

Perseus House CS of Excellence

**Charter Annual Report**

07/01/2013 - 06/30/2014

# School Profile

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## Demographics

1511 Peach Street  
Erie, PA 16501  
(814)480-5900

Phase:  
CEO Name:  
CEO E-mail address:

Phase 3  
Nick Viglione  
nviglione@phcse.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:

During the 2013 – 2014 school year there were three changes to the Board of Directors. Dr. William Brereton retired in December of 2013. Mr. Josh Maloney was appointed to the Board on July 16, 2013. Mr. Joe Weindorf was appointed to the Board on March 18, 2014. In addition to Mr. Maloney and Mr. Weindorf, the following Board members remain active: Dr. Tom Fortin (President), Mr. Bob Mraz, Ms. Mary Holliday, Ms. Helene Grande, Dr. John Linden, Ms. Judith Mastrian, and Ms. Nicole Thompson.

The Board voted on May 20th to approve Assistant CEO Dr. Nick Viglione as CEO beginning in 2014-2015 school year, as Dr. Robert Oliver is stepping down into a consultant role. The position of Assistant CEO will be eliminated from the staffing pattern.

## *Board of Trustees Meeting Schedule*

<b>Location</b>	<b>Date and Time</b>
Perseus House Charter School of Excellence Central Offices, 1511 Peach St., Erie Pa, 16501	7/15/2014 12:00 PM
Perseus House Charter School of Excellence Central Offices, 1511 Peach St., Erie Pa, 16501	8/19/2014 12:00 PM
Perseus House Charter School of Excellence Central Offices, 1511 Peach St., Erie Pa, 16501	9/16/2014 12:00 PM
Perseus House Charter School of Excellence Central Offices, 1511 Peach St., Erie Pa, 16501	10/21/2014 12:00 PM
Perseus House Charter School of Excellence Central Offices, 1511 Peach St., Erie Pa, 16501	11/18/2014 12:00 PM
Perseus House Charter School of Excellence Central Offices, 1511 Peach St., Erie Pa, 16501	12/16/2014 12:00 PM
Perseus House Charter School of Excellence Central Offices, 1511 Peach St., Erie Pa, 16501	1/20/2015 12:00 PM
Perseus House Charter School of Excellence Central Offices, 1511 Peach St., Erie Pa, 16501	2/17/2015 5:00 PM
Perseus House Charter School of Excellence Central Offices, 1511 Peach St., Erie Pa, 16501	3/17/2015 12:00 PM
Perseus House Charter School of Excellence Central Offices, 1511 Peach St., Erie Pa, 16501	4/21/2015 12:00 PM
Perseus House Charter School of Excellence Central Offices, 1511 Peach St., Erie Pa, 16501	5/19/2015 12:00 PM
Perseus House Charter School of Excellence Central Offices, 1511 Peach St., Erie Pa, 16501	6/16/2015 12:00 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	1.00			
Principal	3.00	3.00				
Assistant Principal	2.00	2.00				
Classroom Teacher (including Master Teachers)	44.00	41.00				
Specialty Teacher (including Master Teachers)	5.00	5.00				
Special Education Teacher (including Master Teachers)	11.00	11.00				
Special Education Coordinator	1.00	1.00				
Counselor	1.00	1.00				
Psychologist	1.00	1.00				
School Nurse	8.00	2.00				
<b>Totals</b>	<b>77.00</b>	<b>68.00</b>	<b>1.00</b>	<b>0</b>	<b>0</b>	<b>0</b>

Further explanation:

*This narrative is empty.*

# Fiscal Matters

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## *Major Fundraising Activities*

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

An annual Golf Tournament that generates approximately \$6,000 is held.

## *Fiscal Solvency Policies*

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

There were no changes to this area during the 13-14 sy.

### **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 this area in the 13-14 sy. The charter school continues to use the Sage: M.I.P. Fund Accounting software program to manage financial reporting and budgeting.

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

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

*PDF file uploaded.*

## *Financial Audits*

### **Basics**

Audit Firm:	Felix & Gloeckler
Date of Last Audit:	08/05/2014
Fiscal Year Last Audited:	2012-2013

### **Explanation of the Report**

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

A new single audit will be performed by the same provider for 13-14 sy. That information will be presented in the next annual report. There were no findings in the current audit report.

### **Financial Audit Report**

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

*PDF file uploaded.*

### **Citations**

Financial audit citations and the corresponding Charter School responses

Description	Response
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## ***Federal Programs Consolidated Review***

### **Basics**

Title I Status: Yes  
 Date of Last Federal Programs Consolidated Review: 04/16/2012  
 School Year Reviewed: 2011-2012

### **Federal Programs Consolidated Review Report**

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

*PDF file uploaded.*

### **Citations**

Federal Programs Consolidated Review citations and the corresponding Charter School responses

Description	Response
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# Special Education

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## *Chapter 711 Assurances*

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

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

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

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

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

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

## **Special Education Support Services**

<b>Support Service</b>	<b>Location</b>	<b>Teacher FTE</b>
Mental Health Liaison	CSE	0
Paraprofessional	CSE - Maritime Center	1
Psychologist	CSE - Leadership Center	0
Special Education Case Manager	CSE - Skills Center	0
Special Education Director/ School Psychologist	CSE	0
Transition Coordinator	CSE	0

## **Special Education Contracted Services**

<b>Title</b>	<b>Amt. of Time per Week</b>	<b>Operator</b>	<b>Number of Students</b>
Occupational Therapist	2 Hours	Intermediate Unit	11

Physical Therapist	1 Hours	Intermediate Unit	11
Speech Therapist	5 Hours	Intermediate Unit	15

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

Date of Last Special Education Cyclical Monitoring:

04/10/2012

Link to Report (Optional):

Not Provided

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

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

*PDF file uploaded.*

# Facilities

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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:

### 2013-2014 Asset Purchases

Asset	Account #	Account Description	\$
Carpeting	0222	Building Improvements	\$ 3134
Electrical work	0222	Building Improvements	\$ 3916
Classroom Construction	0222	Building Improvements	\$ 1355

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

*\$8,404.64*

## *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 has not been facility development in the 2013-2014 sy, nor are any plans identified for the 2014-2015 sy.

## *Memorandums of Understanding*

Organization	Purpose
Erie Police Department (EPD)	This is to convey the collaboration between both organizations when an incident arises that EPD services are requested. Charter School of Excellence will communicate with EPD regarding serious incidents and hostile incidents should they arise.
Intermediate Unit #5 (IU5)	Specialized services are provided by IU5 relative to Speech, Occupation and Physical Therapy services for students identified as receiving Special Education services.

# 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 Thomas Fortin on 7/17/2014**

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*President, Board of Trustees*

**Affirmed by Nick Viglione on 7/16/2014**

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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 Thomas Fortin on 7/17/2014**

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*President, Board of Trustees*

**Affirmed by Nick Viglione on 7/16/2014**

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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 Thomas Fortin on 7/17/2014**

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*President, Board of Trustees*

**Affirmed by Nick Viglione on 7/16/2014**

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*Chief Executive Officer*

CERTIFICATION VERIFICATION FORM

PDE-414								
	14-Jul-14							
Complete the following information for all professional staff members.								
Staff No.	Name of employee (List all names in alphabetical order)	PA Certified Yes/No	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignmnt	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
1	Adiutori, Marissa	Yes	Instructional I -Elementary K-6, Special Education N-12	6th - 8th	Personal Development , Special Ed Tutori	40	100	0
2	Bochicchio, Kimberly	Yes	Instructional I - Business-Computer, Info-Tec	9th - 12th	Technology, Apex	40	100	0
3	Boyd, Mindy	Yes	Instructional I - Special Education N-12	9th - 12th	Personal Development, Skills & Apps	40	100	0
4	Burdick, Kristen	Yes	Instructional I - Art K-12, English 7-12, Special Education N-12	9th - 12th	Art, Language Arts	40	100	0
5	Burlingame, Christine	Yes	Educational Specialist I - Secondary School Counselor, Instructional I - Mathematics 7-12	9th - 12th	Mathematics 7-9, Mathematics 7-12	40	100	0
6	Burnett, Lisbeth	Yes	Instructional II - Art K-12, Instructional I - Art K-12	9th - 12th	Art	40	100	0
7	Campbell, Lindsay	Yes	Instructional I - English 7-12, Social Studies 7 - 12	6th - 8th	English 7-9 , Social Studies 7-12	40	100	0
8	Cassidy, Ryan	Yes	Instructional I - Social Studies 7-12	9th - 12th	Social Studies	40	100	0
9	Chapa, Cristian	Yes	Instructional I - Biology 7-12	9th - 12th	General Science 9-12	40	100	0
10	Cook, Darren	Yes	Instructional I - English 7-12	9th - 12th	Culinary Arts	40	100	0
11	Dildine, Jenifer	Yes	Instructional I - Elementary K-6, Early Childhood N-3, Program Specialist - English as a Second Language (ESL) K-12	9th - 12th	Curriculum Support	40	100	0
12	Evans, Hannah	Yes	Instructional I - English 7-12	6th - 8th	Science	40	100	0
13	Ferber, Cindy		Registered Nurse - No Certification Listed	6th - 12th	School Nurse			
14	Fesmire, Timothy	Yes	Instructional I - Art K-12	9th - 12th	Art, Technology	40	100	0
15	Fisher, Jason	Yes	Instructional I - English 7-12, Social Studies 7 - 12	6th - 8th	Social Studies, Physical Education	40	85	15
16	Flynn, Ryan	Yes	Instructional I - Mid-Level English 7-9, Special Education N-12	6th - 8th	Middle Level Math, Middle Level Science	40	15	85
17	Fortin, Christopher	Yes	Administrative I – Principal K-12, Educational Specialist II - School Psychologist K-12	9th - 12th	School Psychologist	40	100	0
18	Fortin, Gretchen		Registered Nurse - No Certification Listed	9th - 12th	School Nurse			
19	Gabbard, Joseph	Yes	Instructional I - Social Studies 7-12	9th - 12th	Middle Level Social Studies, History 10-12	40	100	0
20	Garland, Corey	Yes	Instructional I - English 7-12	9th - 12th	Language Arts, Writing	40	100	0
21	Gomes, Justin	Yes	Instructional I - Mathematics 7-12, Instructional I - Grades 4-8	6th - 12th	Math	40	100	0
22	Gordon, Renee	Yes	Administrative I – Principal K-12, Educational Specialist I - Secondary School Counselor 7-12	9th - 12th	Principal	40	100	0
23	Grapes, Carla	Yes	Instructional I - Elementary K-6, Early Childhood N-3	6th - 8th	Middle Level Social Studies 7-9, Middle Level Science 7-9	40	15	85
24	Groves, Jarrod	Yes	Instructional I - English 7 -12	9th - 12th	English/Communion	40	100	0
25	Hall, Katie	Yes	Instructional I - Biology 7-12	9th - 12th	General Science 9-12	40	100	0
26	Hanas, Daniel	Yes	Emergency Permit: LT Sub with Educationa	9th - 12th	Assistant Principal	40	100	0
27	Heinly, Nathan	Yes	Educational Specialist I - Elementary School Counselor K-6, Secondary School Counselor 7-12	9th - 12th	Secondary School Counselor	40	100	0
28	Hoffman, James	Yes	Instructional I - English 7-12	9th - 12th	Language Arts	40	100	0
29	Jackson, Suzanne	Yes	Instructional I Special Education N-12	9th - 12th	Special Education	40	100	0
30	King, Jessica	Yes	Instructional I - Health and Physical Ed K-12	9th - 12th	Health and Physical Education	40	100	0
31	Kowalczyk, Melissa	Yes	Instructional I - Elementary K-6 , Mid-level Math 7-9, Program Specialist - English as a Second Language (ESL) K-12	9th - 12th	Middle Level Math 7-9, ESL	40	100	0
32	Lafata, Dana	Yes	Administrative I – Principal K-12, Instruction	9th - 12th	Principal	40	100	0
33	Lemke, Nichole	Yes	Instructional I - Mathematics 7-12	9th - 12th	Algebra, Geometry, Financ	40	100	0
34	Linden, Stefany		Registered Nurse - No Certification Listed	6th - 8th	School Nurse			
35	Luebbert Stacie	Yes	Instructional I - Mid-Level English 7-9, Special Education PK-12, Elementary K-6	6th - 8th	English	40	100	0
36	Maetz, Drew	Yes	Instructional I - Special Education PK-12, HOUSSE - English 7-12, General Science 7-12, Mathematics 7-12, Social Studies 7-12.	9th - 12th	Math	40	100	0
37	Martin, Melissa	Yes	Educational Specialist I - School Nurse K-12	6th - 12th	School Nurse	40	100	0
38	Marton, Amanda	Yes	English 7-12	9th - 12th	Language Arts	40	100	0
39	Mastrian, Dan	Yes	Instructional I - English 7-12	9th - 12th	English 7-12	40	100	0
40	McCullum, Asa	Yes	Emergency Permit: LT Sub with Educationa	9th - 12th	Assistant Principal	40	100	0

