

Olney Charter High School

**Charter Annual Report**

07/01/2013 - 06/30/2014

# School Profile

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## Demographics

4322 N 5th St, 3rd Floor  
Philadelphia, PA 19140  
(215)456-3014

Phase:

Phase 2

CEO Name:

Lucilla Paramo

CEO E-mail address:

lparamo@aspirapa.org

# Governance and Staff

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## *Leadership Changes*

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

There have not been any leadership changes during the past year on the Board of Trustees and in the school administration.

The following is the list of Board of Trustees: Fred Ramirez- Board Chair, Lisette Gonzalez- Board Secretary, Orlando Quevedo- Treasurer, Carmen I. Paris- Member, Julio C. Largo- Member, Natasha Harris- Olney Parent Rep

## *Board of Trustees Meeting Schedule*

<b>Location</b>	<b>Date and Time</b>
ASPIRA Campus	8/10/2013 6:00 PM
ASPIRA Campus	9/17/2013 6:00 PM
ASPIRA Campus	10/10/2013 6:00 PM
ASPIRA Campus	11/19/2013 6:00 PM
ASPIRA Campus	2/4/2014 6:00 PM
ASPIRA Inc of PA	4/8/2014 6:00 PM
ASPIRA Inc of PA	6/21/2014 9:00 AM
ASPIRA Inc of PA	7/17/2014 12:00 PM
ASPIRA Inc of PA	9/16/2014 6:00 PM
ASPIRA Inc of PA	11/18/2014 6:00 PM
ASPIRA Inc of PA	1/20/2015 6:00 PM
ASPIRA Inc of PA	3/17/2015 6:00 PM
ASPIRA Inc of PA	5/19/2015 6:00 PM

## *Professional Staff Member Roster*

*There are no professional staff members.*

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

*XLSX file uploaded.*

## *Quality of Teaching and Other Staff*

<b>Position Categories</b>	<b>All Employed per Category</b>	<b>Appropriately Certified</b>	<b>Promoted</b>	<b>Transferred</b>	<b>Terminated</b>	<b>Contracted for Following Year</b>
Chief Academic Officer/Director	1.00	1.00	0.00	0.00	0.00	1.00
Principal	1.00	1.00	0.00	0.00	0.00	1.00
Assistant Principal	4.00	4.00	0.00	1.00	2.00	1.00
Classroom Teacher (including Master Teachers)	103.00	89.00	2.00	15.00	6.00	83.00
Specialty Teacher (including Master Teachers)	5.00	5.00	0.00	0.00	0.00	5.00
Special Education Teacher (including Master Teachers)	33.00	27.00	0.00	5.00	1.00	34.00
Special Education Coordinator	2.00	2.00	0.00	0.00	0.00	2.00
Counselor	4.00	4.00	0.00	0.00	0.00	4.00
Psychologist	2.00	2.00	0.00	0.00	0.00	2.00
School Nurse	2.00	2.00	0.00	0.00	0.00	2.00
Speech Therapist	2	2	0	0	0	2
Occupational Therapist	1	1	0	0	0	1
Physical Therapist	1	1	0	0	0	1
Audiologist	1	1	0	0	0	1
Teacher of the Visually Impaired	1	1	0	0	0	1
Art Therapist	1	1	0	0	0	1
Music Therapist	1	1	0	0	0	1
<b>Totals</b>	<b>165.00</b>	<b>145.00</b>	<b>2.00</b>	<b>21.00</b>	<b>9.00</b>	<b>143.00</b>

Further explanation:

As of the writing of this document, 1 Assistant Principal is contracted for 2014-2015 SY. However, 3 additional Assistant Principals will be hired in August of 2014.

# Fiscal Matters

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## *Major Fundraising Activities*

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

The following were major fundraising activities performed this year:

Class dues, Class trips, Junior and Senior proms, Homecoming dance, Disabilities Awareness T-shirt sale, Holiday Spirit Week and Dress Down Days.

We plan to carry out the same fundraising activities for next year.

## *Fiscal Solvency Policies*

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

There were no changes to policies and procedures to ensure and monitor fiscal solvency.

Essentially, ensuring and monitoring fiscal solvency includes:

1. Principal's participation in the budget drafting process
2. Reporting of that budget to the Board of Trustees for their approval.
3. Monitoring of actual spending against that budget by the Board at their periodic meetings.
4. A possible mid-year modification made to the budget to adjust for new information and results that differed materially from what was expected when the budget was drafted and approved.

### **Fiscal Solvency Policies**

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

*No files have been uploaded.*

## *Accounting System*

Changes to the accounting system the charter school uses:

There were no changes to the accounting system the charter school uses.

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

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

*XLSX file uploaded.*

## *Financial Audits*

### **Basics**

Audit Firm: Withum, Smith and Brown, PC.  
 Date of Last Audit: 01/20/2014  
 Fiscal Year Last Audited: 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:

N/A Current report has been 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
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### *Federal Programs Consolidated Review*

#### Basics

Title I Status: Yes  
 Date of Last Federal Programs Consolidated Review: 06/24/2014  
 School Year Reviewed: 2013-2014

### Federal Programs Consolidated Review Report

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

*PDF file uploaded.*

**Citations**

Federal Programs Consolidated Review citations and the corresponding Charter School responses

<b>Description</b>	<b>Response</b>
There were no Federal Programs Consolidated Review Citations	N/A

# Special Education

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## *Chapter 711 Assurances*

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

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

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

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

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

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

## **Special Education Support Services**

<b>Support Service</b>	<b>Location</b>	<b>Teacher FTE</b>
Counselors	Olney Charter High School	5
Instructional Assistants	Olney Charter High School	12
Psychologist	Olney Charter High School	2
Special Education Coordinator	Olney Charter High School	2
Special Education Teacher Coach	Olney Charter High School	1
Speech Therapist	Olney Charter High School	1
Teachers	Olney Charter High School	35

## **Special Education Contracted Services**

<b>Title</b>	<b>Amt. of Time per Week</b>	<b>Operator</b>	<b>Number of Students</b>
Art Therapist	1 Days	Outside	20

		Contractor	
Audiologist	1 Days	Outside Contractor	10 or fewer
Music Therapist	2 Days	Outside Contractor	20
Occupational Therapist	1 Days	Outside Contractor	12
Physical Therapist	1 Days	Outside Contractor	10 or fewer
Speech Therapist	2 Days	Outside Contractor	20
Speech Therapist	3 Days	Outside Contractor	30
Teacher of the Visually Impaired	15 Minutes	Outside Contractor	10 or fewer

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

Date of Last Special Education Cyclical Monitoring:

02/17/2014

Link to Report (Optional):

Not Provided

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

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

*PDF file uploaded.*

# Facilities

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

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

Description	Amount
40 desks @ 238 each	9,520.00
20 HP Pavilion Touch	9,780.00
Apple computer equipment	263,545.39
CCTV	27,330.00
23 IP High Resolution Cameras	89,425.00
Electric contracting, Lobbies, gym, 5th floor a/cs, lunch room, hot water	74,144.52
CCTV, 23 IP Hi Res Cameras, bell & clock repair, metal det	36,180.00
	509,924.91

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

*\$509,924.91*

## *Facility Plans and Other Capital Needs*

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

There are no plans for future facility development a this time.

## *Memorandums of Understanding*

Organization	Purpose
ASPIRA Inc. of Pennsylvania	Provides maintenance services, food services, security, finance department, Human Resources and Instructional Technology personnel.
El Congreso De Latinos Unidos	This program provides support services for students who are parents or are about to be parents. This includes counseling, tutoring, mentoring, facilitating social services such as WICK and health benefits.
Philadelphia Education Fund	Provide Science teachers with support and training, through Professional Development

	and follow up trainings.
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# Charter School Annual Report Affirmations

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## **Charter Annual Report Affirmation**

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

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

**Affirmed by Fred Ramirez on 7/28/2014**

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*President, Board of Trustees*

**Affirmed by Lucila Paramo on 7/28/2014**

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*Chief Executive Officer*

## **Charter School Law Affirmation**

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

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

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

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

**Affirmed by Fred Ramirez on 7/28/2014**

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*President, Board of Trustees*

**Affirmed by Lucila Paramo on 7/28/2014**

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*Chief Executive Officer*

## **Ethics Act Affirmation**

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

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

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

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

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

**Affirmed by Fred Ramirez on 7/28/2014**

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*President, Board of Trustees*

**Affirmed by Lucila Paramo on 7/28/2014**

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*Chief Executive Officer*











Staff Last Name	Staff First Name	Assignment	Certification Area	Certification Type	Applicati on Status	NHQT	HQT	Certification Date of Issue	Length of Time in Assignment	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Sweeney	Shannon	Adapted English/Special Education	English 7-12/Special Education N-12	Instructional I			1	8/1/2013		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Talarico	Claire	School Pyschologist	Educational Specialist	Instructional I			1	6/1/2013		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Tiu	Joanne	Adapted English/Special Education	English 7-12/Special Education 7-12	Instructional I			1	6/1/2013		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Traikill	Caitlin	Low Inc. Special Education	Special Education N-12	Instructional I			1	6/1/2012		100%	100%								
Turanski	Rachel	English 1	English 7-12	Instructional I			1	1/1/2010		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Uyehara	Taylor	Algebra 1/Math Enrichment	Mathematics 7-12	Instructional I			1	9/1/2012		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Vargas	Lauren	AP Calculusr	Mathematics 7-12/Art K-12	Instructional I			1	2/1/2009,		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Visalli	Alisa	Special Education	Special Education N-12/ELEMENTARY K-6	Instructional I			1	8/1/2013					100%	100%	100%	100%	100%	100%	100%
Walkiewicz	Emily	Instructional Coach	Art K-12	Instructional II			1	7/1/2012		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Weise	Diane	Special Education	Special Education N-12/ELEMENTARY K-6	Instructional I			1	2/1/2013		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Weiss	Kathryn	Physical Science	General Science/Earth and Space Science	Instructional I			1	8/1/2011,		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Weiss	Shana	World History	Social Studies	Instructional I			1	6/1/2009		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Welsh	Mary	Biology	Biology/Mid-Level Science 7-9	Instructional I			1	5/1/2011,		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Wesley	Emily	English/Special Education	English 7-12/Special Education 7-12	Instructional I			1	9/1/2011		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Wise	Cheryl	English 2	English 7-12	Instructional I			1	1/1/2013		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Woods	Joni	Art	Art K-12/English 7-12/Special Education N-12	Instructional I			1	7/1/2011,		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Wurtz	Allison	English 4	English 7-12	Instructional I			1	5/1/2013		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Yaqob	Mariame	Geometry	Mathematics 7-12	Instructional I			1	10/1/2012		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Zimmerman	Michael	World History	Social Studies	Instructional I			1	6/1/2011		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Zimny	Richard	Chemistry	Chemistry	Instructional I			1	5/1/2011		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
							20	116		90%	90%	91%	91%	91%	91%	91%	91%	90%	91%

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

Name of School \_\_\_\_\_ **Olney Charter High School, an ASPIRA of Pennsylvania School** \_\_\_\_\_

Address of School \_\_\_\_\_ **100 W Duncannon Ave, Philadelphia, PA 19120** \_\_\_\_\_

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

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

**EXPENDITURES**

<b>1000</b>	<b>INSTRUCTION</b>	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	10,113,292.84
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	5,763,067.82
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	-
1600	ADULT EDUCATION PROGRAMS	
1700	HIGHER EDUCATION PROGRAMS	
1800	PRE-KINDERGARTEN	
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	
2110	Supervision of Pupil Personnel Services	
2120	Guidance Services	654,238.96
2130	Attendance Services	156,260.04
2140	Psychological Services	364,771.25
2150	Speech Pathology and Audiology Services	-
2160	Social Work Services	145,111.75
2170	Student Accounting Services	
2190	Other Pupil Personnel Services	
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	137.50
2210	Supervision of Educational Media Services	
2220	Technology Support Services	
2230	Educational Television Services	
2240	Computer-Assisted Instruction Support Services	
2250	School Library Services	4,376.87
2260	Instruction and Curriculum Development Services	38,569.13
2270	Instructional Staff Professional Development Services	246,980.45
2280	Nonpublic Support Services	
2300	SUPPORT SERVICES - ADMINISTRATION	
2310	Board Services	2,500.00
2320	Board Treasurer Services	
2340	Staff Relations and Negotiations Services	75,128.02
2350	Legal Services	35,109.79
2360	Office of the Superintendent (Executive Director) Services	
2370	Community Relations Services	45.61
2380	Office of the Principal Services	2,581,525.79
2390	Other Administration Services	

