 | 0 | | | | FR 261. Anticipated duration of services and programs | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|--|--|-----------------------------|-------------|
| 2 | 0 | 8 | | | | FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting | | | |
| | | | | | | DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews) | | | |
| 10 | 0 | 0 | | | | FR 263. Parents | | | |
| 1 | 1 | 8 | | | 50% | FR 264. Student | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 9 | 1 | 0 | | | 10% | FR 265. General Education Teacher | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 10 | 0 | 0 | | | | FR 266. Special Education Teacher | | | |
| 10 | 0 | 0 | | | | 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 | | | |
| 0 | 0 | 10 | | | | FR 272. Written input provided by IEP team member(s) excused from participating in the IEP meeting if the invitation stated they were to provide written input | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|--|--|-----------------------------|-------------|
| 8 | 2 | 0 | | | 20% | FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year | The LEA provided documentation to verify that the parent in questions received the Procedural Safeguards Notice on time and as required. No further corrective action is necessary. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| | | | | | | SPECIAL CONSIDERATIONS (File Reviews) | | | |
| 0 | 0 | 10 | | | | FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate | | | |
| 0 | 0 | 10 | | | | FR 275. If the student is deaf or hard of hearing, a communication plan | | | |
| 3 | 0 | 7 | | | | FR 276. If the student has communication needs, needs must be addressed in the IEP | | | |
| 0 | 0 | 10 | | | | FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP | | | |
| 0 | 0 | 10 | | | | FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE | | | |
| 1 | 0 | 9 | | | | FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques | | | |
| 0 | 0 | 10 | | | | FR 280. If the student has other special considerations, these are addressed in the IEP | | | |
| | | | | | | PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews) | | | |
| 9 | 1 | 0 | | | 10% | FR 281. Student's present levels of academic achievement | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|---|--|-----------------------------|-------------|
| 8 | 2 | 0 | | | 20% | FR 282. Student's present levels of functional performance | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 1 | 1 | 8 | | | 50% | FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team) | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 9 | 1 | 0 | | | 10% | FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA) | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 9 | 1 | 0 | | | 10% | FR 285. How the student's disability affects involvement and progress in the general education curriculum | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|--|--|-----------------------------|-------------|
| 9 | 1 | 0 | | | 10% | FR 286. Strengths | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 6 | 4 | 0 | | | 40% | FR 287. Academic, developmental, and functional needs related to student's disability | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| | | | | | | TRANSITION SERVICES (File Reviews) | | | |
| 0 | 0 | 10 | | | | FR 288. If the student's IEP required participation in CTE program, was the CIP code completed | | | |
| 0 | 0 | 10 | | | | FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment | | | |
| 0 | 0 | 10 | | | | FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living | | | |
| 0 | 0 | 10 | | | | FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually | | | |
| 0 | 0 | 10 | | | | FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service | | | |
| 0 | 0 | 10 | | | | FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s) | | | |
| 0 | 0 | 10 | | | | FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s) | | | |
| 0 | 0 | 10 | | | | FR 292c. Annual goals are related to the student's transition services | | | |
| | | | | | | PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review) | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|---|--|-----------------------------|-------------|
| 9 | 1 | 0 | | | 10% | FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA or PASA) | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 8 | 0 | 2 | | | | FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations | | | |
| 1 | 0 | 9 | | | | FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA | | | |
| 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) | | | |
| 10 | 0 | 0 | | | | FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local) | | | |
| 5 | 2 | 3 | | | 29% | FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 0 | 0 | 10 | | | | FR 300. If the IEP indicates the student will participate in an alternate local assessment, explanation of why the student cannot participate in the regular assessment | | | |