41	Milano, Nicole	Yes	Instructional I - English 7-12	6th - 8th	Language Arts	40	100	0
42	Miller, Jackie		No Certification Listed	9th - 12th	Program Facilitator			
43	Miller, Jonathan	Yes	Instructional II - Mid-Level Mathematics 7-9, Mathematics 7-12, Special Education N-12	9th - 12th	Math, Skill Building	40	100	0
44	Napolitan, Michele	Yes	Instructional II, Music K-12	9th - 12th	Music	40	100	0
45	Ngo, Tamara	Yes	Instructional I, English 7-12, Program Specialist (ESL) K-12	9th - 12th	ELL, Language Arts	40	100	0
46	Noonan, Denine	Yes	Instructional I - Reading Specialist PK-12, Elementary K-6, Early Childhood N-3, ment and/or Phys Handicapped K-12	9th - 12th	Reading Specialist	40	85	15
47	Oliver, Robert	Yes	Letter of Eligibility - Superintendent K-12, Administrative II - Secondary Principal, Educational Specialist II - Secondary School Counselor	6th - 12th	Chief Education Officer	40	100	0
48	O'Toole, Jeremy	Yes	Instructional I, Business-Computer-Info Tech	9th - 12th	Technology	40	100	0
49	Panko, Lisa	Yes	Instructional II - Elementary K-6, Early Childhood N-3, Reading Specialist K-12	6th - 8th	Language Arts - Reading	40	100	0
50	Primavere, Christopher	Yes	Administrative I - Principal K-12	6th - 8th	Principal	40	100	0
51	Reid, Kimberly	Yes	Instructional II -Elementary K-6, Mid-Level Mathematics 7-9, Ment and/or Phys Handicapped K-12	9th - 12th	Math	40	100	0
52	Ross, Amorette	Yes	Instructional I Elementary K-6, Mid-Level Eng 7-9, English 7-12, Reading Specialist K-12, Special Ed N-12	9th - 12th	Language Arts LS	40	100	0
53	Ryan, Kathleen	Yes	Instructional I, Biology 7-12	9th - 12th	Integrated Science	40	100	0
54	Samlock, Jeff		No Certification Listed	9th - 12th	Program Facilitator			
55	Seppala, David	Yes	Instructional II, Health & Physical Educ K-12, Mathematics 7-12	9th - 12th	Math, Wellness and Fitness	40	100	0
56	Smith-Frazier, Dorothy		No Certification Listed	9th - 12th	Program Facilitator			
57	Strickenberger, Patty		No Certification Listed	6th - 12th	Mental Health Therapist			
58	Taylor, Karol	Yes	Educational Specialist I - School Nurse K-12	9th - 12th	School Nurse	40	100	0
59	Thomas, Valerie		Registered Nurse - No Certification Listed	6th - 12th	School Nurse			
60	Thompson, Michael	Yes	Instructional II Social Studies 7-12, Bus-Computer-info Tech K-12, Accounting 7-12	9th - 12th	Social Studies	40	100	0
61	Titus, Lisa		No Certification Listed	9th - 12th	Personal Development, Program Facilitator			
62	Viglione, Nick	Yes	Letter of Eligibility Superintendent PK-12, Administrative- Principal K-12. Administrative I - Secondary Principal 7-12, Educational Specialist I - Secondary School Counselor 7-12	9th - 12th	Assistant Chief Education	40	100	0
63	White, Scott	Yes	Instructional I Biology 7-12	9th - 12th	Science, Biology	40	100	0
64	Yost, Brittany	Yes	Instructional I - Social Studies 7-12, Special Education N-12	9th - 12th	Social Studies, History	40	100	0
65	Young, Erica	Yes	Instructional I -Communications 7-12, English 7-12, English as a Second Language (ESL) K-12	6th - 12th	ELL	40	100	0
Total Number of Administrators (do not include CEO) <u>  7  </u>								
Total Number of Teachers <u>  44  </u> Counselors <u>  1  </u> School Nurses <u>  6  </u> Others								
Total Number of Professional Staff <u>  64  </u>								

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

Name of School Perseus House Charter School of Excellence

Address of School 1511 Peach Street, Erie, PA 16501

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	647
	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	
	6790	Other Student Activity Income	
<b>6800</b>		<b>REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH</b>	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	53,136
	6890	Other Revenues from Intermediary Sources	

<b>6900</b>		<b>OTHER REVENUE FROM LOCAL SOURCES</b>	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	50,725
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	(8,332)
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	5,872,881
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	21,658
	6999	Other Revenues Not Specified Above	117,812
<b>7000</b>		<b>REVENUE FROM STATE SOURCES</b>	
7100		<b>BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES</b>	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		<b>REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS</b>	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	40
	7260	Workforce Investment Act (WIA)	33,819
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	

	7290	Additional Educational Program Revenues	
7300		<b>REVENUES FOR NON-EDUCATIONAL PROGRAMS</b>	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	101,370
	7330	Health Services (Medical, Dental, Nurse, Act 25)	11,749
	7340	Unassigned	
	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	
7400		<b>VOCATIONAL TRAINING OF THE UNEMPLOYED</b>	
7500		<b>STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS</b>	
	7502	Dual Enrollment Grants	
	7503	Project 720/High School Reform	
	7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	575
7600		<b>REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS</b>	
7800		<b>REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS</b>	
	7810	State Share of Social Security and Medicare Taxes	
	7820	State Share of Retirement Contributions	420,062
7900		<b>REVENUE FOR TECHNOLOGY</b>	
	7910	Educational Technology	
	7990	Other Technology Grants	
<b>8000</b>		<b>REVENUE FROM FEDERAL SOURCES</b>	
8100		<b>UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT</b>	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		<b>UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH</b>	
8300		<b>RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT</b>	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	

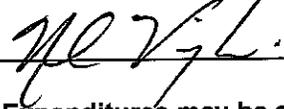
	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	679,138
	8520	Vocational Education	
	8530	Child Nutrition Program	
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	Unassigned	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	13,838
<b>9000</b>		<b>OTHER FINANCING SOURCES</b>	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	

	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
<b>TOTAL REVENUES</b>			7,369,118

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

Name of School Perseus House Charter School of Excellence

Address of School 1511 Peach Street, Erie, PA 16501

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		2,977,656
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY		669,004
1300	VOCATIONAL EDUCATION		0
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY		22,475
1600	ADULT EDUCATION PROGRAMS		0
1700	HIGHER EDUCATION PROGRAMS		4,974
1800	PRE-KINDERGARTEN		0
<b>2000</b>	<b>SUPPORT SERVICES</b>		
2100	SUPPORT SERVICES - PUPIL PERSONNEL		
	2110 Supervision of Pupil Personnel Services		0
	2120 Guidance Services		190,535
	2130 Attendance Services		0
	2140 Psychological Services		137,295
	2150 Speech Pathology and Audiology Services		1,794
	2160 Social Work Services		73,219
	2170 Student Accounting Services		0
	2190 Other Pupil Personnel Services		0
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
	2210 Supervision of Educational Media Services		0

	2220	Technology Support Services	158,444
	2230	Educational Television Services	0
	2240	Computer-Assisted Instruction Support Services	0
	2250	School Library Services	0
	2260	Instruction and Curriculum Development Services	34,669
	2270	Instructional Staff Professional Development Services	0
	2280	Nonpublic Support Services	0
2300		SUPPORT SERVICES - ADMINISTRATION	
	2310	Board Services	310
	2320	Board Treasurer Services	0
	2340	Staff Relations and Negotiations Services	0
	2350	Legal Services	21,914
	2360	Office of the Superintendent (Executive Director) Services	329,703
	2370	Community Relations Services	1,000
	2380	Office of the Principal Services	716,131
	2390	Other Administration Services	0
2400		SUPPORT SERVICES - PUPIL HEALTH	173,837
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	102,766
	2520	Purchasing Services	0
	2530	Warehousing and Distributing Services	0
	2540	Printing, Publishing and Duplicating Services	0
	2590	Other Support Services - Business	0
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610	Supervision of Operation and Maintenance of Plant Services	105,697
	2620	Operation of Buildings Services	601,923
	2630	Care and Upkeep of Grounds Services	0
	2640	Care and Upkeep of Equipment Services	0
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	0
	2660	Security Services	47,650
	2690	Other Operation and Maintenance of Plant Services	0
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	0
	2720	Vehicle Operation Services	113
	2730	Monitoring Services	0
	2740	Vehicle Servicing and Maintenance Services	7,683
	2750	Nonpublic Transportation	0

	2790	Other Student Transportation Services	0
2800		<b>SUPPORT SERVICES - CENTRAL</b>	
	2810	Planning, Research, Development and Evaluation Services	57,530
	2820	Information Services	1,517
	2830	Staff Services	101,006
	2840	Data Processing Services	0
	2850	State and Federal Agency Liaison Services	0
	2860	Management Services	0
	2890	Other Support Services Central	0
2900		<b>OTHER SUPPORT SERVICES - CENTRAL</b>	
	2990	Pass-Thru Funds	176,611
3000		<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100		<b>FOOD SERVICES</b>	0
3200		<b>STUDENT ACTIVITIES</b>	
	3210	School Sponsored Student Activities	7,936
	3250	School Sponsored Athletics	0
3300		<b>COMMUNITY SERVICES</b>	
	3310	Community Recreation	0
	3320	Civic Services	0
	3330	Public Library Services	0
	3340	Custody and Child Care	0
	3350	Welfare Activities	0
	3390	Other Community Services	0
3400		<b>SCHOLARSHIPS AND AWARDS</b>	0
4000		<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES</b>	
4100		<b>SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL</b>	0
4200		<b>EXISTING SITE IMPROVEMENT SERVICES</b>	
4300		<b>ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL</b>	0
4400		<b>ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS</b>	0

4500	BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	0
4600	EXISTING BUILDING IMPROVEMENT SERVICES	0
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	32,151
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
<b>TOTAL EXPENDITURES</b>		<b>6,755,542</b>

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

613,576

**PERSEUS HOUSE CHARTER SCHOOL  
OF EXCELLENCE**

**SINGLE AUDIT REPORT**

**JUNE 30, 2013**

# PERSEUS HOUSE CHARTER SCHOOL OF EXCELLENCE

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June 30, 2013

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FELIX & GLOEKLER, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

2306 Peninsula Drive · Erie, Pennsylvania 16506

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## **Independent Auditors' Report**

To The Members of the Board  
Perseus House Charter School of Excellence  
Erie, Pennsylvania

We have audited the accompanying financial statements of the governmental activities, and each major fund of the Perseus House Charter School of Excellence as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

**Independent Auditors' Report**  
**(Continued)**

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Perseus House Charter School of Excellence as of June 30, 2013, and the respective changes in financial position thereof, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 through 11 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Perseus House Charter School of Excellence's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements.