2400		SUPPORT SERVICES - PUPIL HEALTH	204,206.70
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	286,260.14
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	439,809.86
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	1,448,943.55
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	23,895.00
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	
	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	
	2810	Planning, Research, Development and Evaluation Services	16,365.05
	2820	Information Services	
	2830	Staff Services	83,963.76
	2840	Data Processing Services	241,159.04
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
<b>3000</b>		<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100		FOOD SERVICES	939,104.26
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	
	3250	School Sponsored Athletics	279,460.76
3300		COMMUNITY SERVICES	
	3310	Community Recreation	
	3320	Civic Services	250.00
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
3400		SCHOLARSHIPS AND AWARDS	
<b>4000</b>		<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES</b>	
4100		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200		EXISTING SITE IMPROVEMENT SERVICES	

4300	ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400	ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	
4500	BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600	EXISTING BUILDING IMPROVEMENT SERVICES	
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	393,291.37
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
<b>TOTAL EXPENDITURES</b>		<b>24,537,825.31</b>

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

1,145,386.68  
3,183,438.92

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

Name of School           Olney Charter High School, an ASPIRA of Pennsylvania School          

Address of School           100 W Duncannon Ave, Philadelphia, PA 19120          

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

**REVENUES**

<b>6000</b>		<b>REVENUE FROM LOCAL SOURCES</b>	
<b>6500</b>		<b>EARNINGS ON INVESTMENTS</b>	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
<b>6600</b>		<b>FOOD SERVICE REVENUE</b>	
	6610	Daily Sales - Reimbursable Programs	
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
<b>6700</b>		<b>REVENUES FROM STUDENT ACTIVITIES</b>	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	110,923.93
	6790	Other Student Activity Income	
<b>6800</b>		<b>REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH</b>	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	34,038.00
	6830	Revenues from Intermediary Sources - Federal Funds	
	6890	Other Revenues from Intermediary Sources	81,340.05
<b>6900</b>		<b>OTHER REVENUE FROM LOCAL SOURCES</b>	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	2,500.00
	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	11,189,954.27
	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	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	5,762.09
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	
<b>7000</b>		<b>REVENUE FROM STATE SOURCES</b>	
<b>7100</b>		<b>BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES</b>	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	

7200		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	8,878,734.49
	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	295,735.81
	7330	Health Services (Medical, Dental, Nurse, Act 25)	
	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	36,114.02
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	1,265,673.65
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	
	7990	Other Technology Grants	
<b>8000</b>		<b>REVENUE FROM FEDERAL SOURCES</b>	
8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	
	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	3,186,992.88
	8520	Vocational Education	
	8530	Child Nutrition Program	595,442.80
	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	





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**OLNEY CHARTER HIGH SCHOOL  
AN ASPIRA, INC. OF PENNSYLVANIA SCHOOL**

**Financial Statements and  
Supplementary Information**

**June 30, 2013**

**(With Summarized Comparative Financial Information  
For the Year Ended June 30, 2012)**

**Olney Charter High School**  
**An Aspira, Inc. of Pennsylvania School**  
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**June 30, 2013**  
**(With Summarized Comparative Financial Information for the Year June 30, 2012)**

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## Independent Auditors' Report

To the Board of Trustees,  
Olney Charter High School  
An Aspira, Inc. of Pennsylvania School:

We have audited the accompanying financial statements of the governmental activities and each major fund of Olney Charter High School (the "School") as of June 30, 2013, 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 an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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



### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Olney Charter High School as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Report on Summarized Comparative Information**

We have previously audited Olney Charter High School's June 30, 2012 financial statements and we have expressed an unmodified audit opinion on these financial statements in our audit report dated April 18, 2013. In our opinion, the summarized comparative information presented hereon as of and for the year ended June 30, 2012 is consistent in all material respects, with the audited financial statements from which it is has been derived.

### **Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying 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*, and is not a required part of the financial statements. In addition, the schedule of revenues, expenditures and changes in fund balance - budget and actual – governmental funds, as listed in the table of contents is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records use to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

In addition, the management's discussion and analysis is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted by the United States of America. We have applied certain limited procedures, which consisted primarily of inquiries of management regarding the measurement and presentation of the required supplementary information. However, we did not audit the information and do not express an opinion on it.

### **Report on Other Legal and Regulatory Requirements**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2014 on our consideration of the Olney Charter High School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Olney Charter High School's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "William Smith + Brown, PC".

January 20, 2014

**Olney Charter High School  
An Aspira, Inc. of Pennsylvania School  
Management's Discussion and Analysis  
June 30, 2013  
(With Summarized Comparative Financial Information for the Year June 30, 2012)**

---

The Board of Trustees of Olney Charter High School, An Aspira, Inc. of Pennsylvania School offers readers of the School's financial statements this narrative overview and analysis of the financial activities of the School for the fiscal year ended June 30, 2013. We encourage readers to consider the information presented here in conjunction with the School's financial statements.

**Financial Highlights**

- This fiscal year was the second full year of the School's operation.
- For fiscal year ending June 30, 2013, the enrollment of the School consists of approximately 1,239 Regular Education students and 340 Special Education students.
- At the close of the current fiscal year, the School reports total revenue of \$25,446,835, and total expenses of \$23,498,521 resulting in ending net assets of \$2,750,688.
- The School's cash balance at June 30, 2013 was \$506,787 representing a decrease of \$561,221 from June 30, 2012.

**Overview of the Financial Statements**

The discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The School's basic financial statements as presented comprise three components: management's discussion and analysis (this section), the basic financial statements, budgetary comparison and report required under *Government Auditing Standards* and OMB Circular A-133.

**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 assets* presents information on all of the School's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

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

**Fund Financial Statements**

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

**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.

**Olney Charter High School  
An Aspira, Inc. of Pennsylvania School  
Management's Discussion and Analysis  
June 30, 2013**

**(With Summarized Comparative Financial Information for the Year June 30, 2012)**

**Government-Wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the School, assets exceeded liabilities by \$2,750,688 as of June 30, 2013.

	<b>2013</b>	<b>2012</b>
Total assets	\$ 7,181,912	\$ 6,493,221
Total liabilities	<u>4,431,224</u>	<u>5,690,847</u>
Total net assets	<u>\$ 2,750,688</u>	<u>\$ 802,374</u>

The School's revenues are predominantly from the School District of Philadelphia, based on student enrollment.

	<b>2013</b>	<b>2012</b>
<b>Revenues</b>		
Local education agencies	\$ 17,926,441	\$ 17,936,131
Other sources	3,974,304	1,153,591
State sources	1,164,954	784,851
Federal sources	<u>2,381,136</u>	<u>2,669,687</u>
	25,446,835	22,544,260
<b>Expenditures</b>		
Instruction	15,199,321	14,312,789
Student support services	1,322,938	1,094,467
Administration support	3,214,901	4,903,716
Pupil health	212,709	156,512
Business services	2,023,639	393,401
Food services	530,878	493,845
Student activities	594,039	188,508
Depreciation	<u>400,096</u>	<u>177,489</u>
	<u>23,498,521</u>	<u>21,720,727</u>
Change in net assets	1,948,314	823,533
Net assets, beginning	<u>802,374</u>	<u>(21,159)</u>
Net assets, ending	<u>\$ 2,750,688</u>	<u>\$ 802,374</u>

**Governmental Funds**

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

The School's governmental funds, (the General and Student Activities Funds), reported an ending fund balance of \$2,021,228. For the year ended June 30, 2013 the School's revenues (\$25,545,172) exceeded expenditures (23,373,531) by 1,771,641. For the year ended June 30, 2012, the School's revenues (\$23,588,872) were greater than its expenditures (\$23,318,126) by \$270,746.

**Olney Charter High School  
An Aspira, Inc. of Pennsylvania School  
Management's Discussion and Analysis  
June 30, 2013  
(With Summarized Comparative Financial Information for the Year June 30, 2012)**

---

**Capital Asset and Debt Administration**

**Capital Assets**

As of June 30, 2013, the School's investment in capital assets for its governmental activities totals \$2,449,994. This investment in capital assets includes classroom, office furniture and equipment and leasehold improvements.

Major capital asset purchases during the year included the following:

- Computer equipment amounting to \$223,797
- Furniture and equipment amounting to \$172,447
- Telephone system amounting to \$46,254
- Leasehold improvements amounting to \$232,608

Additional information on the School's capital assets can be found in Note 4 of this report. There were capital lease obligations related to the investment in capital assets amounting to \$1,142,949 at June 30, 2013.

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

The School's primary source of revenue, the per student subsidy provided by the School District of Philadelphia, will increase by approximately \$1,592,715 for fiscal year 2013-2014, due to an increased subsidy per student of \$529 for regular education and an increased subsidy per student of \$2,401 for special education.

**Contacting the School's Financial Management**

The financial report is designed to provide interested parties a general overview of the School's finances. Questions regarding any of the information provided in this report should be addressed to the Chief Academic Officer, Olney Charter High School, An Aspira, Inc. of Pennsylvania School, 100 W Duncannon Avenue, Philadelphia, PA 19120.

**Olney Charter High School**  
**An Aspira, Inc. of Pennsylvania School**  
**Statement of Net Assets**  
**June 30, 2013**

**(With Summarized Comparative Financial Information for the Year June 30, 2012)**

	<b>Governmental Activities</b>	
	<b>2013</b>	<b>2012</b>
<b>Assets</b>		
Current assets		
Cash and cash equivalents	\$ 506,787	\$ 1,068,008
State subsidies receivable	494,803	393,848
Federal subsidies receivable	2,908,372	1,544,067
Other receivables	--	239,379
Prepays	20,588	20,588
Due from related parties	1,378,953	1,629,932
Total current assets	<u>5,309,503</u>	<u>4,895,822</u>
Capital assets - net of depreciation		
Furniture and equipment	991,597	949,195
Leasehold improvements	880,812	648,204
	<u>1,872,409</u>	<u>1,597,399</u>
	<u>\$ 7,181,912</u>	<u>6,493,221</u>
<b>Liabilities and Net Assets</b>		
Current liabilities		
Accounts payable	\$ 905,092	\$ 1,193,170
Accrued payroll and payroll taxes	2,267,073	3,111,341
Refundable advances	--	251,255
Due to related parties	116,110	90,469
Current portion of obligations under capital lease	319,867	229,098
Total current liabilities	<u>3,608,142</u>	<u>4,875,333</u>
Long-term liabilities		
Obligations under capital lease	823,082	815,514
Total liabilities	<u>4,431,224</u>	<u>5,690,847</u>
Net assets		
Invested in capital assets, net of related debt	729,460	552,787
Unrestricted	2,021,228	249,587
Total net assets	<u>2,750,688</u>	<u>802,374</u>
	<u>\$ 7,181,912</u>	<u>6,493,221</u>

The Notes to Financial Statements are an integral part of this statement.

**Olney Charter High School**  
**An Aspira, Inc. of Pennsylvania School**  
**Statement of Activities**  
**Year Ended June 30, 2013**  
**(With Summarized Comparative Financial Information for the Year June 30, 2012)**

Functions	Expenses	Program Revenues		2013	2012
		Charges for Service	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets	Net (Expense) Revenue and Changes in Net Assets
				Total Governmental Activities	Total Governmental Activities
Governmental activities					
Instruction	\$ 15,199,321	\$ --	\$ 1,817,704	\$ (13,381,617)	\$ (12,112,789)
Student support services	1,322,938	--	--	(1,322,938)	(1,094,467)
Administrative support	3,214,901	--	--	(3,214,901)	(4,903,716)
Pupil health	212,709	--	--	(212,709)	(156,512)
Business services	2,023,639	--	--	(2,023,639)	(393,401)
Food services	530,878	--	563,432	32,554	(24,158)
Student activities	594,039	54,572	--	(539,467)	(90,799)
Depreciation	400,096	--	--	(400,096)	(177,489)
	<u>23,498,521</u>	<u>54,572</u>	<u>2,381,136</u>	<u>(21,062,813)</u>	<u>(18,953,331)</u>
<b>General Revenues</b>					
				1,164,954	784,851
				17,926,441	17,936,131
				3,919,732	1,055,882
				<u>23,011,127</u>	<u>19,776,864</u>
				1,948,314	823,533
				802,374	(21,159)
				<u>\$ 2,750,688</u>	<u>802,374</u>

The Notes to Financial Statements are an integral part of this statement.