| 1 | 0 | 9 | | | | FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate | | | |
| | | | | | | ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews) | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|---|---|-----------------------------|-------------|
| 7 | 3 | 0 | | | 30% | FR 302. Measurable Annual Goals | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 10 | 0 | 0 | | | | FR 303. Description of how student progress toward meeting goals will be measured | | | |
| 10 | 0 | 0 | | | | FR 304. Description of when periodic reports on progress will be provided to parents | | | |
| 6 | 4 | 0 | | | 40% | FR 305. Documentation of progress reporting on Annual Goals | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The LEA will implement a tool for tracking and reporting progress reports (locally developed or a third party progress report tracker) The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 7 | 1 | 2 | | | 13% | FR 306. Short Term Objectives | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| | | | | | | SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews) | | | |
| 10 | 0 | 0 | | | | FR 307. Program Modifications and Specially-Designed Instruction | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|---|--|-----------------------------|-------------|
| 5 | 4 | 1 | | | 44% | 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 | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 10 | 0 | 0 | | | | 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 | | | |
| 6 | 2 | 2 | | | 25% | FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 4 | 1 | 5 | | | 20% | 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 | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 9 | 1 | 0 | | | 10% | 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 | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|---|--|-----------------------------|-------------|
| 6 | 0 | 4 | | | | FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP | | | |
| 0 | 0 | 10 | | | | FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability | | | |
| 7 | 2 | 1 | | | 22% | FR 316. A conclusion regarding student eligibility for ESY | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 4 | 5 | 1 | | | 56% | FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 1 | 0 | 9 | | | | FR 318. Where ESY services were deemed appropriate, annual goals and when appropriate, short term objectives that are to be addressed in the child's ESY program | | | |
| 1 | 0 | 9 | | | | FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services | | | |
| | | | | | | EDUCATIONAL PLACEMENT (File Reviews) | | | |
| 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 | | | |
| 10 | 0 | 0 | | | | FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum | | | |
| 10 | 0 | 0 | | | | FR 322. Type of support, by amount (itinerant, supplemental, full-time) | | | |
| 10 | 0 | 0 | | | | FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc. | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|--|--|-----------------------------|-------------|
| 9 | 1 | 0 | | | 10% | FR 324. Location of student's program (name of LEA where the IEP will be implemented) | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 9 | 1 | 0 | | | 10% | FR 325. Location of student's program (name of School Building where the IEP will be implemented) | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| 2 | 1 | 7 | | | 33% | FR 326. If child will not be attending his/her neighborhood school, reason why not | The LEA has developed and it using a redesigned template (format) for completing IEP's which is designed to address this issue. The LEA will continue to use this template and consult with the annotated PATTAN formats as necessary. The PDE Advisor will return and select a random sample of student records in order to verify corrective action. | 02/01/2014 LEA PATTAN | 02/01/2014 |
| | | | | | | PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews) | | | |
| 10 | 0 | 0 | | | | FR 327. Completed Section A or Section B | | | |
| | | | | | | IEP DEVELOPMENT | | | |
| | | | | | | INTERVIEW RESULTS (Parent & General Education Teacher) | | | |
| 6 | 0 | 0 | 0 | | | P 28. Were you invited to participate in your child's most recent IEP team meeting? | | | |
| 5 | 1 | 0 | 0 | | | P 29. Did you participate in developing the current IEP for your child? | | | |
| 6 | 0 | 0 | 0 | | | P 30. Was the meeting held at a time and location that was convenient for you? | | | |
| 2 | 0 | 4 | 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? | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|---|---|-------------------------|-------------|
| 6 | 0 | 0 | 0 | | | P 32. Was the input you provided considered in the development of your child's current IEP? | | | |
| 5 | 1 | 0 | 0 | | | P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member? | | | |
| 0 | 0 | 5 | 0 | | | P 32b. If no, what training or support would assist you? I understand the process in spite of no training. | | | |