**Independent Auditors' Report**  
**(Continued)**

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 28, 2013 on our consideration of the Perseus House Charter School of Excellence's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Perseus House Charter School of Excellence's internal control over financial reporting and compliance.

*Felix and Gloekler, P.C.*

Felix and Gloekler, P.C.

August 28, 2013  
Erie, Pennsylvania

**PERSEUS HOUSE CHARTER SCHOOL OF EXCELLENCE**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2013**

The management discussion and analysis of the Perseus House Charter School of Excellence (Charter School) provides an overall review of the Charter School's financial activities for the year ended 2012-2013 (2011-2012). The intent of the management discussion and analysis is to look at the Charter School's financial performance as a whole. Readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the Charter School's financial performance.

**Financial Highlights**

Financial highlights for 2012-2013 (2011-2012) are as follows:

- A. Assets of the Charter School exceed liabilities by \$1,171,457 (\$1,433,579) (net position). Of this amount, \$164,026 (\$406,740) (unrestricted net position) may be used to meet the School's ongoing obligations.
- B. The School's total net position decreased by \$262,122 for 2012-2013 and increased by \$317,754 for 2011-2012.
- C. As of June 30, 2013 (June 30, 2012), the School's governmental funds reported a fund balance of \$164,026 (\$406,740) over the previous fiscal year.
- D. Total expenses for the years were \$7,140,287 (\$6,928,835). Program revenues were made up of charges for services of \$5,345,625 (\$5,652,599) and operating grants and contributions of \$1,475,804 (\$1,557,284).

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the Perseus House Charter School of Excellence's basic financial statements. The Perseus House Charter School of Excellence's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements.

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

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

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected state subsidies and accrued wages).

Both of the government-wide financial statements distinguish functions of the Charter School that are principally supported by tuition and intergovernmental revenues (governmental activities). The governmental activities of the Charter School include education of students from the City of Erie and the Erie County area. The School does not have any business-type activities.

The government-wide financial statements can be found on pages 12 and 13 of the report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Perseus House Charter School of Excellence, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Charter School can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental financial statements focus on near-term inflows and outflow of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Charter School maintains one governmental fund and does not have any fiduciary funds at this time.

The Charter School adopts an annual budget for the governmental fund. A budgetary comparison statement has been provided to demonstrate comparisons with the budget.

The basic governmental fund financial statements can be found on pages 14 through 18.

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. The notes to the financial statements can be found on pages 19 through 29 of this report.

## 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 Charter School, assets exceeded liabilities by \$1,171,457 (\$1,433,579) at June 30, 2013 (June 30, 2012). The unrestricted portion of net position of \$164,026 (\$406,740) may be used to meet the School's ongoing obligations to citizens and creditors.

Nearly 86% or \$1,007,431 (72%, or \$1,026,839), of net position reflects the School's investment in capital assets (e.g., land, buildings, furniture and equipment), less any related debt used to acquire those assets that are still outstanding. The Charter School uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the Charter School's investment in its capital assets is reported net of related debt, it should be noted that the resources to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities 2012-2013	Governmental Activities 2011-2012
Current and other assets	\$ 1,398,491	\$ 1,523,970
Capital assets	1,471,684	1,651,790
<b>Total assets</b>	<b>\$ 2,870,175</b>	<b>\$ 3,175,760</b>
Current and other liabilities	\$ 1,551,325	\$ 1,277,692
Long-term liabilities	147,393	464,489
<b>Total liabilities</b>	<b>1,698,718</b>	<b>1,742,181</b>
Net position		
Invested in capital assets	1,007,431	1,026,839
Unrestricted	164,026	406,740
<b>Total net position</b>	<b>1,171,457</b>	<b>1,433,579</b>
<b>Total liabilities and net position</b>	<b>\$ 2,870,175</b>	<b>\$ 3,175,760</b>

Governmental activities decreased the Charter School's net position by \$262,122 (increased by \$317,754). Key elements of this decrease are as follows:

	Governmental Activities 2012-2013	Governmental Activities 2011-2012
Revenues		
Program revenues:		
Operating grants and contributions	\$ 1,475,804	\$ 1,557,284
Charges for services	5,345,625	5,652,599
General revenues:		
Contributions	56,179	35,050
Investment income	557	1,210
Other income	-0-	446
Total revenues	<u>6,878,165</u>	<u>7,246,589</u>
Expenses		
Instruction	3,694,534	3,680,407
Pupil personnel	461,945	444,162
Instructional student support	193,724	207,803
Pupil health	165,587	183,013
Administrative and financial support	1,235,918	1,020,197
Operation of plant	1,001,724	919,350
Student Transportation	7,099	6,554
Other support services	177,605	215,770
Central services	178,980	225,949
Noninstructional	<u>23,171</u>	<u>25,630</u>
Total expenses	<u>7,140,287</u>	<u>6,928,835</u>
Increase (decrease) in net position	<u>\$ (262,122)</u>	<u>\$ 317,754</u>

## FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS

As noted earlier, the Charter School uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

At the end of the current year, the Charter School's governmental fund reported a fund balance of \$164,026 (\$406,740). All of the fund balance is unreserved, which is available for spending at the government's discretion.

The fund balance of the Charter School decreased by \$242,714 (increased by \$271,692) during the current and previous fiscal years.

### **General Fund Budget Highlights**

The Charter Schools' budget is prepared using the modified accrual basis of accounting.

The revenue budget was \$7,229,242 (\$7,283,929). Actual revenues were \$6,878,165 (\$7,246,589). This shortage is mainly attributable to the method of determining school districts' reimbursement rates and a slight decrease in Federal Title I money.

The expenditure budget was \$6,971,137 (\$7,243,494), compared to actual expenses of \$7,113,184 (\$7,277,191). This was mainly related to increases in health insurance and unemployment expenses.

### **Capital Assets and Debt Administration**

As of the end of fiscal year 2013 (2012), the Charter School had \$1,471,684 (\$1,651,790) invested in buildings and equipment (cost \$2,724,739 (\$2,657,801)), less accumulated depreciation of \$1,253,055(\$1,006,011). The Charter School had debt related to capital assets during the current fiscal year of \$464,253.

### **DEMOGRAPHIC DATA FOR THE 2012-2013 SCHOOL YEAR**

Unduplicated total student count: 671

Sending Districts: Corry, Erie City, Millcreek Township, Harbor Creek, Fairview, Iroquois, Ft.LeBoeuf, General McLane, Wattsburg Area, Girard, North East

Poverty Rate: 73%

Special Education Students: 171

Staff: 48 teachers, 1 guidance counselor; 8 part-time school nurses; 10 substitute teachers, 4 program facilitators, 4 clerical staff, 1 school psychologist, 1 part-time school psychologist, 5 principals, 1 maintenance supervisor, 2 part-time maintenance, 1 probation officer, 3 part time resource officers, 1 behavior specialist, 1 part-time bus driver, 1 cafeteria support, 1 data management support, 1 desk top support, 1 IEP facilitator, 1 SAP/MHT, 1 assistant to the chief educational officer, 1 coordinator of technology, 1 coordinator of recruitment and retention, 1 chief educational officer, 1 network administrator, 2 special education case managers, 1 coordinator of central enrollment, 1 enrollment specialist, 1 part time parenting nurse case manager, 3 crew supervisors, 1 chef, 1 special education paraprofessional.

2012-2013 Graduates: 41

## **For the Future**

The need to serve students who have had minimal academic success in regular public school continues to exist in the Erie area. During each month throughout the school year, there are numerous entries and withdrawals from the charter school. With this in mind, we have continued the operation of three centers to provide sufficient seats to serve the number of students seeking to continue their high school education. Additional space was acquired at our Skills Center and Maritime Center. The target population for each center is as follows:

Skills Center - 225

Leadership Center - 200

Maritime Center - 125

## **Contacting the Perseus House Charter School of Excellence Financial Management**

This financial report is designed to provide our citizens, taxpayers, parents, students, investors and creditors with a general overview of the Charter School's finances and to show the School Board accountability for the money it receives. If you have any questions about the report or wish to request additional financial information, please contact Della R. Connaroe, Chief Financial Officer, 1511 Peach Street, Erie, PA 16501; telephone 814-480-5931.

# PERSEUS HOUSE CHARTER SCHOOL OF EXCELLENCE

## Statement of Net Position

June 30, 2013

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets	
Cash and cash equivalents	\$ 425,079
Receivables	973,412
Total current assets	<u>1,398,491</u>
Non-current assets	
Capital assets, net	<u>1,471,684</u>
Total non-current assets	<u>1,471,684</u>
Total assets	<u><u>\$ 2,870,175</u></u>
<b>LIABILITIES</b>	
Current liabilities	
Accounts payable	\$ 86,512
Accounts payable - Perseus House	459,840
Advance payable-Perseus House	285,000
Long term debt-current portion	316,860
Accrued salaries and benefits	403,113
Total current liabilities	<u>1,551,325</u>
Long-term liabilities	
Long term debt	<u>147,393</u>
Total long-term liabilities	<u>147,393</u>
Total liabilities	<u>1,698,718</u>
<b>NET POSITION</b>	
Net investment in capital assets	1,007,431
Unrestricted	164,026
Total net position	<u>1,171,457</u>
Total liabilities and net position	<u><u>\$ 2,870,175</u></u>

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

# PERSEUS HOUSE CHARTER SCHOOL OF EXCELLENCE

## Statement of Activities

For the Year Ended June 30, 2013

Functions/Programs	Expenses	Program Revenues			Net (Expense)/ Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<b>Governmental Activities</b>					
Instruction	\$ 3,694,534	\$ 5,338,063	\$ 1,211,028	\$ -	\$ 2,854,557
Pupil personnel	461,945	-	26,439	-	(435,506)
Instructional student support	193,724	-	9,915	-	(183,809)
Administrative and financial support	1,235,918	-	69,402	-	(1,166,516)
Pupil health	165,587	-	15,798	-	(149,789)
Operation and maintenance of plant services	1,001,724	-	143,222	-	(858,502)
Student transportation	7,099	-	-	-	(7,099)
Central services	178,980	-	-	-	(178,980)
Other support services	177,605	-	-	-	(177,605)
Noninstructional	23,171	7,562	-	-	(15,609)
Total governmental activities	\$ 7,140,287	\$ 5,345,625	\$ 1,475,804	\$ -	(318,858)
<b>General Revenues:</b>					
Contributions					56,179
Investment income					557
Total general revenues					56,736
Change in net position					(262,122)
Net Position, July 1, 2012					1,433,579
Net Position, June 30, 2013					\$ 1,171,457

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

**PERSEUS HOUSE CHARTER SCHOOL OF EXCELLENCE**

**Balance Sheet-Governmental Fund**

**June 30, 2013**

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 425,079
Accounts receivable	<u>973,412</u>
 Total assets	 <u><u>\$ 1,398,491</u></u>
 <b>LIABILITIES AND FUND BALANCE</b>	
Liabilities	
Accounts payable	\$ 86,512
Accounts payable - Perseus House	459,840
Advance payable - Perseus House	285,000
Accrued salaries and benefits	<u>403,113</u>
 Total liabilities	 <u>1,234,465</u>
 Fund balance	
Unassigned	<u>164,026</u>
 Total fund balance	 <u>164,026</u>
 Total liabilities and fund balance	 <u><u>\$ 1,398,491</u></u>

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

**PERSEUS HOUSE CHARTER SCHOOL OF EXCELLENCE**  
**Reconciliation of the Balance Sheet of Governmental Fund**  
**to the Statement of Net Position**  
**June 30, 2013**

Differences in amounts reported for governmental activities in the statement of net position:

Fund balances - governmental fund		\$ 164,026
Capital assets used in governmental activities are not financial resources and are, therefore, not reported in the governmental funds		1,471,684
Long-term liabilities, not due and payable in the current period and, therefore, not reported as liabilities in the governmental funds. Long-term liabilities at year end consist of:		
Loan payable	\$ (464,253)	<u>(464,253)</u>
Net position of governmental activities		<u><u>\$ 1,171,457</u></u>