**Olney Charter High School**  
**An Aspira, Inc. of Pennsylvania School**  
**Balance Sheet – Governmental Funds**  
**June 30, 2013**

**(With Summarized Comparative Financial Information for the Year June 30, 2012)**

<b>Functions</b>	<b>General Fund</b>	<b>Student Activities Fund</b>	<b>2013 Total Governmental Activities</b>	<b>2012 Total Governmental Activities</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 505,279	\$ 1,508	\$ 506,787	\$ 1,068,008
State subsidies receivable	494,803	--	494,803	393,848
Federal subsidies receivable	2,908,372	--	2,908,372	1,544,067
Other receivables	--	--	--	239,379
Prepays	20,588	--	20,588	20,588
Due from related parties	1,378,953	--	1,378,953	1,629,932
	<u>\$ 5,307,995</u>	<u>\$ 1,508</u>	<u>\$ 5,309,503</u>	<u>\$ 4,895,822</u>
<b>Liabilities</b>				
Accounts payable	\$ 905,092	\$ --	\$ 905,092	\$ 1,193,170
Salaries and contracts payable	2,267,073	--	2,267,073	3,111,341
Refundable advances	--	--	--	251,255
Due to related parties	116,110	--	116,110	90,469
Total liabilities	<u>3,288,275</u>	<u>--</u>	<u>3,288,275</u>	<u>4,646,235</u>
<b>Fund Balances</b>				
Unrestricted fund balances	2,019,720	1,508	2,021,228	249,587
	<u>\$ 5,307,995</u>	<u>\$ 1,508</u>	<u>\$ 5,309,503</u>	<u>\$ 4,895,822</u>

The Notes to Financial Statements are an integral part of this statement.

**Olney Charter High School  
 An Aspira, Inc. of Pennsylvania School  
 Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets  
 June 30, 2013**

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**Total Fund Balances for Governmental Funds** \$ 2,021,228

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

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

Furniture and equipment	\$ 1,497,159	
Leasehold improvements	952,835	
Accumulated depreciation	(577,585)	
Obligations under capital leases	<u>(1,142,949)</u>	
		<u>729,460</u>

Total net assets of governmental activities \$ 2,750,688

The Notes to Financial Statements are an integral part of this statement.

**Olney Charter High School**  
**An Aspira, Inc. of Pennsylvania School**  
**Statement of Revenues, Expenditures and Changes in Fund Balances- Governmental Funds**  
**Year Ended June 30, 2013**  
**(With Summarized Comparative Financial Information for the Year June 30, 2012)**

Functions	General Fund	Food Services Fund	Student Activities Fund	2013 Total Governmental Activities	2012 Total Governmental Activities
<b>Revenues</b>					
Local educational agency assistance	\$ 17,926,441	\$ --	\$ --	\$ 17,926,441	\$ 17,936,131
Other sources	402,089	--	54,572	456,661	2,236,495
State sources	1,133,085	31,869	--	1,164,954	784,851
Federal sources	5,465,553	531,563	--	5,997,116	2,631,395
	<u>24,927,168</u>	<u>563,432</u>	<u>54,572</u>	<u>25,545,172</u>	<u>23,588,872</u>
<b>Expenditures</b>					
Instruction	15,874,427	--	--	15,874,427	16,087,677
Support services	1,322,938	--	--	1,322,938	1,094,467
Administrative support	3,214,901	--	--	3,214,901	4,903,716
Pupil Health	212,709	--	--	212,709	156,512
Business services	2,023,639	--	--	2,023,639	393,401
Food services	--	530,878	--	530,878	493,845
Student activities	--	--	594,039	594,039	188,508
	<u>22,648,614</u>	<u>530,878</u>	<u>594,039</u>	<u>23,773,531</u>	<u>23,318,126</u>
Excess (deficiency) of revenues over expenditures	2,278,554	32,554	(539,467)	1,771,641	270,746
<b>Other financing sources (uses)</b>					
Transfer in	--	(32,554)	539,571	507,017	116,261
Transfer out	(507,017)	--	--	(507,017)	(116,261)
	<u>(507,017)</u>	<u>(32,554)</u>	<u>539,571</u>	<u>--</u>	<u>--</u>
Net change in fund balances	1,771,537	--	104	1,771,641	270,746
Fund balances - beginning of year	248,183	--	1,404	249,587	(21,159)
Fund balances - end of year	<u>\$ 2,019,720</u>	<u>\$ --</u>	<u>\$ 1,508</u>	<u>\$ 2,021,228</u>	<u>\$ 249,587</u>

The Notes to Financial Statements are an integral part of this statement.

**Olney Charter High School  
 An Aspira, Inc. of Pennsylvania School  
 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund  
 Balances of Governmental Funds to the Statement of Activities  
 Year Ended June 30, 2013**

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**Net Change in Fund Balances - Total Governmental Funds** \$ 1,771,641

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

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

Capital outlays	675,106
Payments under capital leases	(98,337)
Depreciation expense	(400,096)
	(400,096)

**Change in Net Assets of Governmental Activities** **\$ 1,948,314**

The Notes to Financial Statements are an integral part of this statement.

**Olney Charter High School  
An Aspira, Inc. of Pennsylvania School  
Notes to Financial Statements  
June 30, 2013 and 2012**

---

**1. Organization and Purpose of Corporation**

Olney Charter High School, An Aspira, Inc. of Pennsylvania School (the "School") was incorporated in June 2011 under the non-profit corporation law of the Commonwealth of Pennsylvania and began operations in September 2011. The School serves grades nine through twelve and is located in Philadelphia, Pennsylvania. The School obtained its charter as a result of the School District of Philadelphia Renaissance Schools Initiative. The School operates under the provisions enacted by the General Assembly of the Commonwealth of Pennsylvania in 1997 and is operating under a charter school contract ending on June 30, 2015. The net assets of the School would remain with the School if its charter were not renewed. 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. However, the School is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board ("GASB") pronouncement. In addition, there are no component units as defined in the standards established for defining and reporting on the financial reporting entity.

**2. Summary of Significant Accounting Policies**

**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 Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as U.S. generally accepted accounting principles for state and local governments that have implemented the accounting pronouncement on financial reporting for state and local governments, "Basic Financial Statements and Management's Discussion and Analysis - for State and Local Governments".

**Government-wide and Fund Financial Statements**

The government-wide financial statements (the statement of net assets 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 funds balance sheet and statement of governmental funds revenues, expenditures and changes in fund balances) report on the School's general, food services, and student activities funds.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

- Government-wide Financial Statements - the statement of net assets 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 providers have been met.

Fund Financial Statements - governmental funds 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 government reports the following major governmental funds:

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- General Fund - The General Fund is the operating fund of the School and accounts for all revenues and expenditures of the School, excluding food services and student activities.
- Food Services Fund - The Food Services Fund is used to account for food service revenues and expenditures.
- Student Activities Special Revenue Fund - The Student Activities Special Revenue Fund is used to account for student activity revenues and expenditures.

**Method of Accounting**

The School has adopted the provision of the accounting pronouncement on financial reporting for state and local governments. The accounting pronouncement on financial reporting for state and local governments established standards for external financial reporting for all state and local governmental entities, which includes a statement of net assets (deficit), and a statement of activities and changes in net assets (deficit). It requires the classification of net assets (deficit) into three components - invested in capital assets, net of related debt; restricted; and unrestricted.

These classifications are defined as follows:

- Invested in capital assets, net of related debt - This component of net assets consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets component as the unspent proceeds. The School presently has not incurred any related debt.
- Restricted - This component of net assets consists of constraints placed on net asset use through external constraints imposed by creditors such as through debt covenants, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. The School presently has no restricted net assets.
- Unrestricted net assets - This component of net assets consists of net assets that do not meet the definition of "restricted" or "invested" in capital assets, net of related debt.

**Budgets and Budgetary Accounting**

Budgets are adopted on a basis consistent with generally accepted accounting principles. An annual budget is adopted for the governmental funds.

The Budgetary Comparison Schedule should present both the original and the final appropriated budgets for the reporting period. The School only has a governmental funds budget. The original budget was filed and accepted by the Labor, Education and Community Services Comptroller's Office in July 2011 and is the final budget as well. The budget is required supplementary information.

**Use of Estimates**

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

**Concentration of Credit Risk**

Financial instruments which potentially subject the School to concentrations of credit risk consist of cash and cash equivalents, contributions and grants receivables. Cash and cash equivalents are held primarily at one high-credit quality financial institution. At various times during the years ended June 30, 2013 and 2012

**Olney Charter High School**  
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funds held at this financial institution may have exceeded the FDIC insurance limit. At June 30, 2013 and 2012, the School received seventy percent and seventy-seven percent, respectively of their total revenue from one source.

**Fair Value of Financial Instruments**

The carrying amounts of financial instruments including state and federal subsidies receivable, accounts payable and salary and contracts payable approximate their fair values because of the relatively short maturity of these investments.

**Capital Assets**

Capital assets, which include 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 does not possess any infrastructure as they lease the building from the School District of Philadelphia. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets. The estimated useful lives of furniture and equipment range from five to seven years. Leasehold improvements are amortized over the life of the lease.

**Income Tax Status**

The School is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision or liability for income taxes has been recorded in the financial statements.

The School adopted the accounting pronouncement dealing with uncertain tax positions as of July 1, 2011. Upon adoption of this accounting pronouncement, the School had no unrecognized tax benefits. Furthermore, the School had no unrecognized tax benefits at June 30, 2013 and 2012. There were no open tax years prior to 2011. In addition, the School had no income tax related penalties or interest for the period reported in these financial statements.

**3. Cash and Cash Equivalents**

The School considers all highly liquid debt instruments purchased with a maturity of three months or less at the time of acquisition to be cash equivalents.

**Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The School does not have a policy for custodial credit risk. For the years ended June 30, 2013 and 2012, \$810,311 and \$1,139,629 of the School's bank balance was exposed to custodial credit risk as follows:

	<b>2013</b>	<b>2012</b>
Uninsured and uncollateralized	\$ 810,311	\$ 1,139,629
Plus: Insured amount	250,000	250,000
Less: Outstanding checks	(553,524)	(321,621)
Plus: Deposits in transit	--	--
Carrying amount - bank balances	<u>506,787</u>	<u>1,068,008</u>
Plus: Petty cash	--	--
Total cash per financial statements	<u><u>\$ 506,787</u></u>	<u><u>\$ 1,068,008</u></u>

**Olney Charter High School**  
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**4. Capital Assets**

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

	<u>Balance</u> <u>July 1, 2012</u>	<u>Deletions</u>	<u>Additions</u>	<u>Balance</u> <u>June 30, 2013</u>
Furniture and equipment	\$ 1,054,661	\$ --	\$ 442,498	\$ 1,497,159
Leasehold improvements	720,227	--	232,608	952,835
	1,774,888	--	675,106	2,449,994
Less: Accumulated depreciation	177,489	--	400,096	577,585
Capital assets, net	<u>\$ 1,597,399</u>	<u>\$ --</u>	<u>\$ 275,010</u>	<u>\$ 1,872,409</u>

Depreciation expense for the years ended June 30, 2013 and 2012 was \$400,096 and \$177,489, respectively.

**5. Capital Leases**

The School leases furniture, under capital leases, with a total original cost of \$1,585,331 and \$1,234,851 for the years ended June 30, 2013 and 2012. The leases will be paid off between 2016 and 2018, with monthly principal and interest payments of \$31,866. The interest rate on these capital leases range from 6.9 percent to 7.1 percent. Furniture and equipment is included in property and equipment in the statements of net assets at June 30, 2013 and 2012 as follows:

	<b>2013</b>	<b>2012</b>
Furniture and equipment	\$ 1,585,331	\$ 1,234,851
Less: Accumulated depreciation	<u>(383,124)</u>	<u>(123,485)</u>
	<u>\$ 1,202,207</u>	<u>\$ 1,111,366</u>

The future minimum lease payments under the capital leases and the net present value of the future minimum lease payments are as follows:

<b>Year Ending June 30</b>	<b>Amount</b>
2014	\$ 382,387
2015	382,387
2016	370,823
2017	121,238
2018	12,160
	<u>1,268,995</u>
Less: Amounts representing interest	<u>126,046</u>
Net minimum lease payment	1,142,949
Less: Current portion	<u>319,867</u>
Long-term obligations under capital leases	<u>\$ 823,082</u>

**Olney Charter High School**  
**An Aspira, Inc. of Pennsylvania School**  
**Notes to Financial Statements**  
**June 30, 2013 and 2012**

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**6. Local Educational Agency Revenue**

Charter schools are funded by the local public school district in which each student resides. The rate per student is determined annually and is based on the budgeted total expenditure per average daily membership of the prior school year for each school district. The majority of the students of the School reside in Philadelphia. For the year ended June 30, 2013, the rate for the School District of Philadelphia was \$8,068 per year for regular education students plus additional funding for special education students. The annual rate is earned monthly and paid when billed by the School District of Philadelphia and is prorated if a student enters or leaves during the year. Total revenue from local sources was \$17,926,441 and \$17,936,131 for the fiscal years ended June 30, 2013 and 2012, respectively.