| 6 | 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? | | | |
| 5 | 1 | 0 | 0 | | | P 35. Was the current IEP developed at the IEP meeting? | | | |
| 4 | 1 | 1 | 0 | | | P 36. If there was a draft IEP developed prior to the IEP meeting were you provided a copy of the draft either before or at the meeting? | | | |
| 6 | 0 | 0 | 0 | | | P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting? | | | |
| 1 | 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? | | | |
| 0 | 0 | 5 | 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? | | | |
| 0 | 1 | 8 | | | | GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input? | | | |
| 0 | 0 | 9 | | | | GE 75. Did you recommend any needed supports to implement the current IEP for this student? | | | |
| 0 | 0 | 9 | | | | GE 76. Were those recommendations considered by the IEP team? | | | |
| 9 | 0 | 0 | | | | GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team? | | | |
| 9 | 0 | 0 | | | | GE 87. Do you provide progress monitoring data as part of the IEP development process? | | | |
| | | | | | | IEP CONTENT | | | |
| | | | | | | INTERVIEW RESULTS (Parent, General & Special Education Teacher) | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|---|---|-------------------------|-------------|
| 6 | 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? | | | |
| 5 | 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. | | | |
| 9 | 0 | 0 | | | | GE 81. Are this student's goals based on the PA Academic Standards or, if appropriate, alternate standards? | | | |
| 9 | 0 | 0 | | | | GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs? | | | |
| 9 | 0 | 0 | | | | GE 83. Is the current IEP appropriate to meet this student's educational needs? | | | |
| 9 | 0 | 1 | | | | 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? | | | |
| 2 | 0 | 8 | | | | SE 104. If appropriate, are the student's annual goals based on functional performance? | | | |
| 7 | 0 | 3 | | | | SE 106. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons? | | | |
| 6 | 0 | 4 | | | | SE 107. If the student's most recent Evaluation Report contained recommendations for provision of related services, including psychological counseling, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons? | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|--|---|-------------------------|-------------|
| 8 | 0 | 2 | | | | SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the student, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons? | | | |
| 7 | 0 | 3 | | | | 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? | | | |
| 9 | 0 | 1 | | | | SE 117. Is this student making progress in meeting the annual goals of his/her current IEP? | | | |
| 9 | 0 | 1 | | | | SE 117a. In your opinion, is this student benefiting from participation in the general education classroom? | | | |
| 0 | 0 | 1 | | | | SE 117b. If yes, in what ways? Making progress - on grade level. Socialization Socialization Interact with peers, confidence. Can differentiate lesson plan. Interact with peers. Confidence Shared reading, being with peers, gets ideas from other students. The student interacts with peers & likes to be in discussions with peers & has confidence. With peers. Not missing out on anything. Immersed in curriculum with modifications. | | | |
| 0 | 0 | 10 | | | | SE 117c. If no, what does this student need that he/she is not receiving? | | | |
| 9 | 1 | 0 | | | | SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data? | | | |
| | | | | | | IEP IMPLEMENTATION | | | |
| | | | | | | INTERVIEW RESULTS (Parent, General & Special Education Teacher) | | | |
| 5 | 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? | | | |
| 6 | 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? | | | |
| | | | | | | P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals. | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|----------------------------|---|---|-------------------------|-------------|
| | | | | | 5 1 0 0 0 0 | Always Sometimes Rarely Never Don't Know Does not Apply | | | |
| | | | | | 5 0 1 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 | | | |
| 6 | 0 | 0 | 0 | | | P 64. My child is receiving the supports and services agreed upon at the IEP meeting. | | | |
| 9 | 0 | 0 | | | | GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports? | | | |
| 6 | 0 | 3 | | | | GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided? | | | |
| 0 | 0 | 9 | | | | GE 79a. In the most recent IEP meeting for this student, did you discuss whether the student could be educated in a general education classroom for the entire school day? | | | |
| 0 | 0 | 9 | | | | GE 79b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day? | | | |
| 0 | 0 | 9 | | | | GE 79c. If yes, what reasons were discussed for recommending removal? | | | |
| 0 | 0 | 9 | | | | GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? | | | |
| 0 | 0 | 9 | | | | GE 79e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services? | | | |