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

# PERSEUS HOUSE CHARTER SCHOOL OF EXCELLENCE

## Statement of Revenues, Expenditures and Changes in

### Fund Balance-Governmental Fund

For the Year Ended June 30, 2013

	<u>General Fund</u>
Revenues	
Local sources	\$ 5,402,361
State sources	432,624
Federal sources	<u>1,043,180</u>
Total revenues	<u>6,878,165</u>
Expenditures	
Instruction	3,694,534
Support services	3,145,679
Noninstructional services	23,171
Facilities acquisition, construction and improvement	66,938
Debt service	<u>182,862</u>
Total expenditures	<u>7,113,184</u>
Excess of revenues over expenditures	<u>(235,019)</u>
Other financing sources (uses)	
Refund of prior year expenditures	<u>(7,695)</u>
Total other financing sources	<u>(7,695)</u>
Net change in fund balance	(242,714)
Fund Balance, July 1, 2012	<u>406,740</u>
Fund Balance, June 30, 2013	<u><u>\$ 164,026</u></u>

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

**PERSEUS HOUSE CHARTER SCHOOL OF EXCELLENCE**  
**Reconciliation of the Statement of Revenues, Expenditures and**  
**Changes in Fund Balance of Governmental Fund to the**  
**Statement of Activities**  
**For the Year Ended June 30, 2013**

Net change in Fund Balance - Governmental Fund		\$ (242,714)
Capital outlay, reported as expenditures in the governmental funds, are shown as capital assets in the statement of net position		66,938
Depreciation expense on governmental capital assets is included in the governmental activities in the statement of activities		(247,044)
<p>The issuance of debt provides current financial resources to governmental funds, while the repayment of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has an effect on net position. These differences in the treatment of long-term debt and related items are as follows:</p>		
Loan repayments	\$ 160,698	160,698
Change in net position of government activities		\$ (262,122)

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

**PERSEUS HOUSE CHARTER SCHOOL OF EXCELLENCE**  
**Statement of Revenues, Expenditures and Changes in Fund Balance-**  
**Budget and Actual-General Fund**  
**For the Year Ended June 30, 2013**

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Local sources	\$ 4,919,459	\$ 6,005,454	\$ 5,402,361	\$ (603,093)
State sources	324,128	230,646	432,624	201,978
Federal sources	1,043,036	993,142	1,043,180	50,038
Total revenues	<u>6,286,623</u>	<u>7,229,242</u>	<u>6,878,165</u>	<u>(351,077)</u>
Expenditures				
Instruction	3,457,792	3,842,447	3,694,534	147,913
Support service	2,694,339	2,886,456	3,145,679	(259,223)
Noninstructional services	7,800	8,676	23,171	(14,495)
Facilities acquisition, construction and improvement	-	50,000	66,938	(16,938)
Debt service	-	183,558	182,862	696
Total expenditures	<u>6,159,931</u>	<u>6,971,137</u>	<u>7,113,184</u>	<u>(142,047)</u>
Excess of revenues over expenditures	<u>126,692</u>	<u>258,105</u>	<u>(235,019)</u>	<u>(493,124)</u>
Other financing sources (uses)				
Refund of prior year receipts (expenditures)	-	-	(7,695)	(7,695)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(7,695)</u>	<u>(7,695)</u>
Net change in fund balance	126,692	258,105	(242,714)	(500,819)
Fund Balance, July 1, 2012	<u>406,740</u>	<u>406,740</u>	<u>406,740</u>	<u>-</u>
Fund Balance, June 30, 2013	<u>\$ 533,432</u>	<u>\$ 664,845</u>	<u>\$ 164,026</u>	<u>\$ (500,819)</u>

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

**PERSEUS HOUSE CHARTER SCHOOL OF EXCELLENCE**  
**Notes to Financial Statements**  
**June 30, 2013**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Perseus House Charter School of Excellence have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

**A. Reporting Entity**

The Perseus House Charter School of Excellence ("Charter School") is a not-for-profit corporation organized on January 30, 2003 under the Nonprofit Corporation Law of 1988 and is operated to provide a community charter school, as defined in and in accordance with the Act of March 10, 1949, known as the Public School Code of 1949, as amended by the addition of Article XVII-A, known as the Charter School Law. The Charter School of Excellence provides non-traditional educational opportunities to foster academic excellence through partnerships with family, community, and school. The School operates out of three different locations each with its own unique program. The Charter School is exempt from federal and state income taxes under Internal Revenue Code Section 501 (c) (3).

For financial reporting purposes, Perseus House Charter School of Excellence includes all funds that are controlled by or dependent on the School. Control by or dependence on the School was determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligation of the School, obligation of the School to finance any deficits that may occur, or receipt of significant subsidies from the School. As required by generally accepted accounting principles, the financial statement of the reporting entity includes those of the primary government.

**B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct Expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All revenues not classified as program revenues are reported instead as *general revenues*.

### C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported 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 related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both 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 fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

All other revenue items are considered to be measurable and available only when cash is received by the School.

The School reports the following major governmental fund:

**The General Fund** is the School's primary operating fund. It accounts for all financial resources of the School.

When both restricted and unrestricted resources are available for use, it is the Charter School's policy to use restricted resources first then unrestricted resources as they are needed.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**D. Cash and Cash Equivalents**

Cash and cash equivalents are cash on hand, as well as demand deposits, investments, and certificates of deposit included in pooled cash and non-pooled investments with original maturities of three months or less.

**E. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**F. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental column in the government-wide financial statements. The School does not have any infrastructure assets. The School maintains a \$1,000 threshold for additions to capital assets. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Depreciation has been provided using the straight-line method. The estimated useful lives of the various classes of depreciable capital assets are as follows:

	<u>Life - Years</u>
Equipment	3-10
Autos, trucks, and vans	5
Improvements	27.5

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### **G. Estimates**

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

### **H. Net Position/Fund Balance**

#### Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

#### Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the government fund financial statements a flow consumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

#### Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### **I. Compensated Absences**

The Charter School accrues vacation within the government-wide and fund statements. The balance at June 30, 2013 was \$63,530.

The Charter School does not permit the carryover of unused sick days. Accordingly, the financial statements do not contain any provision for unused sick time.

### **J. Donated Materials and Services**

Some of the Charter School's support is provided by contributions/in-kind. Such donated materials are recorded as revenue at their fair market value and are recorded as an expense or capital addition as appropriate.

### **K. Unearned Revenues**

Unearned revenues are reported in government-wide financial statements and fund financial statements. The unearned revenues will be recognized as revenue in the fiscal year they are earned in accordance with the accrual basis of accounting. Unearned revenues represent grant monies received but not yet earned.

## NOTE 2 - BUDGETARY INFORMATION

An annual budget is adopted for the General Fund. The budget is adopted on a basis consistent with generally accepted accounting principles. All annual appropriations lapse at fiscal year end.

The School follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to June 30, a proposed operating budget is submitted to the School Board for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Prior to June 30, the budget is adopted by the Board.
3. The Chief Financial Officer is authorized to transfer budgeted amounts within a specific budget object; any other transfers or revisions that alter the total expenditures of any fund must be approved by the School Board.

The total expenditures exceeded the budget by \$142,047. This was mainly related to increases in health insurance and unemployment expenses.

### NOTE 3 - CASH AND CASH EQUIVALENTS

#### Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to it. The School does not have a policy for custodial credit risk. As of June 30, 2013, \$187,516 of the School's bank balance of \$437,516 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	<u>\$ 187,516</u>
Total	<u><u>\$ 187,516</u></u>

#### Reconciliation to Financial Statements

Uncollateralized amount above	\$ 187,516
Plus: Insured amount	250,000
Add: Deposits in transit	-
Less: Outstanding checks	<u>(13,362)</u>
Carrying amount bank balances	424,154
Petty cash	<u>925</u>
Total cash and cash equivalents per financial statements	<u><u>\$ 425,079</u></u>

### NOTE 4 - OPERATING LEASE

As of June 30, 2013, the School leases buildings under agreements with Lovell Place, Perseus House, Inc., and Mount Calvary Church. The leases expire on June 30, 2017. Total expense for the year ended June 30, 2013 was \$528,731. The future minimum lease payments are as follows:

<u>Year Ending</u>	<u>Total</u>
2014	\$ 534,005
2015	538,631
2016	543,317
2017	548,064

## NOTE 5 - CAPITAL ASSETS

Capital asset activity for the year is as follows:

	June 30, 2012	Additions	Deletions/ Adjustments	June 30, 2013
Governmental activities				
Capital assets depreciated				
Furniture and equipment	\$1,507,671	\$ 34,283	\$ -	\$ 1,541,954
Leasehold improvement	1,064,392	32,655	-	1,097,047
Vehicles	85,738	-	-	85,738
	<u>2,657,801</u>	<u>66,938</u>	<u>-</u>	<u>2,724,739</u>
Less accumulated depreciation				
Furniture and equipment	(879,939)	(195,653)	-	(1,075,592)
Leasehold improvement	(59,113)	(47,239)	-	(106,352)
Vehicles	(66,959)	(4,152)	-	(71,111)
	<u>(1,006,011)</u>	<u>(247,044)</u>	<u>-</u>	<u>(1,253,055)</u>
Total capital assets being depreciated, net	<u>\$1,651,790</u>	<u>\$ (180,106)</u>	<u>\$ -</u>	<u>\$ 1,471,684</u>

Depreciation was charged to functions/program of the primary government as follows:

Operation and maintenance	<u>\$ 247,044</u>
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## NOTE 6 - SELF INSURANCE

### A. Health Insurance

The Charter School's self-insurance program pays accident and health insurance coverage for Charter School employees on a cost-reimbursement basis. Under the program, the Charter School is obligated for claim payments.

A stop-loss insurance contract executed with an insurance carrier covers individual claims in excess of \$55,000, up to \$1,000,000 maximum.

During the year ended June 30, 2013, total claims expense and stop-loss insurance expense were approximately \$547,449. Claims expense, recorded as a general fund expenditure, represents claims processed as of June 30, 2013 and includes estimated unprocessed claims payable.

NOTE 6 - SELF INSURANCE (CONTINUED)

The claims liability of \$51,000 is based on the requirements of Governmental Accounting Standards Board (GASB) Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicated that it is probable that a liability had been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the claims liability is as follows:

Claims liability, June 30, 2011	\$	(73,215)
Current year premiums		361,537
Claim payments and administration		<u>(320,522)</u>
Claims liability, June 30, 2012		(32,200)
Current year premiums		528,649
Claim payment and administration		<u>(547,449)</u>
Claims liability, June 30, 2013	\$	<u>(51,000)</u>

Future liability that may arise as a result of self-insurance is not readily determinable and cannot be reasonably estimated. Thus, the financial statements do not reflect a contingent liability for any unasserted claims.

NOTE 7 - RECEIVABLES

Receivables as of June 30, 2013 for the government's individual major fund including the applicable allowances for uncollectible accounts are as follows:

<u>Receivables</u>	<u>General</u>	<u>Total</u>
Federal and state grants	\$ 289,913	\$ 289,913
Other	<u>683,499</u>	<u>683,499</u>
Gross receivables	973,412	973,412
Less: Allowance for uncollectibles	<u>-</u>	<u>-</u>
	<u>\$ 973,412</u>	<u>\$ 973,412</u>

NOTE 8 - RISK MANAGEMENT

The School is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The School has purchased various insurance policies to safeguard its assets from risk of loss. Insurance coverage appears to be consistent with previous years. During the year ended June 30, 2013, no settlements exceeded insurance coverage.

## NOTE 9 - RETIREMENT PLAN

### Plan Description

The Perseus House Charter School of Excellence contributes to the Public School Employees' Retirement System (the System), a governmental cost-sharing multiple-employer defined benefit pension plan. The System provides retirement and disability, legislative mandated ad hoc cost-of-living adjustments, and healthcare insurance premium assistance to qualifying annuitants. The Public School Employees' Retirement Code (Act No. 96 as of October 2, 1975, as amended) (24 PA. C. S. 8101-8535) holds the authority to establish and amend benefit provisions.