**7. Government Grants and Reimbursement Programs**

The School participates in numerous state and federal grant and reimbursement programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs and reimbursement programs retirement (pension) expense, facility lease costs and health services are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the School has not complied with the rules and regulations governing the grants and reimbursement programs, refunds of any money received may be required and the collectability of any related receivable at June 30, 2013 and 2012 may be impaired. In the opinion of the School, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

**8. Leasing Arrangements**

The School incurs a facilities charge, levied by the School District of Philadelphia, under a license agreement by which the School occupies the building located at 100 West Duncannon Avenue, Philadelphia, PA. Total facilities charges for the years ended June 30, 2013 and 2012 amounted to \$581,703- and \$424,380, respectively. Under the agreement, the School District provided snow and waste removal, and landscaping and grounds keeping for grounds and athletic facilities, utilities, and occupancy for the School. The agreement is for a term of five years and is set to expire on June 30, 2016. In addition the School leases additional space from a related party (see Note 10) for the Success Academy Program. Total rental charges for the space for the years ended June 30, 2013 and 2012 was \$100,000 and \$60,000, respectively.

**9. Retirement Plan**

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

**Olney Charter High School  
An Aspira, Inc. of Pennsylvania School  
Notes to Financial Statements  
June 30, 2013 and 2012**

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Member contributions are as follows:

- Active members who joined the System prior to July 22, 1983, contribute at 5.25 percent (Membership Class T-C) or at 6.5 percent (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25 percent (Membership Class T-C) or at 7.5 percent (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System after June 30, 2001, contribute at 7.5 percent (automatic Membership Class T-D). For all new hires and for members who elected Class T-D membership, the higher contribution rates began with service rendered on or after January 1, 2002.
- Members who joined the System after June 30, 2011, may choose between two classes of membership in PSERS, and therefore, two base contribution rates. These rates are between 7.5 percent and 9.5 percent (Membership class T-E) and 10.3 percent and 12.3 percent (Membership class T-F).

Employer contributions are based upon an actuarial valuation. For the fiscal years ended June 30, 2013 and 2012, the rate of employer's contribution was 12.36 percent and 8.65 percent, respectively, of covered payroll.

Payroll expense for employees covered by the System for the years ended June 30, 2013 and 2012 was approximately \$11 million and \$10.3 million.

In accordance with Act 29 of 1994, the Commonwealth of Pennsylvania will pay school entities for contributions made to the System based on the formula in Act 29 of 1994, but not less than one-half of the school entities' contributions. The School's contributions due to the Plan for the year ending June 30, 2013 and 2012 totaled \$1,306,243 and \$757,500.

**10. Related Party**

The School is associated with Aspira, Inc. of Pennsylvania ("Aspira") through board control. The School is associated with Aspira Community Enterprises, Inc. ("ACE"), Antonia Pantoja Charter School ("Pantoja"), Aspira Bilingual Cyber Charter School ("Cyber"), John B. Stetson Charter School ("Stetson"), Eugenio Maria De Hostos Charter School ("Hostos") and ACE/Dougherty, Inc. through common board membership and management

The School's bylaws stipulate that a majority of its members at all times shall be appointees of Aspira, Inc. of Pennsylvania.

Aspira owed the School \$994,705 and \$1,496,529 for the years ended June 30, 2013 and 2012, respectively.

Hostos owed the School \$144,464 and \$45,587 for the years ended June 30, 2013 and 2012, respectively.

Stetson owed the School \$123,396 and \$33,452 for the years ended June 30, 2013 and 2012, respectively.

Cyber owed the School \$116,388 and \$54,364 for the year ended June 30, 2013 and 2012, respectively.

All payables with related parties are unsecured, non-interest bearing and have no repayment terms.

**Olney Charter High School**  
**An Aspira, Inc. of Pennsylvania School**  
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The School made payments to Aspira in reimbursement for maintenance, security, IT support and other administrative expenses paid by Aspira in the amount of \$3,297,591 and \$2,429,245 for the years ended June 30, 2013 and 2012, respectively.

The School owed Pantoja \$16,110 and \$30,469 for the years ended June 30, 2013 and 2012, respectively.

The School owed ACE/Dougherty \$100,000 and \$60,000 for the years ended June 30, 2013 and 2012, respectively.

**11. Commitments and Contingencies**

The School is involved in legal proceedings arising in the ordinary course of business. In the opinion of management, the outcome of any proceedings cannot be predicted. Ultimate liability of the School in connection with its legal proceedings will not have a material adverse effect on the financial position or activities of the School.

**12. Subsequent Events**

The School has evaluated subsequent events occurring after the statement of net assets date through the date of January 20, 2014 which is the date the financial statements were available to be issued. Based on this evaluation, the School has determined that no subsequent events have occurred which require disclosure in or adjustment to the financial statements.

**SUPPLEMENTARY INFORMATION**

**Olney Charter High School**  
**An Aspira, Inc. of Pennsylvania School**  
**Schedule of Revenue, Expenditures and Changes in Fund Balance**  
**Budget and Actual – Governmental Funds**  
**Year Ended June 30, 2013**

	Budget		Actual Amounts	Over (Under) Final Budget
	Original	Final		
<b>Revenues</b>				
Local educational agency assistance	\$ 11,050,500	\$ 10,435,344	\$ 17,926,441	\$ (7,491,097)
Other local sources	425,200	85,000	456,661	(371,661)
State sources	8,836,600	8,503,631	1,164,954	7,338,677
Federal sources	<u>4,312,200</u>	<u>5,844,664</u>	<u>5,997,116</u>	<u>(152,452)</u>
	24,624,500	24,868,639	25,545,172	(676,533)
<b>Expenditures</b>				
Instruction	14,598,050	14,493,575	15,874,427	(1,380,852)
Support services	2,937,424	3,298,189	1,322,938	1,975,251
Administrative support	3,130,812	3,892,968	3,214,901	678,067
Pupil Health	146,256	207,378	212,709	(5,331)
Business Services	58,000	63,000	2,023,639	(1,960,639)
Food Services	834,446	777,286	530,878	246,408
Student Activities	<u>212,912</u>	<u>222,991</u>	<u>594,039</u>	<u>--</u>
	<u>21,917,900</u>	<u>22,955,387</u>	<u>23,773,531</u>	<u>(447,096)</u>
Net change in fund balances	2,706,600	1,913,252	1,771,641	(229,437)
Fund balances - beginning of year	<u>--</u>	<u>224,586</u>	<u>249,587</u>	<u>--</u>
Fund balances - end of year	<u>\$ 2,706,600</u>	<u>\$ 2,137,838</u>	<u>\$ 2,021,228</u>	<u>\$ (229,437)</u>

See Independent Auditors' Report.

**Olney Charter High School  
An Aspira, Inc. of Pennsylvania School  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2013**

Federal Grantor/ Pass-Through Grantor Program Title	Source Code	Federal CFDA Number	Pass- Through Grantor's Number	Grant Period Beginning/ Ending Date	Program or Award	Total Received for the Year	Accrued or (Deferred) Revenue at 7/1/12	Revenue Recognized	Expenditures	Accrued or (Deferred) at 6/30/13
<b>U.S. Department of Education</b>										
Pass-Through Pennsylvania										
Department of Education										
Charter School Program Implementation Grant	I	84.282B	U282B110018	10/01/11 - 09/30/14	\$ 600,000	\$ 58,000	\$ --	\$ 200,000	\$ 200,000	\$ 142,000
Title I - Improving Basic Programs	I	84.010	013-13-1110	10/01/12 - 09/30/13	1,166,044	1,166,044	--	1,166,044	1,166,044	--
Title I - Improving Basic Programs	I	84.010	013-12-1110	10/01/11 - 09/30/12	1,012,364	--	--	990,584	990,584	990,584
Title II - Improving Teacher Quality	I	84.367	020-13-1110	10/01/12 - 09/30/13	101,423	33,136	--	101,423	101,423	68,287
Title II - Improving Teacher Quality	I	84.367	020-12-1110	10/01/11 - 09/30/12	--	--	--	86,397	86,397	86,397
Title III - Language Instruction LEP	I	84.365	010-13-1110	10/01/12 - 09/30/13	71,970	23,990	--	71,970	71,970	47,980
21st Century	I	84.287		06/01/12 - 09/30/15	1,497,174	124,764	--	499,058	499,058	374,294
ARRA - SIG	I	84.388	139-12-1110	07/01/12 - 06/30/13	--	1,250,000	--	1,817,704	1,817,704	567,704
ARRA - SIG	I	84.388	139-11-1110	07/01/11 - 06/30/12	2,000,000	1,400,000	1,400,000	--	--	--
IDEA	I	84.027		07/01/12 - 06/30/13	532,373	--	--	532,373	532,373	532,373
Total U.S. Department of Education					6,981,348	4,055,934	1,400,000	5,465,553	5,465,553	2,809,619
<b>U.S. Department of Agriculture</b>										
Pass-Through Pennsylvania										
Department of Education										
National School Lunch Program	I	10.555	362	07/01/12 - 06/30/13	--	344,614	--	424,024	424,024	79,410
National School Lunch Program	I	10.555	362	07/01/11 - 06/30/12	--	110,024	110,024	--	--	--
School Breakfast Program	I	10.553	365	07/01/12 - 06/30/13	--	88,196	--	107,539	107,539	19,343
School Breakfast Program	I	10.553	365	07/01/11 - 06/30/12	--	34,466	34,466	--	--	--
Total U.S. Department of Agriculture					--	577,300	144,490	531,563	531,563	98,753
Total Federal awards						\$ 4,633,234	\$ 1,544,490	\$ 5,997,116	\$ 5,997,116	\$ 2,908,372

D - Direct Funding

I - Indirect Funding

See Independent Auditors' Report.  
See accompanying Notes to Schedule of Expenditures of Federal Awards.

**Olney Charter High School**  
**An Aspira, Inc. of Pennsylvania School**  
**Notes to Schedule of Expenditures of Federal Awards**  
**June 30, 2013**

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**1. General Information**

The accompanying schedule of expenditures of Federal awards presents the activities in all of the Federal financial assistance programs of Olney Charter High School, An Aspira, Inc. of Pennsylvania School. Financial awards received directly from federal agencies, as well as financial assistance passed through other governmental agencies or non-profit organizations, are included in the schedule.

**2. Basis of Accounting**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the School and is presented on the accrual basis of accounting. 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 general purpose financial statements.

**3. Relationship to Basic Financial Statements**

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



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**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**

**Independent Auditors' Report**

To the Board of Trustees,  
Olney Charter High School, An Aspira, Inc. of Pennsylvania School:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Olney Charter High School (the "School") and the related notes to the financial statements, as of and for the year ended June 30, 2013, which collectively comprises the School's basic financial statements and have issued our report thereon dated January 20, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Olney Charter High 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 Olney Charter High School's internal control. Accordingly, we do not express an opinion on the effectiveness of Olney Charter High 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 material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given those 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 Olney Charter High School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

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

A handwritten signature in blue ink that reads "WithumSmith+Brown, PC".

January 20, 2014



WithumSmith+Brown, PC  
Certified Public Accountants and Consultants

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## **Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by OMB Circular A-133**

### **Independent Auditor's Report**

The Board of Trustees,  
Olney Charter High School, An Aspira, Inc. of Pennsylvania School:

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

We have audited Olney Charter High School's compliance with the types of compliance requirements described in the OMB Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of Olney Charter High School's major Federal programs for the year ended June 30, 2013. Olney Charter High School's major Federal programs are 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 each of Olney Charter High School's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about Olney Charter High 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. Our audit does not provide a legal determination on Olney Charter High School's compliance with those requirements.



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

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

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

Management of Olney Charter High 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 Olney Charter High 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 Olney Charter High 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 requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Withersmith &amp; Brown, PC".

January 20, 2014

**Olney Charter High School  
An Aspira, Inc. of Pennsylvania School  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2013**

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**Section 1 – Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? No

Control deficiencies identified that are not considered to be material weaknesses? None reported

Noncompliance material to financial statements noted? No

**Federal Awards**

Internal control over major programs:

Material weaknesses identified? No

Control deficiencies identified that are not considered to be material weaknesses? None reported

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? No

The following Federal programs were designated as major programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.010	Title I Improving Basic Programs
84.027	IDEA
84.287	21 <sup>st</sup> Century

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

Auditee qualified as low-risk auditee? No (A)

**Section 2 – Financial Statement Findings**

None reported.

**Section 3 – Federal Award Findings and Questioned Costs**

None reported.

**Section 4 – Follow Up Prior Year Audit Findings**

There were no prior year audit findings.

(A) This is the second year Olney Charter High School, An Aspira, Inc. of Pennsylvania School has been subject to an A-133 audit, therefore they do not qualify as a low risk auditee.