| 1 | 0 | 8 | | | | GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|---|---|-------------------------|-------------|
| 9 | 0 | 0 | | | | GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP? | | | |
| 10 | 0 | 0 | | | | SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided? | | | |
| 10 | 0 | 0 | | | | SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP? | | | |
| 10 | 0 | 0 | | | | SE 110. Was this student's current IEP implemented no later than 10 school days after its completion or no later than the IEP implementation date? | | | |
| 10 | 0 | 0 | | | | SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports? | | | |
| 9 | 0 | 1 | | | | SE 113. If required, were the testing accommodations included in this student's current IEP implemented? | | | |
| 7 | 0 | 3 | | | | SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed? | | | |
| 10 | 0 | 0 | | | | SE 120. Is this student receiving the supports and services agreed upon in his/her current IEP, including related services? | | | |
| | | | | | | PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent & Special Education Teacher) | | | |
| 1 | 0 | 4 | 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? | | | |
| 5 | 0 | 1 | 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? | | | |
| 3 | 2 | 1 | 0 | | | P 44. Did you receive an explanation of what would make your child eligible for ESY services? | | | |
| 4 | 0 | 2 | 0 | | | P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services? | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|---|---|-------------------------|-------------|
| 0 | 0 | 6 | 0 | | | P 46. If you did not agree with the decision on ESY eligibility, were you given a written notice (NOREP/PWN) explaining that you could ask for a due process hearing? | | | |
| 1 | 0 | 5 | 0 | | | P 47. If your child was determined to be eligible for ESY services, did the IEP team decide upon the goals and services needed for the ESY program? | | | |
| 5 | 0 | 5 | | | | SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting? | | | |
| 1 | 0 | 9 | | | | SE 122. If this student was determined to be ESY eligible, did the IEP team determine what goals and services were needed and include them in the IEP? | | | |
| 0 | 0 | 10 | | | | SE 122a. At the most recent IEP meeting, did the IEP team discuss the development of a plan to transition this student back into the school district (or charter school if student is enrolled in a charter school) with supplementary aids and services? | | | |
| 1 | 0 | 9 | | | | SE 122b. Are staff from the home district (or charter school if student is enrolled in a charter school) involved with the planning and implementation of this student program? | | | |
| 1 | 0 | 9 | | | | SE 122c. Does this student go on field trips, attend school functions or participate in extracurricular activities with his/her same age/grade peers who are non-disabled? | | | |
| 1 | 0 | 9 | | | | SE 122d. Does this student need supplementary aids and services to participate in non-academic and/or extra-curricular activities? | | | |
| 0 | 1 | 9 | | | | SE 122e. If yes, are needed supplementary aids and services being provided to this student? | | | |
| 0 | 1 | 9 | | | | SE 122f. Are there routine opportunities for this student to interact with non-disabled peers that are planned and/or facilitated by school personnel? | | | |
| | | | | | | SECONDARY TRANSITION (Parent & Special Education Teacher) | | | |
| 1 | 0 | 5 | 0 | | | P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning? | | | |
| 6 | 0 | 0 | 0 | | | P 50a. In the most recent IEP meeting for your child, did you discuss whether your child could be educated in a general education classroom for the entire school day? | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|---|--|----------------------------|----------------|
| 6 | 0 | 0 | 0 | | | P 50b. In the most recent IEP meeting, did the IEP team recommend removal of your child from the general education classroom for any part of the school day? | | | |
| 0 | 0 | 0 | 0 | | | P 50c. If yes, what reasons were discussed for recommending removal? Poor behavior. For occupational therapy. Small group instruction. Out for speech & support in reading. Extra support. Smaller setting. Works with a teacher to help. | | | |
| 0 | 0 | 0 | 0 | | | P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided? We agreed on the amount. LEA & special ed teacher. By the school. 30 minutes for speech & the amount of time that the reading group meets. How much help the student would need with reading & math. Don't know. | | | |
| 6 | 0 | 0 | 0 | | | P 50e. In the most recent IEP meeting, did the IEP team discuss whether your child could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services? | | | |
| 4 | 1 | 1 | 0 | | | P 50f. In your opinion, is your child benefiting from participation in the general education classroom? | | | |