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 Public School Employees' Retirement System, P.O. Box 125, Harrisburg, PA 17108-0125.

### Funding Policy

Public School Employees' Retirement System has four membership classes: T-C, T-D, T-E and T-F. The rate of the contribution an employee pays toward his account is based on the date of hire and/or membership class selected as follows:

- A Class T-C member who enrolled before July 22, 1983 has a contribution rate of 5.25 percent. A Class T-D member who enrolled before July 22, 1983 has a contribution rate of 6.50 percent.
- A Class T-C member enrolled on July 22, 1983 through and including June 30, 2011 will have a contribution rate of 6.50 percent. A Class T-D member who enrolled on July 22, 1983 through and including June 30, 2011 will have a contribution rate of 7.50 percent.

Those who become members for the first time on or after July 1, 2011 may choose between two classes of membership in the System.

- A Class T-E member's base employee contribution rate with "shared risk" contribution levels may fluctuate between 7.50 and 9.50 percent.
- A Class T-F member's base employee contribution rate with "shared risk" contribution levels may fluctuate between 10.30 and 12.30 percent.

For fiscal year ended June 30, 2013, the rate of employer contribution was 12.36 percent of covered payroll.

The Charter School's contributions to the system for the years ending June 30, 2013, 2012, and 2011 were \$435,342, \$301,319, and \$201,237, respectively, equal to the required contributions for each year.

NOTE 9 - RETIREMENT PLAN (CONTINUED)

Shared Risk

With a “shared risk” program, Class T-E and Class T-F members benefit when investments of the fund are doing well and share some of the risk when investments under perform. With a Class T-E or Class T-F, your contribution rate will stay within the specified range, but may increase or decrease by 0.50 percent within the specified range every three years, starting on July 1, 2015. The member contribution rate will never go below the base rate or above the highest percentage rate.

NOTE 10 - LONG-TERM DEBT

On December 8, 2010, the Charter School entered into a loan agreement with the Erie County General Authority to fund the acquisition of certain kitchen equipment to be installed at its leased premises located at Lovell Place. The loan is secured by the kitchen equipment acquired with the loan proceeds with a carryover value of \$459,685. The principal amount of the loan is \$500,000 with an interest rate of 3.29% and a maturity date of December 8, 2015. The balance outstanding as of June 30, 2013 was \$251,625.

Annual debt service requirements to maturity of the above loan agreement are as follows:

Year	Principal	Interest	Total
2014	\$ 101,800	\$ 6,657	\$ 108,457
2015	105,149	3,308	108,457
2016	44,676	364	45,040
Totals	\$ 251,625	\$ 10,329	\$ 261,954

On August 1, 2011, the Charter School signed an installment promissory note with Moxie Ate, LLC in the amount of \$328,500 in order to lease additional space at Lovell Place. The note is secured by assets of the Charter School. The interest rate on the loan is 5.25 percent with a maturity date of July 1, 2016. The balance outstanding as of June 30, 2013 was \$212,628.

Annual debt service requirements to maturity of the above loan agreement are as follows:

Year	Principal	Interest	Total
2014	\$ 65,235	\$ 9,607	\$ 74,842
2015	68,743	6,099	74,842
2016	72,467	2,375	74,842
2017	6,183	27	6,210
Totals	\$ 212,628	\$ 18,108	\$ 230,736

## NOTE 10 - LONG-TERM DEBT (CONTINUED)

The following is a summary of changes in long-term debt during the fiscal year:

Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Loan payable	\$ 350,418	\$ -	\$ (98,793)	\$ 251,625	\$ 251,625
Note payable	274,533	-	(61,905)	212,628	65,235
Total	<u>\$ 624,951</u>	<u>\$ -</u>	<u>\$ 160,698</u>	<u>\$ 464,253</u>	<u>\$ 316,860</u>

The loan covenants related to the loan payable require that the School maintain a debt service ratio of at least 1.2 to 1.0. While the School has been current with their debt payments, the School is not in compliance with this covenant; therefore, the entire balance is considered current due within one year.

## NOTE 11 - LINE OF CREDIT

The Charter School has established a line of credit with a local financial institution to be used for general operating expenses with a rate set at the prime rate. Amounts borrowed on the line are secured by the Charter School's accounts receivable. At June 30, 2013, the Charter School had an outstanding balance of \$0.

## NOTE 12 – ADVANCE PAYABLE - PERSEUS HOUSE, INC.

Perseus House Inc. has advanced monies to Perseus House Charter School of Excellence, Inc. at various times during the year. The amount payable as of June 30, 2013 is \$285,000. The Charter School may be charged interest on the outstanding balance from the date the funds are transferred until the date they are repaid. Interest would be determined as follows:

- a. When the lending organization loans funds from its general fund, interest is based on the rate of interest paid on the sweep account of the lender. During the fiscal year ended June 30, 2013, this rate ranged between 0.15% and 0.20%.
- b. When the lending organization loans funds from its line of credit, interest is based on the rate of interest paid on the line of credit. During the fiscal year ended June 30, 2013, this rate was 3.25%.

## NOTE 13 - ACCOUNTS PAYABLE - PERSEUS HOUSE, INC.

The Perseus House Charter School is invoiced by Perseus House, Inc. for various expenses including school alternative education programs, health insurance of employees of both organizations, utilities, and other building related expenses. The balance owed to Perseus House, Inc. as of June 30, 2013 was \$459,840.

## NOTE 14 - SUBSEQUENT EVENTS

The School has evaluated subsequent events through August 28, 2013, the date which the financial statements were available to be issued.

# PERSEUS HOUSE CHARTER SCHOOL OF EXCELLENCE

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Local sources	\$ 4,919,459	\$ 6,005,454	\$ 5,402,361	\$ (603,093)
State sources	324,128	230,646	432,624	201,978
Federal sources	1,043,036	993,142	1,043,180	50,038
Total revenues	<u>6,286,623</u>	<u>7,229,242</u>	<u>6,878,165</u>	<u>(351,077)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Regular programs	2,648,869	3,179,938	2,901,550	278,388
Special education programs	733,923	662,509	792,984	(130,475)
Other instructional programs	75,000	-	-	-
Total instruction	<u>3,457,792</u>	<u>3,842,447</u>	<u>3,694,534</u>	<u>147,913</u>
<b>Support services</b>				
Pupil personnel	410,455	422,117	461,945	(39,828)
Instructional staff	161,050	143,587	193,724	(50,137)
Administrative	887,300	995,311	1,135,580	(140,269)
Pupil health	57,445	156,913	165,587	(8,674)
Business	89,826	89,891	100,338	(10,447)
Operation and maintenance of plant services	687,982	760,769	754,680	6,089
Student transportation services	5,550	5,550	7,099	(1,549)
Central	204,731	148,888	178,980	(30,092)
Other support services	190,000	163,430	147,746	15,684
Total support services	<u>2,694,339</u>	<u>2,886,456</u>	<u>3,145,679</u>	<u>(259,223)</u>
<b>Operation of noninstructional services</b>				
Student activities	7,800	8,676	23,171	(14,495)
Total noninstructional services	<u>7,800</u>	<u>8,676</u>	<u>23,171</u>	<u>(14,495)</u>
Facilities acquisition and construction	-	50,000	66,938	(16,938)
Debt service	-	183,558	182,862	696
Total expenditures	<u>6,159,931</u>	<u>6,971,137</u>	<u>7,113,184</u>	<u>(142,047)</u>
Excess of revenues over/(under) expenditures	<u>126,692</u>	<u>258,105</u>	<u>(235,019)</u>	<u>(493,124)</u>
<b>Other financing sources/(uses)</b>				
Refunds of prior year expenditures	-	-	(7,695)	(7,695)
Total other financing sources	<u>-</u>	<u>-</u>	<u>(7,695)</u>	<u>(7,695)</u>
Net change in fund balance	126,692	258,105	(242,714)	(500,819)
Fund Balance - July 1, 2012	<u>406,740</u>	<u>406,740</u>	<u>406,740</u>	<u>-</u>
Fund Balance - June 30, 2013	<u>\$ 533,432</u>	<u>\$ 664,845</u>	<u>\$ 164,026</u>	<u>\$ (500,819)</u>



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FELIX & GLOEKLER, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

2306 Peninsula Drive · Erie, Pennsylvania 16506

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**Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

To the Members of the Board  
Perseus House Charter School of Excellence  
Erie, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Perseus House Charter School of Excellence as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Perseus House Charter School of Excellence's basic financial statements and have issued our report, thereon, dated August 28, 2013.

**Internal Control Over Financial Reporting**

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

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

**Independent Auditors' Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With Government Auditing Standards  
(Continued)**

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Perseus House Charter School of Excellence's financial statements are free from 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.

*Felix and Gloekler, P.C.*

Felix and Gloekler, P.C.

August 28, 2013  
Erie, Pennsylvania



FELIX & GLOEKLER, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

2306 Peninsula Drive · Erie, Pennsylvania 16506

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

Board of Directors  
Perseus House Charter School of Excellence  
Erie, Pennsylvania

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

We have audited Perseus House Charter School of Excellence'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 Perseus House, Inc.'s major federal programs for the year ended June 30, 2013. Perseus House Charter School of Excellence'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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Perseus House Charter School of Excellence'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 Government, 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 Perseus House Charter School of Excellence's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

**Opinion on Each Major Federal Program**

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

**Report on Internal Control Over Compliance**

Management of Perseus House Charter School of Excellence 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 Perseus House Charter School of Excellence'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 Perseus House Charter School of Excellence'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 the 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.

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

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

*Felix and Gloekler, P.C.*

Felix and Gloekler, P.C.

August 28, 2013  
Erie, Pennsylvania

**PERSEUS HOUSE CHARTER SCHOOL OF EXCELLENCE**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Source Code</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor Number</u>	<u>Grant Period</u>
<u>U.S. Department of Education</u>				
Passed through Pennsylvania Department of Education				
Title I Improving Basic Programs	I	84.010	013-120671	7/01/2011 - 9/30/2012
Title I Improving Basic Programs	I	84.010	013-130671	7/11/2012 - 9/30/2013
Title I Delinquent	I	84.010	107-120671	7/01/2011 - 9/30/2012
Title I Delinquent	I	84.010	107-130671	7/11/2012 - 9/30/2013
Program Improv - Set Aside	I	84.010	042-120671	7/1/2012 - 9/30/2013
Total Title I Cluster				
Title II Improving Teacher Quality	I	84.367	020-120671	7/01/2011 - 9/30/2012
Title II Improving Teacher Quality	I	84.367	020-130671	7/11/2012 - 9/30/2013
Subtotal				
Title II Improving Education Technology	I	84.318	055-110671	6/1/2012 - 9/30/12
Title III - English Language Acquisition Grants	I	84.365	010-120671	7/01/2011 - 9/30/2012
Title III - English Language Acquisition Grants	I	84.365	010-130671	7/11/2012 - 9/30/2013
Subtotal				
School Improvement Grant	I	84.377	142-123671	7/10/12 - 9/30/13
Twenty-First Century Community Learning Centers	I	84.287	187938-001	12/01/2011 - 9/30/2012
Twenty-First Century Community Learning Centers	I	84.287	187938-001	7/01/2012 - 9/30/2013
Subtotal				
Passed Through Northwest Tri-County IU				
IDEA Part B	I	84.027	N/A	7/01/2011 - 9/30/2012
IDEA Part B	I	84.027	N/A	7/01/2012 - 9/30/2013
Subtotal				
Total U.S. Department of Education				
Total Expenditures of Federal Awards				

\* Denotes CFDA Cluster Total

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

<u>Accrued/ (Deferred) Revenue at July 1, 2012</u>	<u>Total Received for the Year</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) Revenue at June 30, 2013</u>
\$ (5,230)	\$ (5,230)	\$ -	\$ -	\$ -
-	252,342	267,617	267,617	15,275
-	793	793	793	-
-	146,953	146,953	146,953	-
-	38,436	38,436	38,436	-
* (5,230)	433,294	453,799	453,799	15,275
267	267	-	-	-
-	15,931	16,099	16,099	168
267	16,198	16,099	16,099	168
-	40,000	40,000	40,000	-
4,076	4,076	-	-	-
-	44,844	44,844	44,844	-
4,076	48,920	44,844	44,844	-
-	231,000	231,000	231,000	-
-	58,118	58,118	58,118	-
-	-	34,785	34,785	34,785
-	58,118	92,903	92,903	34,785
18,883	18,883	-	-	-
-	88,558	140,774	140,774	52,216
18,883	107,441	140,774	140,774	52,216
17,996	934,971	1,019,419	1,019,419	102,444
<u>\$ 17,996</u>	<u>\$ 934,971</u>	<u>\$ 1,019,419</u>	<u>\$ 1,019,419</u>	<u>\$ 102,444</u>

**PERSEUS HOUSE CHARTER SCHOOL OF EXCELLENCE**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Perseus House Charter School of Excellence under programs of the federal government for the year ended June 30, 2013. 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*. Because the schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position changes in net position or cash flows of Perseus House Charter School. Such expenditures are recognized following cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein contained types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Pass-through entity identifying numbers are presented where available.