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

**Division of Federal Program  
Consolidated Program Review**

**2013-2014 School Year**

**Olney Charter HS  
100 W Duncannon Street  
Philadelphia, PA 19120**

	<u>Name</u>	<u>Phone Number</u>	Check if Interviewed
<b>Superintendent:</b>	Dr. Lucila Paramo	215-455-1300 x 141	<input type="checkbox"/>
<b>Business Manager:</b>	Patricia Sannutti	215-455-1300 x 139	<input type="checkbox"/>
<b>Title I Coordinator:</b>	Lisette Agosto Cintron	215-455-1300 x 126	<input checked="" type="checkbox"/>
<b>Title II Part A Coordinator:</b>	Lisette Agosto Cintron	215-455-1300 x 126	<input type="checkbox"/>
<b>Title III Coordinator:</b>	Lisette Agosto Cintron	215-455-1300 x 126	<input type="checkbox"/>
<b>Fiscal Requirements Coordinator:</b>	Roger Masch	215-455-1300 x 277	<input checked="" type="checkbox"/>
<b>Ed-Flex Waiver Review Coordinator:</b>	_____	_____	<input type="checkbox"/>
<b>Title VI-B REAP Coordinator:</b>	_____	_____	<input type="checkbox"/>

**Program(s) Reviewed:**

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

**Program Reviewer(s):** Norma Hull Jim Sheffer

**Program Review Date:** 06/24/2014

# Title I Program Review

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

# I. Highly Qualified

Component I: Highly Qualified						
The Local School System (LEA) designs and implements procedures that ensure the hiring and retention of qualified teachers and paraprofessionals and ensure that parents are informed of educator credentials as required.						
Sec. 1111 (h)(6)(A) Sec. 1119 (a)(1-2) (c)(1)						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1a. Utilizing the most recent PIMS data, all core content area teachers employed by the LEA are highly qualified. (Core content teachers in ALL schools, not just Title I.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> PIMS Highly Qualified Teacher Report <input type="checkbox"/> Emergency Certificates for all teachers not HQ		<b>District Comments</b> 5/27/2014 3:06:37 PM Principal JOSE Lebron Teachers have been notified of their HQ status and have been given until the end of the 2013-2014 school year to provide documentation
1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of teachers not highly qualified with Individualized Professional Development Plan for each.		
2. All instructional paraprofessionals working in a Title I program are highly qualified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of paraprofessionals & their qualifications: HS Diploma plus 2 years of college (48 credits), AA Degree or local assessment		<b>District Comments</b> 5/27/2014 3:08:48 PM Principal JOSE Lebron Teachers have been notified of their HQ status and have been given until the end of the 2013-2014 school year to provide documentation.
3. Parents (in Title I schools only) are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of Right-to-Know Teacher Qualifications letter and evidence of distribution date		

<p>4. Parents (in Title I schools only) are notified if their child is assigned to or being taught for four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Copy of Right-to-Know Non-HQT letter and evidence of distribution date, if applicable, or undated if not applicable</p>		<table border="1"> <thead> <tr> <th data-bbox="1507 38 1986 94" style="background-color: #cccccc;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1507 94 1986 341"> <p>6/24/2014 10:16:50 PM Regional Coordinator Norma Hull No Non highly qualified teachers taught in the school for the 13/14 school year and therefore no letter was needed.</p> </td> </tr> </tbody> </table>	Monitor Comments	<p>6/24/2014 10:16:50 PM Regional Coordinator Norma Hull No Non highly qualified teachers taught in the school for the 13/14 school year and therefore no letter was needed.</p>
Monitor Comments								
<p>6/24/2014 10:16:50 PM Regional Coordinator Norma Hull No Non highly qualified teachers taught in the school for the 13/14 school year and therefore no letter was needed.</p>								

## II. Parent Involvement

Component II: Parent Involvement								
<b>The LEA and schools meet parental involvement requirements.</b>								
Sec. 1118(a)-(h) Sec. 1111(c)(14) Sec. 1111(d) Sec. 1116(a)(1)(D)								
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. LEA has a written parental involvement policy and evidence that it is reviewed and updated annually.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> LEA parent involvement policy <input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions, sign-in sheets. <input type="checkbox"/> Website posting.		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>           6/24/2014 10:18:20 PM            Regional Coordinator Norma Hull            LEA level policy is required that addresses the administration's technical assistance to the schools as well as the date of the policy. Verification of parent input into the policy such as sign in sheets are required.         </td> </tr> </tbody> </table>	Monitor Comments	6/24/2014 10:18:20 PM Regional Coordinator Norma Hull LEA level policy is required that addresses the administration's technical assistance to the schools as well as the date of the policy. Verification of parent input into the policy such as sign in sheets are required.
Monitor Comments								
6/24/2014 10:18:20 PM Regional Coordinator Norma Hull LEA level policy is required that addresses the administration's technical assistance to the schools as well as the date of the policy. Verification of parent input into the policy such as sign in sheets are required.								
2. Schools receiving Title I funds have a written Parent Involvement Policy/Plan aligned with the District policy and evidence that it is updated annually and has been distributed to parents.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> School parent involvement policy <input checked="" type="checkbox"/> Parent meeting agenda, memoranda, revisions, sign-in sheets <input type="checkbox"/> Website posting				
3. Schools receiving Title I funds have a written school-parent compact and evidence that it has been updated annually and has been distributed to parents	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> School-parent compact <input checked="" type="checkbox"/> Staff-parent meeting agenda <input type="checkbox"/> Evidence of distribution				

4. Title I schools hold an annual meeting to inform parents of participating students about Title I program	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Title I meeting agenda, sign-in sheets		<p style="text-align: center;"><b>Monitor Comments</b></p> <p>6/24/2014 10:18:49 PM Regional Coordinator Norma Hull Annual meeting was held on September 17, 2013.</p>
5. Title I schools have provided assistance to parents in understanding the States academic content standards and student academic achievement standards, State and local academic assessments, the requirements of Title I, and how to monitor a child's progress and work with educators to improve student achievement.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meeting agendas and sign-in sheets		<p style="text-align: center;"><b>Monitor Comments</b></p> <p>6/24/2014 10:19:21 PM Regional Coordinator Norma Hull Outline of the presentation was available for review.</p>
6. Title I schools have provided materials and training to help parents work with their children to improve achievement, such as literacy and technology training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, sign-in sheets, etc.		<p style="text-align: center;"><b>Monitor Comments</b></p> <p>6/24/2014 10:20:03 PM Regional Coordinator Norma Hull Parent Empowerment Center is helpful for parents.</p>
7. Title I schools educate instructional staff, with parental assistance, in the value and utility of contributions of parents, how to reach out to and communicate with and work with parents as equal partners, implement and coordinate parent programs and build ties between parents and schools.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff meeting agendas and sign-in sheets		<p style="text-align: center;"><b>Monitor Comments</b></p> <p>6/24/2014 10:21:51 PM Regional Coordinator Norma Hull Teachers meet with parents at PTA meetings, parent-teacher conferences and via the Literacy and ELL Programs.</p>

<p>8. Title I schools have coordinated and integrated parent involvement programs and activities with other programs (Head Start, public preschools, parent resource centers, early childhood programs), to encourage and support parents in more fully participating in the education of their children, and parents have participated in the development of the Transition Plan.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Transition Plan</li> <li><input type="checkbox"/> Parent training materials, evaluations, agendas, calendar of events, etc.</li> <li><input type="checkbox"/> Staff/Parent meeting agendas and sign-in sheets</li> </ul>		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #cccccc; text-align: center;">District Comments</th> </tr> <tr> <td style="padding: 5px;"> <p>5/27/2014 4:05:23 PM Principal JOSE Lebron We do not need a Transitional plan because we are a high school.</p> </td> </tr> <tr> <th style="background-color: #cccccc; text-align: center;">Monitor Comments</th> </tr> <tr> <td style="padding: 5px;"> <p>6/24/2014 10:23:02 PM Regional Coordinator Norma Hull High school does not provide transitions for students in Head Start, etc.</p> </td> </tr> </table>	District Comments	<p>5/27/2014 4:05:23 PM Principal JOSE Lebron We do not need a Transitional plan because we are a high school.</p>	Monitor Comments	<p>6/24/2014 10:23:02 PM Regional Coordinator Norma Hull High school does not provide transitions for students in Head Start, etc.</p>
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Monitor Comments										
<p>6/24/2014 10:23:02 PM Regional Coordinator Norma Hull High school does not provide transitions for students in Head Start, etc.</p>										
<p>9. Title I schools have sent information related to school and parent programs to parents in a format and language the parents could understand.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Translated documents such as fliers, letters, web site postings, etc.</li> </ul>						
<p>10. Title I schools have provided full opportunities for participation of parents of LEP students, students with disabilities, parents of migrant students.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Parent meeting agendas</li> <li><input type="checkbox"/> Documentation shared or distributed</li> </ul>						
<p>11. Title I schools have informed parents about the existence of a parent resource center, if one exists. (Federal regulations do not require a parent resource center.)</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools and/or website postings</li> </ul>						

<p>12. Title I schools conducted an annual evaluation of the effectiveness of school parental involvement activities.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of annual parent survey and/or parent/teacher conference evaluation and collated results		<table border="1"> <tr> <th data-bbox="1476 40 1974 94"><b>District Comments</b></th> </tr> <tr> <td data-bbox="1476 94 1974 267"> <p>5/27/2014 4:04:44 PM Principal JOSE Lebron the parent survey has not yet been administered.</p> </td> </tr> <tr> <th data-bbox="1476 267 1974 321"><b>Monitor Comments</b></th> </tr> <tr> <td data-bbox="1476 321 1974 490"> <p>6/24/2014 10:23:37 PM Regional Coordinator Norma Hull Survey had gone out at the time of the review.</p> </td> </tr> </table>	<b>District Comments</b>	<p>5/27/2014 4:04:44 PM Principal JOSE Lebron the parent survey has not yet been administered.</p>	<b>Monitor Comments</b>	<p>6/24/2014 10:23:37 PM Regional Coordinator Norma Hull Survey had gone out at the time of the review.</p>
<b>District Comments</b>										
<p>5/27/2014 4:04:44 PM Principal JOSE Lebron the parent survey has not yet been administered.</p>										
<b>Monitor Comments</b>										
<p>6/24/2014 10:23:37 PM Regional Coordinator Norma Hull Survey had gone out at the time of the review.</p>										

## VII. Schoolwide Programs

Component VII: Schoolwide Programs

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

**Sec. 1114**

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA provides guidance, technical assistance and support to schools developing schoolwide programs in the areas of needs assessment, comprehensive planning, implementation, and evaluation of the schoolwide program and requirements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Evidence of the planning process and technical assistance  <input type="checkbox"/> Planning meeting agendas  <input checked="" type="checkbox"/> Planning Team roster and calendar of meetings.  <input type="checkbox"/> Program evaluation results		

<p>2. All Schoolwide schools:</p> <ul style="list-style-type: none"> <li>• Have completed a needs assessment,</li> <li>• Have developed schoolwide reform strategies,</li> <li>• Are using highly qualified staff to deliver instruction,</li> <li>• Are sending high-quality teachers to high-need schools</li> <li>• Have high-quality and ongoing professional development,</li> <li>• Have parent involvement</li> <li>• Have a Pre-K to Kindergarten Transition Plan for preschool children, if applicable</li> <li>• Consider teacher input when making assessment decisions</li> <li>• Provide effective, timely and additional assistance to students having difficulty mastering proficient or advanced levels of academic standards</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of Schoolwide Plan		<table border="1"> <thead> <tr> <th data-bbox="1461 38 1990 94" style="text-align: center;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1461 94 1990 337"> <p>6/24/2014 10:24:38 PM Regional Coordinator Norma Hull Schoolwide Plan is submitted online as a part of the School Level/Addendum in the Comprehensive Planning site. Hard copy available for review.</p> </td> </tr> </tbody> </table>	Monitor Comments	<p>6/24/2014 10:24:38 PM Regional Coordinator Norma Hull Schoolwide Plan is submitted online as a part of the School Level/Addendum in the Comprehensive Planning site. Hard copy available for review.</p>
Monitor Comments								
<p>6/24/2014 10:24:38 PM Regional Coordinator Norma Hull Schoolwide Plan is submitted online as a part of the School Level/Addendum in the Comprehensive Planning site. Hard copy available for review.</p>								
<p>3. LEA has indicated which program funds have been consolidated in the schoolwide program, if applicable, and how the intent and purposes of the individual consolidated programs are addressed.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Financial reports  <input type="checkbox"/> Documentation of uses of any consolidated funds				