| 0 | 0 | 2 | 0 | | | P 50g. If yes, in what ways? Likes being with regular ed students. Interacting with other kids, learning patience. Is able to keep up & does not have to be pulled out. Reading improved & more confident. | | | |
| 0 | 0 | 5 | 0 | | | P 50h. If no, what does your child need that he/she is not receiving in the class? Student is not doing well. | | | |
| | | | | | | P 59. I am satisfied with the transition services developed for my child. | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|----------------------------|--|---|-------------------------|-------------|
| | | | | | 0 0 0 0 0 6 | Always Sometimes Rarely Never Don't Know Does not Apply | | | |
| | | | | | 4 0 0 0 0 2 | 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 | | | |
| 3 | 0 | 7 | | | | SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals? | | | |
| 8 | 0 | 2 | | | | SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting? | | | |
| | | | | | | Topical Area 6: NOREP/PWN | | | |
| | | | | | | (File Reviews) | | | |
| 10 | 0 | 0 | | | | FR 328. NOREP/PWN is present in the student file | | | |
| 10 | 0 | 0 | | | | FR 329. Demographic data | | | |
| 9 | 1 | 0 | | | 10% | FR 330. Type of action taken | The LEA will ensure that NOREP's reflect the current program, placement, and services for all current and transferred (when such services materially differ from services the student previously received). The LEA will review and revise as necessary the NOREP's offering their proposal of FAPE to the Parents. The BSE Advisor will select a random sample of student records (NOREP's of new, revised and transfer students) to verify corrective action. | 02/01/2014 LEA | 02/01/2014 |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|--|---|-------------------------|-------------|
| 9 | 1 | 0 | | | 10% | FR 331. A description of the action proposed or refused by the LEA | The LEA will ensure that NOREP's reflect the current program, placement, and services for all current and transferred (when such services materially differ from services the student previously received). The LEA will review and revise as necessary the NOREP's offering their proposal of FAPE to the Parents. The BSE Advisor will select a random sample of student records (NOREP's of new, revised and transfer students) to verify corrective action. | 02/01/2014 LEA | 02/01/2014 |
| 9 | 0 | 1 | | | | FR 332. An explanation of why the LEA proposed or refused to take the action | | | |
| 5 | 4 | 1 | | | 44% | FR 333. A description of the other options the IEP team considered and the reason why those options were rejected | The LEA will ensure that NOREP's reflect the current program, placement, and services for all current and transferred (when such services materially differ from services the student previously received). The LEA will review and revise as necessary the NOREP's offering their proposal of FAPE to the Parents. At minimum the options considered will include a continuum directly above and below the teams recommendation. The BSE Advisor will select a random sample of student records (NOREP's of new, revised and transfer students) to verify corrective action. | 02/01/2014 LEA | 02/01/2014 |
| 10 | 0 | 0 | | | | FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused | | | |
| 10 | 0 | 0 | | | | FR 335. Description of other factor(s) relevant to LEA's proposal or refusal | | | |
| 8 | 2 | 0 | | | 20% | FR 336. Educational placement recommended (including amount and type) | The LEA will ensure that NOREP's reflect the current program, placement, and services for all current and transferred (when such services materially differ from services the student previously received). The LEA will review and revise as necessary the NOREP's offering their proposal of FAPE to the Parents. The BSE Advisor will select a random sample of student records (NOREP's of new, revised and transfer students) to verify corrective action. | 02/01/2014 LEA | 02/01/2014 |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|----------------------------|--|---|-------------------------|-------------|
| 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 | | | |
| 9 | 1 | 0 | | | 10% | FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP | The LEA will ensure that NOREP's reflect the current program, placement, and services for all current and transferred (when such services materially differ from services the student previously received). The LEA will review and revise as necessary the NOREP's offering their proposal of FAPE to the Parents. The BSE Advisor will select a random sample of student records (NOREP's of new, revised and transfer students) to verify corrective action. | 02/01/2014 LEA | 02/01/2014 |
| | | | | | | INTERVIEW RESULTS (Parent) | | | |
| 0 | 0 | 5 | 1 | | | P 34. If services that you requested for your child were rejected by the school, did you receive a written notice (NOREP/PWN) explaining why the request was rejected? | | | |