**NOTE 3 - SUBRECIPIENTS**

Of the federal expenditures presented in the schedule, Perseus House Charter School of Excellence provided federal awards to subrecipients as follows:

Perseus House, Inc. – Title I Delinquent – CFDA # 84.010 – \$147,746

**NOTE 4 - NON-CASH ASSISTANCE**

The value of federal awards expended in the form of non-cash assistance, insurance and loans: None.

**PERSEUS HOUSE CHARTER SCHOOL OF EXCELLENCE**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2013**

1. Summary of auditors' results

- (i) Type of report issued on the financial statements:  
Unqualified opinion.
- (ii) Significant deficiencies that were material weaknesses in internal control: N/A
- (iii) The audit disclosed no noncompliance which is material to the financial statements.
- (iv) Significant deficiencies that are material weaknesses in internal control over major programs: N/A
- (v) Type of report issued on compliance for major programs:  
Unqualified opinion.
- (vi) The audit disclosed no audit findings which are required to be reported.
- (vii) Major programs:

Title I Cluster	CFDA # 84.010
-----------------	---------------
- (viii) Dollar threshold used to distinguish between Type A and Type B programs: \$300,000.
- (ix) Perseus House Charter School of Excellence qualified as a low-risk auditee.

2. Findings required to be reported in accordance with generally accepted government auditing standards

None

3. Findings and questioned costs for Federal awards

None

**PERSEUS HOUSE CHARTER SCHOOL OF EXCELLENCE**  
**Summary Schedule of Prior Audit Findings**  
**For the Year Ended June 30, 2013**

1. Prior significant deficiencies: None
2. Prior material noncompliance with provisions of laws, regulations, contracts, or grant agreements related to a major program: None
3. Known questioned costs greater than \$10,000: None

**PERSEUS HOUSE CHARTER SCHOOL OF EXCELLENCE**  
**Corrective Action Plan**  
**For the Year Ended June 30, 2013**

Not applicable. There were no current year findings required to be reported.

**PERSEUS HOUSE CHARTER SCHOOL OF EXCELLENCE**  
**List of Report Distribution**  
**For the Year Ended June 30, 2013**

The following is a listing of all agencies to which the audit reports are distributed:

1. United States Bureau of the Census
2. Commonwealth of Pennsylvania Bureau of Audits
3. Northwest Tri-County Intermediate Unit



**pennsylvania**  
DEPARTMENT OF EDUCATION

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

November 9, 2012

Mr. Robert Oliver  
CEO  
Perseus House CS of Excellence  
1511 Peach Street  
Erie, PA 16501

Dear Mr. Oliver:

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

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

Sincerely,

Susan McCrone  
Chief

Division of Federal Programs

cc: Project File  
Federal Programs Coordinator

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

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

Charter School: Perseus House CS of Excellence

Chief Executive Officer: Dr. Robert Oliver

Special Education Director/Coordinator: Christopher Fortin

BSE Special Education Adviser: Connie McBroom

Date of Report: July 03, 2013

Date Final Report Sent to LEA: August 02, 2012

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

First Visit Date: August 30, 2012

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

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

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					2 0 0 3 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					2 1 0 2 0 0	P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum.  Always Sometimes Rarely Never Don't Know Does not Apply			
Y						18. <b>FSA-SURROGATE PARENTS (STUDENTS REQUIRING)</b>  <b>Standard:</b> The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.			
Y						19. <b>FSA-PERSONNEL TRAINING</b>  <b>Standard:</b> In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.			
						<b>INTERVIEW RESULTS (General &amp; Special Education Teacher)</b>			
10	0	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
10	0	0				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
10	0	0				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
10	0	0				GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	4				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
10	0	0				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
Y						20. <b>FSA-INTENSIVE INTERAGENCY APPROACH</b>  <b>Standard:</b> The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.			
Y						21. <b>FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION</b>  <b>Standard:</b> The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation			
						<b>Topical Area 2: Delivery of Service</b>			
Y						17. <b>FSA-PUBLIC SCHOOL ENROLLMENT</b>  <b>Standard:</b> The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						17B. <b>FSA-PUBLIC SCHOOL ENROLLMENT</b>  <b>Standard:</b> Timely provision of FAPE for students who transfer public agencies within state, and from another state.			
Y						22. <b>FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION</b>  <b>Standard:</b> LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						23. <b>FSA-EDUCATIONAL BENEFIT REVIEW</b>  <b>Standard:</b> The IEP meets procedural compliance and is reasonably calculated to enable the child to advance appropriately toward attaining their annual goals.			
						<b>CLASSROOM OBSERVATIONS</b>			
12	0	0		0		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
12	0	0		0		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			
0	0	12		0		CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?			
11	0	1		0		CO 4. If the student is in a regular education setting, is he/she participating in the lesson taught by the general education teacher or a co-teacher?			
12	0	0		0		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?			
5	0	0		7		CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?			
12	0	0		0		CO 7. Does this setting coincide with the student's IEP with regard to the extent to which the student is educated with non-disabled peers?			
						<b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>			
					5 0 0 0 0 0	P 55. My child does classroom work in a regular classroom with students without disabilities.  Always Sometimes Rarely Never Don't Know Does not Apply			
						P 56. My child participates or has the opportunity to participate in school activities other than classroom work, including extra-curricular activities, with students without disabilities.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					3 0 0 0 2 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					5 0 0 0 0 0	P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled. Always Sometimes Rarely Never Don't Know Does not Apply			
					3 0 0 0 1 1	P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel. Always Sometimes Rarely Never Don't Know Does not Apply			
10	0	0				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
10	0	0				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
10	0	0				GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
10	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
10	0	0				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
9	1	0				GE 80. Is the student making progress within the general education curriculum?			
9	1	0				GE 80a. In your opinion, is this student benefiting from participation in your general education classroom?			
0	0	1				GE 80b. If yes, in what ways?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Benefits from SDIs and modifications and extended time. Prompts, one on one, smallest class. Has better peer relationships - gaining friendships. Reading skills, better role models, safe environment. Social skills. Needs the challenge of the regular ed class & social skills. Student is learning more appropriate responses & increasing time on task. Provides role models & social skills development. Student has behavior issues - role models in general ed & interactions.			
0	0	9				GE 80c. If no, what does this student need that he/she is not receiving in your class? Attendance is a problem. More science equipment for hands on.			
9	0	1				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
10	0	0				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10				GE 85b. If no, what training or support would assist you?			
5	0	5				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
10	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
10	0	0				SE 95a. In the most recent IEP meeting for this student, did you discuss whether he/she could be educated in a general education classroom for the entire school day?			
1	8	1				SE 95b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	9				SE 95c. If yes, what reasons were discussed for recommending removal? Present levels, slower pace.			
0	0	9				SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? By subject/course.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				SE 95e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
10	0	0				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
4	0	6				SE 97. Have necessary supports been offered and/or provided to enable that participation?			
3	0	7				SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?			
10	0	0				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
5	4	1				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			
10	0	0				SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom?			
						<b>Topical Area 3: Performance Indicators</b>			
		X				5A. <b>FSA-EFFECTIVE USE OF DISPUTE RESOLUTION</b>  <b>Standard:</b> The LEA uses dispute resolution processes for program improvement.			
	N					6. <b>FSA-GRADUATION RATES (SPP)</b>  <b>Standard:</b> The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.	The LEA will submit an improvement plan that addresses graduation rates. The improvement plan will be submitted by March 1, 2013.	08/02/2013 PDE/BSE Advisers PaTTAN Consultants IU Consultants District Personnel	03/01/2013
	N					7. <b>FSA-DROPOUT RATES (SPP)</b>  <b>Standard:</b> The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.	The LEA will submit an improvement plan that addresses dropout rates. The improvement plan will be submitted by March 1, 2013.	08/02/2013 PDE/BSE Advisers PaTTAN Consultants IU Consultants District Personnel	03/01/2013

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						8A. <b>FSA-SUSPENSION RATES</b>  <b>Standard:</b> The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			
Y						11. <b>FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP)</b>  <b>Standard:</b> Students with disabilities are provided for in the least restrictive environment			
Y						16. <b>FSA-PARTICIPATION IN PSSA AND PASA (SPP)</b>  <b>Standard:</b> The LEA's population of students who participate in state assessment is comparable with the state data.			
Y						16A. <b>FSA-DISTRICT-WIDE ASSESSMENT</b>			
						<b>Topical Area 4: Evaluation and Reevaluation Process and Content</b>			
						<b>CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION</b>			
						<b>PERMISSION TO EVALUATE (File Reviews)</b>			
0	0	11				FR 153. PTE-Consent Form is present in the student file			
0	0	11				FR 154. Demographic data			
0	0	11				FR 155. Reason(s) for referral for evaluation			
0	0	11				FR 156. Proposed types of tests and assessments			
0	0	11				FR 157. Contact person's name and contact information			
0	0	11				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
0	0	11				FR 159. Parent has selected a consent option			
						<b>PERMISSION TO REEVALUATE (File Reviews)</b>			
0	0	11				FR 194. PTRE-Consent Form is present in the student file			
0	0	11				FR 195. Demographic data			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	11				FR 196. Reason for reevaluation			
0	0	11				FR 197. Types of assessment tools, tests and procedures to be used			
0	0	11				FR 198. Contact person's name and contact information			
0	0	11				FR 199. Parent has selected a consent option			
0	0	11				FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
						<b>AGREEMENT TO WAIVE REEVALUATION (File Reviews)</b>			
0	0	11				FR 201. Agreement to Waive Reevaluation is present in the student file			
0	0	11				FR 202. Waiver was completed within required timelines (3 years (2 years for any MR student or any student placed in an Approved Private School) from date of ER, prior RR, or Agreement to Waive RR)			
0	0	11				FR 203. Reason reevaluation is not necessary at this time is included			
0	0	11				FR 204. Contact person's name and contact information			
0	0	11				FR 205. Parent has selected a consent option			
0	0	11				FR 206. Parent signature			
						<b>EVALUATION REPORT (INITIAL) (File Reviews)</b>			
0	0	11				FR 160. ER is present in the student file			
0	0	11				FR 161. Evaluation was completed within timelines			
0	0	11				FR 162. A copy of the ER was disseminated to parents at least 10 school days prior to meeting of the IEP team (unless this requirement is waived by parent in writing)			
0	0	11				FR 163. Demographic data			
0	0	11				FR 164. Date report was provided to parent			
0	0	11				FR 165. Reason(s) for referral			
0	0	11				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	11				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
0	0	11				FR 168. Teacher observations and observations by related service providers, when appropriate			
0	0	11				FR 169. Recommendations by teachers			
0	0	11				FR 170. The student's physical condition (including health, vision, hearing); social or cultural background; and adaptive behavior relevant to the student's suspected disability and potential need for special education			
0	0	11				FR 171. Assessments, including when appropriate, current classroom based assessments, aptitude and achievement tests; local and/or state assessments; behavioral assessments; vocational technical education assessment results; interests, preferences, aptitudes (for secondary transition); etc.			
0	0	11				FR 172. If an assessment is not conducted under standard conditions, description of the extent to which it varied from standard conditions (including if the assessment was given in the student's native language or other mode of communication)			
0	0	11				FR 173. Lack of appropriate instruction in reading			
0	0	11				FR 174. Lack of appropriate instruction in math			
0	0	11				FR 175. Limited English proficiency			
0	0	11				FR 176. Present levels of academic achievement			
0	0	11				FR 177. Present levels of functional performance			
0	0	11				FR 178. Behavioral information			
0	0	11				FR 179. Conclusions			
0	0	11				FR 180. Disability Category			
0	0	11				FR 181. Recommendations for consideration by the IEP team			
0	0	11				FR 182. Evaluation Team Participants documented			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	11				FR 183. For students evaluated for SLD documentation of Agree/Disagree			
0	0	11				FR 184. Documentation that the student does not achieve adequately for age, etc.			
0	0	11				FR 185. Indication of process(es) used to determine eligibility			
0	0	11				FR 186. Instructional strategies used and student-centered data collected			
0	0	11				FR 187. Educationally relevant medical findings, if any			
0	0	11				FR 188. Effects of the student's environment, culture, or economic background			
0	0	11				FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
0	0	11				FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
0	0	11				FR 191. Observation in the student's learning environment			
0	0	11				FR 192. Other data if needed			
0	0	11				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						<b>REEVALUATION REPORT (File Reviews)</b>			
11	0	0				FR 207. RR is present in the student file			
9	2	0			18%	FR 208. Reevaluation was completed within timelines (either 60 calendar days from the date of LEA receipt of signed PTRE-Consent Form, excluding summer break, or within 3 years (2 years for any MR student or any student placed in an Approved Private School) of date of ER, prior RR, or Agreement to Waive RR)	The LEA will conduct professional development activities on mandated procedures as required for student documents.  PDE will conduct an on-site visit and record review to verify implementation of corrective action.	08/02/2013 PDE/BSE Advisers PaTTAN Consultants IU Consultants District Personnel	06/18/2013