## VIII. Targeted Assistance

Component VIII: Targeted Assistance

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

**Sec. 1115**

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. The LEA has established targeted assistance programs that address statutory purposes and meet requirements, including the following:</p> <ul style="list-style-type: none"> <li>• Scientifically-based, high-quality supplemental resources</li> <li>• Using effective instructional methods and strategies that strengthen the core academic program and are aligned to the resources</li> <li>• Minimizing the removal of students from the regular classroom during regular school times</li> <li>• Primary consideration to providing supplemental learning time</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <li><input type="checkbox"/> List of supplemental materials</li> <li><input type="checkbox"/> Identification of scientifically-based instructional models based on current best practices</li> <li><input type="checkbox"/> Title I staff and eligible student schedules</li> <li><input type="checkbox"/> Benchmark data and formative assessment data of Title I students</li> </ul>		
<p>2. LEA promotes the integration of staff supported by Title 1 into the regular school program and assures that targeted assistance program planning coordinates with and supports the regular education program.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Documentation of regular team meetings, agendas sign-in sheets, minutes, etc.</li> <li><input type="checkbox"/> Professional development schedules</li> <li><input type="checkbox"/> Meeting agendas, sign-in sheets</li> </ul>		

3. Selection of eligible students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Selection criteria <input type="checkbox"/> Student roster with test scores that includes rank order listing <input type="checkbox"/> Teacher/parent recommendations <input type="checkbox"/> List of eligible students not serviced due to parents declining services		
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## IX. Nonpublic Schools

Component IX: Nonpublic Schools

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

**Sec. 1120**

**Sec. 9503**

**34 CFR Part 200**

**§200.62 - 200.67, 200.77**

**§200.77(f)**

**§200.78(a)**

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA has public school ranking charts with per-pupil allocations identified.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated application Selection of Schools section showing ranking chart and per pupil expenditures		
2. LEA has procedures for provision of services to eligible children attending nonpublic school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated application Nonpublic Involvement section showing services provided to nonpublic students		
3. Consultation occurred between LEA and nonpublic officials	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of letters, e-mails, consultation forms, meeting sign-in sheets between LEA and nonpublic officials <input type="checkbox"/> Consolidated application Nonpublic Involvement section showing record of contacts between LEA and nonpublic schools		
4. LEA regularly supervises the provision of Title I services to nonpublic students	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Nonpublic school visitation documentation by district or IU		
5. LEA is evaluating the Title I program serving nonpublic school students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Evaluation data <input type="checkbox"/> Needs assessment survey form and collated results <input type="checkbox"/> Assessment data		

6. Nonpublic school students are receiving equitable services for instruction, professional development, parent involvement and summer school.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated Application Selection of Schools section showing set-asides for nonpublic schools <input type="checkbox"/> Announcements/sign-in sheets for professional development activities and parent involvement opportunities for nonpublic teachers and parents		
7. LEA has budgets that document appropriate set-asides	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Title I budget		
8. LEA has third-party contracts or inter-district agreements with IUs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of third-party contracts or inter-district agreements that shows set asides for nonpublic schools		
9. LEA has Title I complaint procedures for nonpublic schools	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of complaint procedure and verification of distribution to nonpublic schools		

## X. Comparability

Component X: Comparability						
The LEA complies with the comparability provisions of Title I.						
Sec. 1120A(c)						
<input type="checkbox"/> If the LEA is exempt from Comparability requirements, this section can be skipped. For example, if there is no overlap of grade spans, the LEA is exempt from this requirement.						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. Title I Comparability Report comparing Title I schools to non-Title I schools reported to SEA annually in Pennsylvania and submitted by November 15	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Detailed Data Sheet <input type="checkbox"/> Support data housed at the LEA (individual school lists of per pupil expenditures) <input type="checkbox"/> Support data housed at the LEA (individual school lists with staff names attached to the positions counted and excluded)		<div style="background-color: #cccccc; text-align: center; padding: 2px;"><b>District Comments</b></div> 5/27/2014 4:06:57 PM Principal JOSE Lebron The LEA is one charter school and does not have other schools. <div style="background-color: #cccccc; text-align: center; padding: 2px;"><b>Monitor Comments</b></div> 6/24/2014 10:25:59 PM Regional Coordinator Norma Hull The comparability was submitted to the DFP in November with exemption checked due to only having the one building.

%>

### Comments

Monitor visited the school on two different visits to complete the review: May 29, 2014 and June 24, 2014.
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# Title II A Program Review

This LEA participates in a Title IIA Consortium and Title IIA data will be supplied by the IU.

## Highly Qualified

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. The LEA has a plan in place to ensure all teachers of core academic subjects will be highly qualified. <i>Section 1119 (a)(1)&amp;(3) and Section 2141 (a)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> PIMS Highly Qualified Teacher Report <input checked="" type="checkbox"/> Principal Attestation for all Title I schools (PDE Form 425) <input checked="" type="checkbox"/> HQT Individual Professional Development Plans prepared for each teacher who is not highly qualified				
2. LEA ensures equitable distribution of experienced and HQ teachers between and within the district's schools to ensure poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. <i>Section 1112(c)(1)(L)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Equity Plan <input type="checkbox"/> Documentation of annual review of Equity Plan <input checked="" type="checkbox"/> Teachers are reassigned, if applicable <input type="checkbox"/> Changes to union contract are made, if applicable		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>           7/3/2014 3:05:30 PM            Regional Coordinator Norma Hull            Plan to determine equitable distribution of experienced and HQ teachers not available. With one building a written plan is required to guarantee equitable distribution between grades for poor and minority students.         </td> </tr> </tbody> </table>	Monitor Comments	7/3/2014 3:05:30 PM Regional Coordinator Norma Hull Plan to determine equitable distribution of experienced and HQ teachers not available. With one building a written plan is required to guarantee equitable distribution between grades for poor and minority students.
Monitor Comments								
7/3/2014 3:05:30 PM Regional Coordinator Norma Hull Plan to determine equitable distribution of experienced and HQ teachers not available. With one building a written plan is required to guarantee equitable distribution between grades for poor and minority students.								

## Professional Development

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
3. The LEA conducts an assessment of local needs for professional development and hiring, student academic needs and the academic achievement gap as identified by the LEA and school staff. <i>Section 2122 (c)(1)(2)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of district professional development needs assessment and collated results		<p style="text-align: center;"><b>District Comments</b></p> <p>5/27/2014 4:20:49 PM Principal JOSE Lebron Survey was administered to teachers in May 2013. Focus groups were formulated and teachers gave the needs for professional development</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>6/24/2014 10:29:36 PM Regional Coordinator Norma Hull Indepth outline reflects teachers' concerns and sense of the needs of the building which was used to revise the SWP.</p>
4. The LEA involves parents in the planning of professional development activities. <i>Section 2122 (b)(7)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Meeting notices, agenda, sign-in sheets		<p style="text-align: center;"><b>District Comments</b></p> <p>5/27/2014 4:21:39 PM Principal JOSE Lebron Parent Survey was completed at the end of the school year. they gave feedback in the planning of professional development activities</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>6/24/2014 10:31:43 PM Regional Coordinator Norma Hull Parent surveys and parent conferences.</p>

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
5. The LEA professional development activities are based on the needs assessment and designed to improve student academic achievement and eliminate the achievement gap that separates low-income and minority students from other students. <i>Section 2122 (b)(1)(B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities aligned to needs assessment and district Comprehensive Plan (if LEA has completed the Comprehensive Plan)		
6. The LEA provides professional development activities to improve the knowledge of teachers, principals, paraprofessionals and other school staff. <i>Section 2123 (A)(3)(A&amp;B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Meeting notices, agendas, attendance rosters		

## Class Size Reduction

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
7. The LEA targets funds to schools that have the lowest portion of highly-qualified teachers; have the largest average class size; or are Priority or Focus schools. <i>Section 2122 (b)(3)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Class rosters with HQ Teacher status <input type="checkbox"/> Class size data before and after class-size reduction teacher added <input type="checkbox"/> Focus/Priority school status <input type="checkbox"/> Consolidated application Selection of Schools ranking page. <input type="checkbox"/> Title II budget		<p style="text-align: center;"><b>District Comments</b></p> <p>5/27/2014 4:22:54 PM Principal JOSE Lebron The LEA is a charter school and therefore only has one school</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>6/24/2014 10:32:31 PM Regional Coordinator Norma Hull Title II A funding is not spent for a class size reduction teacher.</p>
8. The LEA utilizes highly-qualified teachers to reduce class size. <i>Section 2123 (a)(2)(B)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Class-size reduction teacher rosters <input type="checkbox"/> PIMS Highly-Qualified Teacher report		<p style="text-align: center;"><b>District Comments</b></p> <p>5/27/2014 4:23:33 PM Principal JOSE Lebron We use Title II dollars for teacher coaches.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>6/24/2014 10:33:04 PM Regional Coordinator Norma Hull Title II A funding is not spent for a class size reduction teacher.</p>

# Title III Program Review

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

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

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

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA curriculum in Reading/Language Arts, Science, Math, and Social Studies includes the PA ELPS and is aligned to state academic content standards.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Content curriculum alignment  <input checked="" type="checkbox"/> Lesson plans		
2. The LEA has disseminated PA ELPS and provided professional development to all teachers on the PA ELPS.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Professional development proof	Agendas, sign-in sheets, training schedule, Act 48 credit hour  <input type="checkbox"/> Agendas <input type="checkbox"/> Sign-in Sheets <input type="checkbox"/> Training Schedule <input checked="" type="checkbox"/> Act 48 Credit Hour	

## II. Assessment

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1. All LEP students have been annually assessed for English language proficiency (ELP) using the required state annual ELP assessment (ACCESS for ELLs)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Completion of on-line ELP assessment ordering system via MetriTech (required), UPS receipt verifying return of state annual ELP assessment, LEA performance score reports, and inclusion of performance results in students permanent record folder	<input type="checkbox"/> LEA database records of LEP students and assessment scores  <input type="checkbox"/> eMetric system reports					
2. The LEA uses the state screening and placement tool (WAPT) for entry into an ESL program and for the determination of the assessment tier for the state annual ELP assessment.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> WAPT screening and placement assessment results are included in the student's permanent record folder						
3. The LEA assesses students within 30 days of the beginning of the school year or within 14 days of initial school entry.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Student records indicating date of enrollment and date of assessment using the state screening and placement tool (WAPT).	<input type="checkbox"/> LEA database records	<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>5/28/2014 9:20:51 AM Principal JOSE Lebron Some students have been tested later than the first 14 days of initial school entry or 30 days of the beginning of the school year due to the influx of 9th graders. We do have WAPS for these kids.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>6/24/2014 10:35:19 PM Regional Coordinator Norma Hull Special conditions caused for the late testing of some students.</td> </tr> </tbody> </table>	District Comments	5/28/2014 9:20:51 AM Principal JOSE Lebron Some students have been tested later than the first 14 days of initial school entry or 30 days of the beginning of the school year due to the influx of 9th graders. We do have WAPS for these kids.	Monitor Comments	6/24/2014 10:35:19 PM Regional Coordinator Norma Hull Special conditions caused for the late testing of some students.
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Monitor Comments										
6/24/2014 10:35:19 PM Regional Coordinator Norma Hull Special conditions caused for the late testing of some students.										

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
4. The LEA has in place a procedure to ensure that all teachers who administer the ACCESS for ELLs have taken and passed the online WIDA ACCESS test administrator training course	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> WIDA test administrator training proof maintained by LEA <input type="checkbox"/> ESL program administrator or assessment coordinator	<input type="checkbox"/> Proof of completion of on-line teacher training for test administration with proof of 80% or better teacher score	
5. LEP students are assessed using the PSSA	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> PSSA results for the LEP subgroup (grades 3-8 and 11)	<input type="checkbox"/> LEA database records <input type="checkbox"/> eMetric system reports	<b>District Comments</b>
						5/28/2014 9:22:05 AM Principal JOSE Lebron Keystone results are used. Lep students are assessed using Keystone.
						<b>Monitor Comments</b>
						6/24/2014 10:35:40 PM Regional Coordinator Norma Hull LEP students are tested as required.

### III. Accountability

#### Section 3122

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA/Consortia verifies LEP students meet annual measurable achievement objectives (AMAOs).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of AMAO Status Report and letter received from the SEA		<p style="text-align: center;"><b>District Comments</b></p> <p>5/28/2014 9:23:07 AM Principal JOSE Lebron WE do not have AMAO status Report yet because the program is less than 3 years old.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>6/24/2014 10:37:05 PM Regional Coordinator Norma Hull Program is less than three years old.</p>
2. The LEA/Consortia develops an improvement plan if it has not met AMAOs for 2 or 4 consecutive years. <i>(This has not yet been implemented by PDE.)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of the improvement plan within Getting Results		<p style="text-align: center;"><b>District Comments</b></p> <p>6/23/2014 11:07:40 PM Principal JOSE Lebron School Improvement Plan and ASPIRA Strategic plan includes goals and objectives for ELL students.</p>
3. If the LEA is part of a consortium, the LEA has a signed copy of the Memorandum of Understanding specifying the responsibilities of both the fiscal agent and the individual LEAs related to services, parental notification and AMAO Improvement Planning.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of the Memorandum of Understanding between the LEA and fiscal agent.		