| | | | | | 5 0 0 0 1 0 | P 61. If I don't understand my child's educational rights, and I inquire about them, someone from the school takes the time to explain them to me. Always Sometimes Rarely Never Don't Know Does not Apply | | | |
| | | | | | | Topical Area 7: Additional Interview Responses | | | |
| | | | | | | INTERVIEW RESULTS (Parent & Special Education Teacher) | | | |
| | | | | | 5 1 0 0 0 0 | P 54. I am a partner with school personnel when we plan my child's education program. Always Sometimes Rarely Never Don't Know Does not Apply | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|--|---|-------------------------|-------------|
| | | 0 | 0 | | | P 66. Tell me anything you really like about your child's special education program. a. modifications 1 b. progress reports 1 c. staff-aide ratios 2 e. instructional materials 2 g. staff open to suggestions, good communication 1 i. support services 3 j. student ratios 2 l. more inclusion 2 n. other 3 Reading on a comfortable level. Student is more independent. They cater to the child, not the program. Every child is an individual. Take their time working with the child. They review what the child doesn't know & makes sure that the child is comfortable. | | | |
| | | 3 | 0 | | | P 67. Tell me anything you would like to change about the program. 1 g. staff open to suggestions, good communication 1 k. staff's understanding and attitude 1 n. other Change the PSSA. It is not for student's level. | | | |
| | | 0 | 0 | | | P 68. The school explains what options parents have if the parent disagrees with a decision of the school. 1 a. Very strongly agree 3 c. Agree 2 d. Disagree | | | |
| | | | | | | P 69. Additional comments about your child's program. The school is always flexible & always calls or communicates with me. They are always very helpful. All services provided to student should be listed in the IEP. The student is doing extremely well. They are good with bringing out the child & encourage the child to participate. I'm very happy. | | | |
| 9 | 0 | 1 | | | | SE 101. Do you hold the required certification to implement this student's program? | | | |
| 9 | 0 | 1 | | | | SE 101a. Have you received sufficient training, technical assistance and other support to teach this student? | | | |
| 0 | 0 | 10 | | | | SE 101b. If no, what training or support would assist you? | | | |
| | | | | | | Topical Area 8: Student Interview Results | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----------------------|---|---|-------------------------|-------------|
| | | | 0 | | | S 126. What kind of support are you currently receiving? | | | |
| 0 | 0 | 0 | 0 | | | S 127. Is this support enough to help you be successful in your school program? | | | |
| | | | | | 0 0 0 0 0 | S 128. How satisfied are you with your high school educational program? Very Somewhat A Little Not at All Don't Know | | | |
| | | | | | | S 129. What do you like best about the program? | | | |
| | | | | | | S 130. What do you like least about the program? | | | |
| | | | | | 0 0 0 0 0 | S 131. How satisfied are you with your special education supports/services? Very Somewhat A Little Not at All Don't Know | | | |
| | | | | | | S 132. What do you like best about the special education supports/services? | | | |
| | | | | | | S 133. What do you like least about the special education supports/services? | | | |
| | | | | | 0 0 0 0 0 | S 134. How much time do you spend with students who do not have disabilities? Too Much Enough A Little Not Enough Don't Know | | | |
| 0 | 0 | 0 | 0 | | | S 135. Do you participate in any extra-curricular activities? | | | |
| | | | | | | S 136. If yes, which ones | | | |
| | | | | | | S 137. If no, why not | | | |
| 0 | 0 | | 0 | | | S 138. Were you invited to participate in the last IEP meeting? Other | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|---|---|-------------------------|-------------|
| 0 | 0 | | 0 | | | S 139. Did you participate in the last IEP meeting? Other | | | |
| 0 | 0 | | 0 | | | S 140. Do you have a post secondary transition program? Other | | | |
| 0 | 0 | | 0 | | | S 141. Do you have an employment transition program? Other | | | |
| 0 | 0 | | 0 | | | S 142. Do you have a community living transition program? Other | | | |
| 0 | 0 | | 0 | | | S 143. Did you assist in the development of the transition program? Other | | | |
| 0 | 0 | | 0 | | | S 144. Is that transition plan being followed? Other | | | |
| 0 | 0 | | 0 | | | S 145. Did you discuss what you would do after graduation or finishing high school? Other | | | |
| | | | 0 | | | S 146. Which of the following agencies participate in your IEP development? | | | |
| 0 | 0 | | 0 | | | S 147. If any agency participated in your IEP did they assist you or provide services? Other | | | |
| | | | | | | S 148. Comments | | | |
| 0 | 0 | 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? | | | |
| | | | | | | Topical Area 9: Other Non-compliance Issues | | | |
| | | | | | | Topical Area 10: Other Improvement Plan Issues | | | |