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	4	1			40%	FR 209. A copy of the RR was disseminated to parents at least 10 school days prior to the meeting of the IEP team (unless this requirement was waived by a parent in writing)	The LEA will conduct professional development activities on mandated procedures as required for student documents.  PDE will conduct an on-site visit and record review to verify implementation of corrective action.	08/02/2013 PDE/BSE Advisers PaTTAN Consultants IU Consultants District Personnel	06/18/2013
11	0	0				FR 210. Demographic data			
11	0	0				FR 211. Date IEP team reviewed existing evaluation data			
11	0	0				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
11	0	0				FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
11	0	0				FR 214. Aptitude and achievement tests			
11	0	0				FR 215. Current classroom based assessments and local and/or state assessments			
11	0	0				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
11	0	0				FR 217. Teacher recommendations			
7	1	3			13%	FR 218. Lack of appropriate instruction in reading	LEA has provided BSE with a compliant document; no additional action is required	08/02/2013	08/30/2012
7	1	3			13%	FR 219. Lack of appropriate instruction in math	LEA has provided BSE with a compliant document; no additional action is required	08/02/2013	08/30/2012
7	1	3			13%	FR 220. Limited English proficiency	LEA has provided BSE with a compliant document; no additional action is required	08/02/2013	08/30/2012
10	0	1				FR 221. Conclusion regarding need for additional data is indicated			
10	0	1				FR 222. Reasons additional data are not needed are included			
11	0	0				FR 223. Determination whether the child has a disability and requires special education			
11	0	0				FR 224. Disability category(ies)			
11	0	0				FR 225. Summary of findings includes student's educational strengths and needs			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
11	0	0				FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
11	0	0				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
0	0	11				FR 228. Interpretation of additional data			
3	0	8				FR 229. Documentation that the student does not achieve adequately for age, etc.			
3	0	8				FR 230. Indication of process(es) used to determine eligibility			
3	0	8				FR 231. Instructional strategies used and student-centered data collected			
3	0	8				FR 232. Educationally relevant medical findings, if any			
3	0	8				FR 233. Effects of the student's environment, culture, or economic background			
3	0	8				FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
3	0	8				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
3	0	8				FR 236. Observation in the student's learning environment			
1	0	10				FR 237. Other data if needed			
3	0	8				FR 238. Statement for all 6 items			
9	1	1			10%	FR 239. Documentation of Evaluation Team Participants	LEA has provided BSE with a compliant document; no additional action is required	08/02/2013	08/30/2012
4	0	7				FR 240. Documentation that team members Agree/Disagree			
						<b>INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>			
5	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
5	0	0	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	0	0			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
2	0	1	2			P 27. If your child was not reevaluated when required (every 2 years for children with mental retardation, or any child placed in an Approved Private School, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation?			
1	4	0	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
0	4	1	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
0	4	1	0			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
1	0	9				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						<b>Topical Area 5: IEP Process and Content</b>			
						<b>INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)</b>			
11	0	0				FR 241. Invitation is present in the student file			
9	1	1			10%	FR 242. Invitation to Participate in the IEP Meeting was issued prior to the meeting (or documentation that parent signed waiver to move directly to IEP meeting)	The LEA will conduct professional development activities on mandated procedures as required for student documents.  PDE will conduct an on-site visit and record review to verify implementation of corrective action.	08/02/2013 PDE/BSE Advisers PaTTAN Consultants IU Consultants District Personnel	06/18/2013
11	0	0				FR 243. Demographic data			
11	0	0				FR 244. Purpose(s) of the meeting			
8	0	3				FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)			
7	0	4				FR 246. Transition planning and services - if appropriate, evidence that a representative of any participating agency was invited to the IEP team meeting with the prior consent of the parent or student			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	3				FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)			
11	0	0				FR 248. Invited IEP team members			
11	0	0				FR 249. Date/time/location of meeting			
11	0	0				FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
						<b>PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)</b>			
5	1	5			17%	FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file	LEA has provided BSE with a compliant document; no additional action is required	08/02/2013	08/30/2012
5	0	6				FR 252. Demographic data			
5	0	6				FR 253. Form designates IEP team member(s) for whom attendance is not necessary			
5	0	6				FR 254. Form designates which members will submit written input prior to the meeting			
5	0	6				FR 255. Parent written consent is documented			
					0 0 0	FR 256. The team members excused: a. General Education Teacher b. Special Education Teacher c. Local Education Agency Representative			
						<b>IEP CONTENT (File Reviews)</b>			
11	0	0				FR 257. IEP is present in the student file			
10	1	0			9%	FR 258. IEP was completed within timelines	The LEA will conduct professional development activities on mandated procedures as required for student documents.  PDE will conduct an on-site visit and record review to verify implementation of corrective action.	08/02/2013 PDE/BSE Advisers PaTTAN Consultants IU Consultants District Personnel	06/18/2013
11	0	0				FR 259. Demographic data			
11	0	0				FR 260. IEP implementation date			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
11	0	0				FR 261. Anticipated duration of services and programs			
5	0	6				FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			
						<b>DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)</b>			
11	0	0				FR 263. Parents			
8	0	3				FR 264. Student			
11	0	0				FR 265. General Education Teacher			
11	0	0				FR 266. Special Education Teacher			
11	0	0				FR 267. Local Education Agency Representative			
0	0	11				FR 268. Career/Technical Education (CTE) Representative			
0	0	11				FR 269. CTE Representative was in attendance if student was attending CTE			
0	0	11				FR 270. Community Agency Representative			
0	0	11				FR 271. Teacher of the Gifted			
6	0	5				FR 272. Written input provided by IEP team member(s) excused from participating in the IEP meeting if the invitation stated they were to provide written input			
11	0	0				FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year			
						<b>SPECIAL CONSIDERATIONS (File Reviews)</b>			
0	0	11				FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate			
0	0	11				FR 275. If the student is deaf or hard of hearing, a communication plan			
0	0	11				FR 276. If the student has communication needs, needs must be addressed in the IEP			
0	0	11				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	11				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
0	0	11				FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques			
2	0	9				FR 280. If the student has other special considerations, these are addressed in the IEP			
						<b>PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)</b>			
11	0	0				FR 281. Student's present levels of academic achievement			
11	0	0				FR 282. Student's present levels of functional performance			
8	0	3				FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)			
9	0	2				FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)			
11	0	0				FR 285. How the student's disability affects involvement and progress in the general education curriculum			
11	0	0				FR 286. Strengths			
11	0	0				FR 287. Academic, developmental, and functional needs related to student's disability			
						<b>TRANSITION SERVICES (File Reviews)</b>			
0	0	11				FR 288. If the student's IEP required participation in CTE program, was the CIP code completed			
8	0	3				FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment			
8	0	3				FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living			
8	0	3				FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually			
8	0	3				FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	3				FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)			
8	0	3				FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)			
8	0	3				FR 292c. Annual goals are related to the student's transition services			
						<b>PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)</b>			
11	0	0				FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA or PASA)			
7	0	4				FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			
1	0	10				FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA			
1	0	10				FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
1	0	10				FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)			
11	0	0				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			
11	0	0				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			
0	0	11				FR 300. If the IEP indicates the student will participate in an alternate local assessment, explanation of why the student cannot participate in the regular assessment			
0	0	11				FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate			
						<b>ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)</b>			
11	0	0				FR 302. Measurable Annual Goals			
11	0	0				FR 303. Description of how student progress toward meeting goals will be measured			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
11	0	0				FR 304. Description of when periodic reports on progress will be provided to parents			
11	0	0				FR 305. Documentation of progress reporting on Annual Goals			
1	0	10				FR 306. Short Term Objectives			
						<b>SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)</b>			
11	0	0				FR 307. Program Modifications and Specially-Designed Instruction			
9	0	2				FR 308. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations, did the IEP team address those recommendations in development of this IEP			
11	0	0				FR 309. If Program Modifications and Specially Designed Instruction are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
0	0	11				FR 310. If a student attends a Career or Vocational Technical School, evidence that the specially designed instruction addresses the student's needs in Career and Vocational Technical School			
2	0	9				FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
2	0	9				FR 312. If the student's most recent Evaluation Report contained recommendations for the provision of related services, including psychological counseling, did the IEP team address those recommendations in development of this IEP			
11	0	0				FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services			
9	0	2				FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP			
0	0	11				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
11	0	0				FR 316. A conclusion regarding student eligibility for ESY			
11	0	0				FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination			
0	0	11				FR 318. Where ESY services were deemed appropriate, annual goals and when appropriate, short term objectives that are to be addressed in the child's ESY program			
0	0	11				FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services			
						<b>EDUCATIONAL PLACEMENT (File Reviews)</b>			
11	0	0				FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class			
10	0	1				FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum			
11	0	0				FR 322. Type of support, by amount (itinerant, supplemental, full-time)			
11	0	0				FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.			
11	0	0				FR 324. Location of student's program (name of LEA where the IEP will be implemented)			
11	0	0				FR 325. Location of student's program (name of School Building where the IEP will be implemented)			
3	0	8				FR 326. If child will not be attending his/her neighborhood school, reason why not			
						<b>PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)</b>			
11	0	0				FR 327. Completed Section A or Section B			
						<b>IEP DEVELOPMENT</b>			
						<b>INTERVIEW RESULTS (Parent &amp; General Education Teacher)</b>			
5	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
3	1	1	0			P 29. Did you participate in developing the current IEP for your child?			
5	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	1	2	0			P 31. If you were unable to participate in person, did the school offer other arrangements for you to participate by phone or through other methods?			
5	0	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
2	1	0	2			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	4	0			P 32b. If no, what training or support would assist you?  Don't know.			
3	1	1	0			P 33. Were the services you requested for your child considered by the IEP team in the development of your child's current IEP?			
3	1	1	0			P 35. Was the current IEP developed at the IEP meeting?			
3	1	1	0			P 36. If there was a draft IEP developed prior to the IEP meeting were you provided a copy of the draft either before or at the meeting?			
3	1	1	0			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
2	0	3	0			P 38. If required IEP team members (special education teacher, general education teacher, or LEA) did not attend the meeting, did you agree in writing to them not being there?			
2	1	1	1			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		3	0		2	P 65. If you did not participate in your child's IEP meeting, what kept you from participating? f. no child-care available			
6	2	2				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
1	1	8				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
1	0	9				GE 76. Were those recommendations considered by the IEP team?			
10	0	0				GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?			
10	0	0				GE 87. Do you provide progress monitoring data as part of the IEP development process?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<b>IEP CONTENT</b>			
						<b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>			
3	0	1	1			P 40. Did the IEP team consider the recommendations that were made in your child's most recent evaluation, including all recommendations that were made by the evaluation team for special education, related services, and supports for school personnel?			
2	3	0	0			P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons.			
10	0	0				GE 81. Are this student's goals based on the PA Academic Standards or, if appropriate, alternate standards?			
10	0	0				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
10	0	0				GE 83. Is the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 98. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?			
10	0	0				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 103. Are the student's annual goals based on the PA Academic Standards or, if appropriate, alternate standards?			
8	0	2				SE 104. If appropriate, are the student's annual goals based on functional performance?			
10	0	0				SE 106. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
7	0	3				SE 107. If the student's most recent Evaluation Report contained recommendations for provision of related services, including psychological counseling, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the student, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
10	0	0				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA, PASA, and other district-wide/charter school-wide assessments?			
9	1	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
10	0	0				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	0				SE 117b. If yes, in what ways?  Good way to meet goals, transition. When in school, peers guide student & help a lot. Behavioral help, technology. Increased reading skills. The student has been able to increase language arts skills. Improvement academically. More social, more eye contact & more independence. Meets academic challenges. Meets academic & social needs. Meets social & academic needs.			
0	0	10				SE 117c. If no, what does this student need that he/she is not receiving?			
10	0	0				SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
						<b>IEP IMPLEMENTATION</b>			
						<b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>			
5	0	0	0			P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP?			
5	0	0	0			P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
						P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					3 0 0 2 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					3 0 0 2 0 0	P 58. My child's progress is reported to me by the school in a manner that I understand. Always Sometimes Rarely Never Don't Know Does not Apply			
3	0	0	2			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
10	0	0				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
10	0	0				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
0	0	10				GE 79a. In the most recent IEP meeting for this student, did you discuss whether the student could be educated in a general education classroom for the entire school day?			
0	0	10				GE 79b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	10				GE 79c. If yes, what reasons were discussed for recommending removal?			
0	0	10				GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided?			
1	0	9				GE 79e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
5	0	5				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?			
10	0	0				SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
9	0	1				SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP?			
10	0	0				SE 110. Was this student's current IEP implemented no later than 10 school days after its completion or no later than the IEP implementation date?			
10	0	0				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
10	0	0				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
10	0	0				SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?			
6	0	4				SE 120. Is this student receiving the supports and services agreed upon in his/her current IEP, including related services?			
						<b>PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>			
3	0	2	0			P 42. If your child's current IEP includes psychological counseling as a related service, and he/she receives these services, including transportation, are they provided at no cost to you?			
5	0	0	0			P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting?			
4	0	0	1			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
3	0	0	2			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			