## IV. Evaluation

### Section 3121

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1. The LEA completes the LEP SYSTEM on or before the State provided due date.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of the Accuracy Certification Statement (ACS) for the LEP SYSTEM	Refer to the PDE website for State due dates					
2. The LEA completes the PIMS on or before the State provided due date.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of the ACS for PIMS	Refer to the PDE website for State due dates					
3. The LEA performs regular Program evaluations based on multiple criteria that measure student progress in attaining English proficiency and attainment of academic and achievement standards. LEA implements improvements based on this evaluation.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of LEP System Report <input type="checkbox"/> Written program evaluation		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>5/28/2014 9:37:56 AM Principal JOSE Lebron this has not been completed but will occur in the 2014-15 SY.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>6/24/2014 10:38:04 PM Regional Coordinator Norma Hull Will be completed in the 14/15 school year.</td> </tr> </tbody> </table>	District Comments	5/28/2014 9:37:56 AM Principal JOSE Lebron this has not been completed but will occur in the 2014-15 SY.	Monitor Comments	6/24/2014 10:38:04 PM Regional Coordinator Norma Hull Will be completed in the 14/15 school year.
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## V. Required Subgrantee Activities for LEP

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

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

**VI. Authorized Subgrantee Activities for LEP**

**Section 3115(d)**

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

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

### Monitored ONLY FOR LEAs that receive Immigrant funding

#### Section 3115(e)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. Authorized Activities:</p> <p>"(A) family literacy, parent outreach, and training activities designed to assist parents to become active participants in the education of their children;</p> <p>"(B) support for personnel, including teacher aides who have been specifically trained, or are being trained, to provide services to immigrant children and youth;</p> <p>"(C) provision of tutorials, mentoring, and academic or career counseling for immigrant children and youth;</p> <p>"(D) identification and acquisition of curricular materials, educational software, and technologies to be used in the program carried out with funds;</p> <p>"(E) basic instruction services that are directly attributable to the presence in the school district involved of immigrant children and youth, including the payment of costs of providing additional classroom supplies, costs of transportation, or such other costs as are directly attributable to such additional basic instruction services;</p> <p>"(F) other instruction services that are designed to assist immigrant children and youth to achieve in elementary schools and secondary schools in the United States, such as programs of introduction to the educational system and civics education; and</p> <p>"(G) activities, coordinated with community-based organizations, institutions of higher education, private sector entities, or other entities with expertise in working with immigrants, to assist parents of immigrant children and youth by offering comprehensive community services.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Title III application</p> <p><input type="checkbox"/> A record of students being served</p> <p><input checked="" type="checkbox"/> The type of programs being implemented</p>		

## VIII. Parental Notification

### Section 3302

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1. The LEA/Consortia provides notifications to parents in an understandable uniform format, and, to the extent practical, in a language that the parent can understand. Notification includes basis for placement, level of proficiency, method of instruction, how the program will meet the student's needs, and exit criteria.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent letters for placement in Title III programs	<input type="checkbox"/> Use of Transact for translations					
2. The LEA/Consortia has parent notification provisions for identification and placement for Title III supplemental programs within 30 days of the beginning of school or 2 weeks after school begins.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent letters for placement in Title III programs						
3. The LEA/Consortia sends parent notification for failure to meet AMAOs, of such failure not later than 30 days after such failure occurs.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Parent letter for AMAO status	<input type="checkbox"/> Use of Transact for translations	<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>6/23/2014 10:05:41 PM Principal JOSE Lebron We have not received an AMAO level yet.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>6/24/2014 10:39:48 PM Regional Coordinator Norma Hull this question is not applicable to the school.</td> </tr> </tbody> </table>	District Comments	6/23/2014 10:05:41 PM Principal JOSE Lebron We have not received an AMAO level yet.	Monitor Comments	6/24/2014 10:39:48 PM Regional Coordinator Norma Hull this question is not applicable to the school.
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Monitor Comments										
6/24/2014 10:39:48 PM Regional Coordinator Norma Hull this question is not applicable to the school.										

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
4. Parental participation and outreach provisions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent participation policies are distributed to parents on a regular basis  <input checked="" type="checkbox"/> Evidence of outreach with parents of ELL students about how they can be involved in their child's education	<input type="checkbox"/> Written in the application	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1463 131 2003 180" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1463 180 2003 526">           6/23/2014 10:09:05 PM            Principal JOSE Lebron            ELL dinners have taken place on Friday evenings. ELL families have dinner with ELL teachers and ELL coordinator. Teachers and coordinator share strategies with parents as to how parents can be involved in their child's education.         </td> </tr> </tbody> </table>	District Comments	6/23/2014 10:09:05 PM Principal JOSE Lebron ELL dinners have taken place on Friday evenings. ELL families have dinner with ELL teachers and ELL coordinator. Teachers and coordinator share strategies with parents as to how parents can be involved in their child's education.
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## IX. Implementation of the Title III Application - Local Plans

### Section 3116

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
3. The LEA/Consortia has a policy and/or LEA assessment (oral/written communication skills) for teacher English fluency.	☑	☐	☐	☐ Teacher fluency assessment results		<table border="1"> <tr> <td data-bbox="1642 129 1999 175" style="text-align: center;"><b>District Comments</b></td> </tr> <tr> <td data-bbox="1642 175 1999 389">6/23/2014 11:13:27 PM Principal JOSE Lebron English Fluency is is screened during the interview process.</td> </tr> <tr> <td data-bbox="1642 389 1999 435" style="text-align: center;"><b>Monitor Comments</b></td> </tr> <tr> <td data-bbox="1642 435 1999 685">6/24/2014 10:41:43 PM Regional Coordinator Norma Hull English Fluency is is screened during the interview process.</td> </tr> </table>	<b>District Comments</b>	6/23/2014 11:13:27 PM Principal JOSE Lebron English Fluency is is screened during the interview process.	<b>Monitor Comments</b>	6/24/2014 10:41:43 PM Regional Coordinator Norma Hull English Fluency is is screened during the interview process.
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<b>Monitor Comments</b>										
6/24/2014 10:41:43 PM Regional Coordinator Norma Hull English Fluency is is screened during the interview process.										
4. LEAs/Consortia that have teachers providing instruction in a language other than English must have a procedure for ensuring the teachers are fluent in the language of instruction	☐	☐	☑	☐ Procedure used to determine fluency, must include appropriate Instructional level 1 or 2 certifications as well the ESL specialist endorsement. If grading student English performance, teachers must meet the highly qualified definition.		<table border="1"> <tr> <td data-bbox="1642 698 1999 743" style="text-align: center;"><b>District Comments</b></td> </tr> <tr> <td data-bbox="1642 743 1999 958">6/23/2014 10:11:06 PM Principal JOSE Lebron Teachers are teaching students primarily in English.</td> </tr> <tr> <td data-bbox="1642 958 1999 1003" style="text-align: center;"><b>Monitor Comments</b></td> </tr> <tr> <td data-bbox="1642 1003 1999 1253">6/24/2014 10:41:09 PM Regional Coordinator Norma Hull Teachers are teaching students primarily in English.</td> </tr> </table>	<b>District Comments</b>	6/23/2014 10:11:06 PM Principal JOSE Lebron Teachers are teaching students primarily in English.	<b>Monitor Comments</b>	6/24/2014 10:41:09 PM Regional Coordinator Norma Hull Teachers are teaching students primarily in English.
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<b>Monitor Comments</b>										
6/24/2014 10:41:09 PM Regional Coordinator Norma Hull Teachers are teaching students primarily in English.										
5. The LEA/Consortia supplements, not supplants, the core program with Title III funds. Programs/Activities must be in addition to or supporting core programs	☑	☐	☐	☑ Verification of difference between core program budget and expenditures, and Title III budget and expenditures	Evidence of budget/expenditures for ESL in state and local funds Time & effort logs					

## X. Post Exit Student Monitoring

### Section 3121 (a)(4)

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

# Component XI: Fiscal Requirements

This LEA participates in a Consortium and Fiscal data will be supplied by the Consortium lead.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p><b>A. Audits</b></p> <p>The SEA ensures that the State and the LEAs are audited annually, if required, and that all corrective actions required through this process are fully implemented.</p> <p>OMB Circular A-87</p>	<p>1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Two most recent audit reports (federal programs only)</p> <p><input type="checkbox"/> LEA response to findings.</p> <p><input type="checkbox"/> PDE follow-up review of findings.</p> <p><input type="checkbox"/> Independent auditor report shows that LEA has completed all corrective actions</p>		<p><b>Monitor Comments</b></p> <p>6/24/2014 10:42:46 PM Regional Coordinator Norma Hull Monitors reviewed the last two audits.</p>
<p><b>B. Carryover</b></p> <p>The LEA complies with the carryover provisions of Title I.</p> <p>Sec. 1127</p>	<p>1. LEAs with Title I allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to the next unless the SEA has waived the limitation (allowable once every 3 year cycle if the SEA believes the request is reasonable and necessary).</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Consolidated Application Carryover section</p> <p><input type="checkbox"/> Waiver request and Carryover Waiver Approval Letter</p>		<p><b>District Comments</b></p> <p>6/23/2014 10:16:35 PM Principal JOSE Lebron We do not have carryover of funds .</p> <p><b>Monitor Comments</b></p> <p>6/24/2014 10:46:00 PM Regional Coordinator Norma Hull The organization did not carryover funds into the 13/14 school year.</p>
<p><b>C. Rank Order</b></p>							

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>The LEA ensures that it complies with the requirements of Title I when allocating funds to eligible school attendance areas or schools in rank order of poverty based on the number of children from low-income families who reside in an eligible school attendance area.</p> <p>Sec. 1113 34 CFR Part 200 §200.77-§200.78</p>	<p>1. The LEA is only serving eligible schools that have been ranked from highest to lowest without regard to grade spans and all schools above 75% poverty are served</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated Application Selection of Schools ranking grid		<p style="text-align: center;"><b>District Comments</b></p> <p>5/27/2014 4:33:25 PM Principal JOSE Lebron Ranking is not applicable as the charter school is a single school of the LEA.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>6/24/2014 10:48:22 PM Regional Coordinator Norma Hull Ranking and Selection of Schools is completed correctly. Only one building eligible.</p>
	<p>2. Allocations to each eligible school in the Consolidated Application ranking grid and the per pupil allocations match</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Title I budget for each school		<p style="text-align: center;"><b>District Comments</b></p> <p>5/27/2014 4:33:57 PM Principal JOSE Lebron Ranking is not applicable as the charter school is a single school of the LEA.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>6/24/2014 10:48:55 PM Regional Coordinator Norma Hull Allocations calculated in this section correctly.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	3. Pre-kindergarten children are excluded from the poverty count of any school	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> PIMS Report on Economically Disadvantaged		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1627 131 2003 180" style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1627 180 2003 391">           5/27/2014 4:33:53 PM            Principal JOSE Lebron            Ranking is not applicable as the charter school is a single school of the LEA.         </td> </tr> <tr> <th data-bbox="1627 391 2003 440" style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td data-bbox="1627 440 2003 716">           6/24/2014 10:49:41 PM            Regional Coordinator            Norma Hull            No Pre Kindergarten children are included in the count nor are housed in the school.         </td> </tr> </tbody> </table>	District Comments	5/27/2014 4:33:53 PM Principal JOSE Lebron Ranking is not applicable as the charter school is a single school of the LEA.	Monitor Comments	6/24/2014 10:49:41 PM Regional Coordinator Norma Hull No Pre Kindergarten children are included in the count nor are housed in the school.
District Comments											
5/27/2014 4:33:53 PM Principal JOSE Lebron Ranking is not applicable as the charter school is a single school of the LEA.											
Monitor Comments											
6/24/2014 10:49:41 PM Regional Coordinator Norma Hull No Pre Kindergarten children are included in the count nor are housed in the school.											