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

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	2	0	2			P 50b. In the most recent IEP meeting, did the IEP team recommend removal of your child from the general education classroom for any part of the school day?			
0	0	4	0			P 50c. If yes, what reasons were discussed for recommending removal? One on one help.			
0	0	4	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided? IEP team decided.			
3	0	0	2			P 50e. In the most recent IEP meeting, did the IEP team discuss whether your child could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
4	0	0	1			P 50f. In your opinion, is your child benefiting from participation in the general education classroom?			
0	0	1	0			P 50g. If yes, in what ways?  Made big improvements. Success, growth academically. Doesn't get as frustrated. Staff takes more time with the student. Socialization			
0	0	5	0			P 50h. If no, what does your child need that he/she is not receiving in the class?			
					2 0 0 2 0 1	P 59. I am satisfied with the transition services developed for my child.  Always Sometimes Rarely Never Don't Know Does not Apply			
					4 0 0 0 0 1	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment.  Always Sometimes Rarely Never Don't Know Does not Apply			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	2				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
3	0	7				SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting?			
						<b>Topical Area 6: NOREP/PWN</b>			
						<b>(File Reviews)</b>			
11	0	0				FR 328. NOREP/PWN is present in the student file			
11	0	0				FR 329. Demographic data			
11	0	0				FR 330. Type of action taken			
11	0	0				FR 331. A description of the action proposed or refused by the LEA			
11	0	0				FR 332. An explanation of why the LEA proposed or refused to take the action			
11	0	0				FR 333. A description of the other options the IEP team considered and the reason why those options were rejected			
11	0	0				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
10	0	1				FR 335. Description of other factor(s) relevant to LEA's proposal or refusal			
11	0	0				FR 336. Educational placement recommended (including amount and type)			
11	0	0				FR 337. Signature of school district superintendent or charter school CEO or designee			
11	0	0				FR 338. Parent signature or documentation of reasonable efforts to obtain consent (e.g. mailed to parents, certified mail, visit to the parent's home, etc.)			
6	1	4			14%	FR 339. Parent has selected a consent option	LEA has provided BSE with a compliant document; no additional action is required	08/02/2013	08/30/2012
11	0	0				FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP			
						<b>INTERVIEW RESULTS (Parent)</b>			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	2	2			P 34. If services that you requested for your child were rejected by the school, did you receive a written notice (NOREP/PWN) explaining why the request was rejected?			
					3 0 0 2 0 0	P 61. If I don't understand my child's educational rights, and I inquire about them, someone from the school takes the time to explain them to me.  Always Sometimes Rarely Never Don't Know Does not Apply			
						<b>Topical Area 7: Additional Interview Responses</b>			
						<b>INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>			
					3 0 0 2 0 0	P 54. I am a partner with school personnel when we plan my child's education program.  Always Sometimes Rarely Never Don't Know Does not Apply			
		0	0		1 3 2 1 2 3	P 66. Tell me anything you really like about your child's special education program.  d. staff's knowledge, training g. staff open to suggestions, good communication h. follow the IEP j. student ratios k. staff's understanding and attitude n. other Everyone (all staff) is involved. Robotics Robotics			
		0	0			P 67. Tell me anything you would like to change about the program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					1 5	m. services provided outside neighborhood school n. other Nothing School should offer training to parents more frequently on the issues their kids have. This will help to support the families in supporting their kids. Also to find out about outside resources available. I'm just very nervous about my child going to the high school. Kids need to be treated like kids. Students should be treated like students.			
		0	0		1 2 2	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. a. Very strongly agree b. Strongly agree c. Agree			
						P 69. Additional comments about your child's program.  They are doing a wonderful job. Improved a whole grade level in reading. This placement at Perseus is the best fit for our child. We are pleased with the progress made. School is too strict. Wish the school wasn't so strict.			
10	0	0				SE 101. Do you hold the required certification to implement this student's program?			
9	1	0				SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	9				SE 101b. If no, what training or support would assist you?  Differentiated instruction, how to find ideas to help students.			
						<b>Topical Area 8: Student Interview Results</b>			
			0		1 1	S 126. What kind of support are you currently receiving? a. Learning Support j. Other Intellectual disabilities.			
2	0	0	0			S 127. Is this support enough to help you be successful in your school program?			
						S 128. How satisfied are you with your high school educational program?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					2 0 0 0 0	Very Somewhat A Little Not at All Don't Know			
						S 129. What do you like best about the program?  Don't know. Student council, rewards.			
						S 130. What do you like least about the program?  Don't like math. Discipline can be unfair.			
					2 0 0 0 0	S 131. How satisfied are you with your special education supports/services?  Very Somewhat A Little Not at All Don't Know			
						S 132. What do you like best about the special education supports/services?  It helps with school work. One on one time.			
						S 133. What do you like least about the special education supports/services?  Nothing Kids can bully you in special ed.			
					0 1 1 0 0	S 134. How much time do you spend with students who do not have disabilities?  Too Much Enough A Little Not Enough Don't Know			
1	1	0	0			S 135. Do you participate in any extra-curricular activities?			
						S 136. If yes, which ones  Student council.			
						S 137. If no, why not  No clubs offered.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	0		0			S 138. Were you invited to participate in the last IEP meeting?  Other			
1	1		0			S 139. Did you participate in the last IEP meeting?  Other			
1	0		1			S 140. Do you have a post secondary transition program?  Other			
2	0		0			S 141. Do you have an employment transition program?  Other			
1	1		0			S 142. Do you have a community living transition program?  Other			
2	0		0			S 143. Did you assist in the development of the transition program?  Other			
1	1		0			S 144. Is that transition plan being followed?  Other			
2	0		0			S 145. Did you discuss what you would do after graduation or finishing high school?  Other			
			0		2	S 146. Which of the following agencies participate in your IEP development?  e. None			
0	0		0			S 147. If any agency participated in your IEP did they assist you or provide services?  Other			
						S 148. Comments			
1	1	0	0			S 149. Do you participate in any activities in the community?			
						S 150. If yes, which ones?  Sports			
						S 151. If no, why not?  Quiet person, too shy.			
						S 152. Are there any other agencies that could help you within the community?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						No Don't know.			
						<b>Topical Area 9: Other Non-compliance Issues</b>			
						<b>Topical Area 10: Other Improvement Plan Issues</b>			
						6 . FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA’s students with disabilities is comparable to the state graduation rate. 7 . FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA’s students with disabilities is comparable to the state dropout rate.	1. The LEA will review and compare the Charter School's graduation report and the annual PennData report to verify accuracy of the PennData reporting system.  Evidence of change: The LEA will make available copies of the Charter School’s graduation report and the PennData report.  2. The LEA will provide professional development activities on dropout prevention.  Evidence of change: The Charter School will provide BSE with documentation of agendas, sign-in sheets of professional development activities.	08/02/2013  PDE/BSE Advisers PaTTAN Consultants IU Consultants District Personnel	06/18/2013
						6 . FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA’s students with disabilities is comparable to the state graduation rate. 7 . FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA’s students with disabilities is comparable to the state dropout rate.	1. The LEA will review and compare the Charter School's graduation report and the annual PennData report to verify accuracy of the PennData reporting system.  Evidence of change: The LEA will make available copies of the Charter School’s graduation report and the PennData report.  2. The LEA will provide professional development activities on dropout prevention.  Evidence of change: The Charter School will provide BSE with documentation of agendas, sign-in sheets of professional development activities.	08/02/2014  PDE/BSE Advisers PaTTAN Consultants IU Consultants District Personnel	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>6 . FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA’s students with disabilities is comparable to the state graduation rate. 7 . FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA’s students with disabilities is comparable to the state dropout rate.</p>	<p>1. The LEA will review and compare the Charter School's graduation report and the annual PennData report to verify accuracy of the PennData reporting system.</p> <p>Evidence of change: The LEA will make available copies of the Charter School’s graduation report and the PennData report.</p> <p>2. The LEA will provide professional development activities on dropout prevention.</p> <p>Evidence of change: The Charter School will provide BSE with documentation of agendas, sign-in sheets of professional development activities.</p>	<p>08/02/2015</p> <p>PDE/BSE Advisers PaTTAN Consultants IU Consultants District Personnel</p>	