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments			
<p><b>D. Supplement / Supplant</b></p> <p><b>The LEA ensures that Title I funds are used only to supplement or increase non-Federal sources used for the education of participating children and not to supplant funds from non-Federal sources.</b></p> <p><b>Sec. 1114</b>  <b>Sec. 1115</b>  <b>Sec. 1116</b>  <b>Sec. 1120A</b></p>	<p>1. LEA approved budget and records of expenditures of Title funds at the district level match.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Title I A and D, Title II and Title III budgets <input type="checkbox"/> LEA budget <input type="checkbox"/> Statement of Expenditures for Title I A and D, Title II and Title III					
	<p>2. For Schoolwide Programs - Expenditures verify that funds have not supplanted non-federal resources</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Statement of federal, state and local allocations for past two years <input checked="" type="checkbox"/> Federal expenditures match SWP activities <input type="checkbox"/> MOE letter					
	<p>3. For Targeted Assistance Programs - Expenditures meet the statutory requirements and are supplemental in nature and do not supplant non-federal resources</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Building level Title I budgets and statement of allocations and expenditures for current year		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #cccccc; text-align: left;">District Comments</th> </tr> <tr> <td style="padding: 5px;">           5/27/2014 4:37:33 PM            Principal JOSE Lebron            We are not a Targeted Assistance Program         </td> </tr> <tr> <th style="background-color: #cccccc; text-align: left;">Monitor Comments</th> </tr> <tr> <td style="padding: 5px;">           6/24/2014 10:51:07 PM            Regional Coordinator Norma Hull            Schoolwide building. this question is not applicable.         </td> </tr> </table>	District Comments	5/27/2014 4:37:33 PM Principal JOSE Lebron We are not a Targeted Assistance Program	Monitor Comments
District Comments										
5/27/2014 4:37:33 PM Principal JOSE Lebron We are not a Targeted Assistance Program										
Monitor Comments										
6/24/2014 10:51:07 PM Regional Coordinator Norma Hull Schoolwide building. this question is not applicable.										

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<b>E. Equipment and Related Property</b>  <b>OMB Circular A-87</b> <b>EDGAR 80.32</b>	1. LEA maintains Inventory records, purchase orders and receipts for equipment purchased (\$1500 or more per unit) and Small and Attractive Items (\$300 - \$1499)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Inventory list of items purchased with Title I A and D, Title II and Title III		<div style="background-color: #e0e0e0; padding: 2px;"><b>District Comments</b></div> 5/27/2014 4:38:51 PM Principal JOSE Lebron No equipment was purchased with Title iA and D, Title II and Title III. <div style="background-color: #e0e0e0; padding: 2px;"><b>Monitor Comments</b></div> 6/24/2014 10:52:06 PM Regional Coordinator Norma Hull No equipment or small and attractive items are purchased with Title money. Salaries, PD and supplies only.
	2. LEA has conducts a physical inventory of all items every two years	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation that physical inventory has been done within the last two years	<b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul>	<div style="background-color: #e0e0e0; padding: 2px;"><b>District Comments</b></div> 6/23/2014 10:18:14 PM Principal JOSE Lebron Only inventory of items purchased with Title I dollars, which is none. <div style="background-color: #e0e0e0; padding: 2px;"><b>Monitor Comments</b></div> 6/24/2014 10:52:47 PM Regional Coordinator Norma Hull Inventory is not applicable since there are no items purchased needing inventory.
<b>F. Compliance to Reservations</b>							

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p><b>The LEA complies with requirements regarding the reservation of funds. Sec. 1113 Sec. 1116 Sec. 1118</b></p>	<p>1. LEA has reserved funds necessary to provide services comparable to those provided to students in Title I funded schools to homeless students in non-Title I schools, to neglected students in local institutions, and if appropriate, to neglected or delinquent students in community day schools and delinquent students in local institutions</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Consolidated Application Reservation of Funds page</li> <li><input type="checkbox"/> Consolidated Application Title I budget</li> <li><input type="checkbox"/> Statement of expenditures for homeless, neglected or delinquent students</li> </ul>	<p><b>Pertains to:</b></p> <ul style="list-style-type: none"> <li>Title IA &amp; D</li> </ul>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> <tr> <td> <p>5/27/2014 4:39:57 PM Principal JOSE Lebron As a SWP we provide the same level of service to all studenets. the LEA and the school are one in the same.</p> </td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td> <p>6/24/2014 10:55:03 PM Regional Coordinator Norma Hull All students are Title I and therefore funds are available to homeless students.</p> </td> </tr> </table>	District Comments	<p>5/27/2014 4:39:57 PM Principal JOSE Lebron As a SWP we provide the same level of service to all studenets. the LEA and the school are one in the same.</p>	Monitor Comments	<p>6/24/2014 10:55:03 PM Regional Coordinator Norma Hull All students are Title I and therefore funds are available to homeless students.</p>
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Monitor Comments											
<p>6/24/2014 10:55:03 PM Regional Coordinator Norma Hull All students are Title I and therefore funds are available to homeless students.</p>											
<p>2. LEA has reserved an amount equal to 20% of its Title I allocation for Priority and/or Focus schools' interventions</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Consolidated Application Reservation of Funds page</li> <li><input type="checkbox"/> Statement of expenditures for interventions</li> </ul>		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> <tr> <td> <p>5/27/2014 4:43:15 PM Principal JOSE Lebron The new application has not been completed.</p> </td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td> <p>6/24/2014 10:54:12 PM Regional Coordinator Norma Hull This is a planning year and the school was not required to set aside funds in the intervention set aside.</p> </td> </tr> </table>	District Comments	<p>5/27/2014 4:43:15 PM Principal JOSE Lebron The new application has not been completed.</p>	Monitor Comments	<p>6/24/2014 10:54:12 PM Regional Coordinator Norma Hull This is a planning year and the school was not required to set aside funds in the intervention set aside.</p>	
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
	3. LEAs receiving more than \$500,000 in Title I funds have reserved 1% of the allocation for parent involvement and have distributed a minimum of 95% of those funds to the schools. Distribution of less than 95% requires parent approval	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Procedure for allocation of at least 95% to schools <input checked="" type="checkbox"/> Title I budget <input type="checkbox"/> Statement of parent involvement expenditures by school <input type="checkbox"/> Invoices supporting parent involvement expenditures <input type="checkbox"/> Minutes of meetings showing parents agree to allow a portion of their school's parent involvement funding to remain with the LEA				
<b>G. Obligating Funds</b>	1. LEA began obligating funds on or after the programs' approved date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation that program funds were not spent prior to program approval date		<table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1627 938 2003 987" style="text-align: center;"><b>Monitor Comments</b></th> </tr> </thead> <tbody> <tr> <td data-bbox="1627 987 2003 1263"> 6/24/2014 10:59:35 PM  Regional Coordinator  Norma Hull  July 1 is the start date for obligation of funds as per approval letter. Funds not obligated prior. </td> </tr> </tbody> </table>	<b>Monitor Comments</b>	6/24/2014 10:59:35 PM Regional Coordinator Norma Hull July 1 is the start date for obligation of funds as per approval letter. Funds not obligated prior.
<b>Monitor Comments</b>									
6/24/2014 10:59:35 PM Regional Coordinator Norma Hull July 1 is the start date for obligation of funds as per approval letter. Funds not obligated prior.									

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments			
<b>I. Time Documentation</b>	1. LEA maintains semi-annual certifications for all employees funded 100% from a single cost objective	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Semi-annual time certifications		<table border="1"> <tr> <th data-bbox="1625 131 2005 180">Monitor Comments</th> </tr> <tr> <td data-bbox="1625 180 2005 394">           6/24/2014 11:01:05 PM            Regional Coordinator            Norma Hull            Semi-annual certificates available for review.         </td> </tr> </table>	Monitor Comments	6/24/2014 11:01:05 PM Regional Coordinator Norma Hull Semi-annual certificates available for review.	
	Monitor Comments									
6/24/2014 11:01:05 PM Regional Coordinator Norma Hull Semi-annual certificates available for review.										
2. LEA maintains time documentation/logs for prorated staff including the amount of time spent on each funding source activity; logs are signed by a supervisor and reconciled to payroll documentation on a monthly basis; or fixed schedule approval has been obtained from DFP	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Time logs <input type="checkbox"/> Staff schedules <input type="checkbox"/> Documentation of Fixed schedule semi-annual time documentation DFP approval		<table border="1"> <tr> <th data-bbox="1625 407 2005 456">District Comments</th> </tr> <tr> <td data-bbox="1625 456 2005 699">           5/27/2014 5:01:07 PM            Principal JOSE Lebron            We do not have prorated staff.. LEA does not need to maintain time documentation/logs.         </td> </tr> <tr> <th data-bbox="1625 699 2005 748">Monitor Comments</th> </tr> <tr> <td data-bbox="1625 748 2005 995">           6/24/2014 11:01:36 PM            Regional Coordinator            Norma Hull            Monthly time documentation logs not required in this building.         </td> </tr> </table>	District Comments	5/27/2014 5:01:07 PM Principal JOSE Lebron We do not have prorated staff.. LEA does not need to maintain time documentation/logs.	Monitor Comments	6/24/2014 11:01:36 PM Regional Coordinator Norma Hull Monthly time documentation logs not required in this building.
District Comments										
5/27/2014 5:01:07 PM Principal JOSE Lebron We do not have prorated staff.. LEA does not need to maintain time documentation/logs.										
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6/24/2014 11:01:36 PM Regional Coordinator Norma Hull Monthly time documentation logs not required in this building.										

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<b>J. Record Retention</b>	1. Federal program records are maintained for a period of 7 years (current year plus 6 prior)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1627 128 2003 180" style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1627 180 2003 391">           5/27/2014 5:02:00 PM            Principal JOSE Lebron            This is our 3rd year of operation as a Charter School         </td> </tr> <tr> <th data-bbox="1627 391 2003 443" style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td data-bbox="1627 443 2003 654">           6/24/2014 11:02:19 PM            Regional Coordinator            Norma Hull            Records are available for the history of the school.         </td> </tr> </tbody> </table>	District Comments	5/27/2014 5:02:00 PM Principal JOSE Lebron This is our 3rd year of operation as a Charter School	Monitor Comments	6/24/2014 11:02:19 PM Regional Coordinator Norma Hull Records are available for the history of the school.
District Comments											
5/27/2014 5:02:00 PM Principal JOSE Lebron This is our 3rd year of operation as a Charter School											
Monitor Comments											
6/24/2014 11:02:19 PM Regional Coordinator Norma Hull Records are available for the history of the school.											

## Personnel Interviews

<b>Building</b>	<b>Date</b>	<b>Staff Member Interviewed</b>	<b>Staff Member Position</b>
Olney CHS	6/24/2014	Ellen Green	Assistant Principal
Olney CHS	6/24/2014	Lisette Agosto Cintron	Director of Support Programs



## **Executive Summary BSE Compliance Monitoring Review of the Olney Charter High School**

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

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

Prior to the Bureau's monitoring the week of February 18, 2014, the Olney Charter High School was formally notified of the dates the onsite review would be conducted. Notice and invitation to comment was also provided to the Local Task Force on Right-to-Education. The charter school was informed of its responsibility to compile various reports, written policies, and procedures to document compliance with requirements.

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

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

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

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

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

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

#### **C. Overall Findings**

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

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

<b>FSA</b>	<b>In Compliance</b>	<b>Out of Compliance</b>
Assistive Technology and Services; Hearing Aids	2	0
Positive Behavior Support Policy	1	0
Child Find (Annual Public Notice and General Dissemination Materials)	1	0
Confidentiality	1	0
Dispute Resolution (Due process hearing decision implementation)	0	0
Exclusions: Suspensions and Expulsions (Procedural Requirements)	0	0
Independent Education Evaluation	1	0
Least Restrictive Environment (LRE)	0	1
Provision of Extended School Year Services	1	0
Provision of Related Service Including Psychological Counseling	1	0
Parent Training	1	0
Public School Enrollment	1	0
Surrogate Parents (Students Requiring)	1	0
Personnel Training	1	0
Intensive Interagency Approach	0	0
Summary of Academic Achievement and Functional Performance/Procedural Safeguard Requirements for Graduation	1	0
Disproportionate Representation that is the Result of Inappropriate Identification	1	0

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

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

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

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

The status of compliance of the Olney Charter High School is as follows:

<b>Sections of the FILE REVIEW</b>	<b>In Compliance</b>	<b>Out of Compliance</b>	<b>NA</b>
Essential Student Documents Are Present and Were Prepared Within Timelines	85	1	74
Evaluation/Reevaluation: Process and Content	227	16	557
Individualized Education Program: Process and Content	514	37	249
Procedural Safeguards: Process and Content	111	7	2
<b>TOTALS</b>	<b>937</b>	<b>61</b>	<b>882</b>

### 3. TEACHER AND PARENT INTERVIEWS

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

	<b># Yes Responses</b>	<b># No Responses</b>	<b># of Other Responses</b>
Program Implementation: General Ed Teacher Interviews	238	9	90
Program Implementation: Special Ed Teacher Interviews	313	11	124
Program Implementation: Parent Interviews	133	22	74
<b>TOTALS</b>	<b>684</b>	<b>42</b>	<b>288</b>

### 4. STUDENT INTERVIEWS

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

### 5. CLASSROOM OBSERVATIONS

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

	<b># Yes Responses</b>	<b># No Responses</b>	<b># of Other Responses</b>
Classroom Observations	27	0	36

### 6. EDUCATIONAL BENEFIT REVIEW

	<b>In Compliance</b>	<b>Out of Compliance</b>
Educational Benefit Review	X	

## PART II CORRECTIVE ACTION PROCESS

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

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

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

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

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

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

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