

Christopher Columbus CS

Charter Annual Report

07/01/2013 - 06/30/2014

School Profile

Demographics

South Building

1242-46 S 13th St

Philadelphia, PA 19147

(215)389-6000

Phase:

CEO Name:

CEO E-mail address:

Phase 2

Rosemary Dougherty

rdougherty@cccs.k12.pa.us

Governance and Staff

Leadership Changes

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

There have been no changes in leadership during the past year.

Board of Trustees Meeting Schedule

Location	Date and Time
Clubhouse-Lee Lane and Route 9 Cape May Courthouse, NJ	8/21/2013 9:30 AM
Christopher Columbus Charter School 1242-46 South 13th Street Philadelphia, PA 19147	9/26/2013 4:30 PM
Christopher Columbus Charter School 1242-46 South 13th Street Philadelphia, PA 19147	10/24/2013 4:30 PM
Christopher Columbus Charter School 1242-46 South 13th Street Philadelphia, PA 19147	11/21/2013 4:30 PM
Christopher Columbus Charter School 1242-46 South 13th Street Philadelphia, PA 19147	12/20/2013 4:30 PM
Christopher Columbus Charter School 1242-46 South 13th Street Philadelphia, PA 19147	1/23/2014 4:30 PM
Christopher Columbus Charter School 1242-46 South 13th Street Philadelphia, PA 19147	2/20/2014 4:30 PM
Christopher Columbus Charter School 1242-46 South 13th Street Philadelphia, PA 19147	3/20/2014 4:30 PM
Christopher Columbus Charter School 1242-46 South 13th Street Philadelphia, PA 19147	4/24/2014 4:30 PM
Christopher Columbus Charter School 1242-46 South 13th Street Philadelphia, PA 19147	5/29/2014 4:30 PM
Christopher Columbus Charter School 1242-46 South 13th Street Philadelphia, PA 19147	6/19/2014 4:30 PM
Clubhouse- Lee Lane and Route 9 Cape May Courthouse, NJ	8/22/2014 9:30 AM
Christopher Columbus Charter School 1242-46 South 13th Street Philadelphia, PA 19147	9/18/2014 4:30 PM
Christopher Columbus Charter School 1242-46 South 13th Street Philadelphia, PA 19147	10/16/2014 4:30 PM
Christopher Columbus Charter School 1242-46 South 13th Street Philadelphia, PA 19147	11/19/2014 4:30 PM
Christopher Columbus Charter School 1242-46 South 13th Street Philadelphia, PA 19147	12/18/2014 4:30 PM
Christopher Columbus Charter School 1242-46 South 13th Street Philadelphia, PA 19147	1/15/2015 4:30

Philadelphia, PA 19147	PM
Christopher Columbus Charter School 1242-46 South 13th Street Philadelphia, PA 19147	2/19/2015 4:30 PM
Christopher Columbus Charter School 1242-46 South 13th Street. Philadelphia, PA. 19147	3/19/2015 4:30 PM
Christopher Columbus Charter School 1242-46 South 13th Street Philadelphia, PA. 19147	4/16/2015 4:30 PM
Christopher Columbus Charter School 1242-46 South 13th Street Philadelphia, PA 19147	5/21/2015 4:30 PM
Christopher Columbus Charter School 1242-46 South 13th Street Philadelphia, PA 19147	6/18/2015 4:30 PM

Professional Staff Member Roster

Dana Agosta	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II
Grades Teaching or Serving	5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Kathleen Banecker	
PA Certified	Yes
Areas of Certification	Elementary K-6 instructional II
Grades Teaching or Serving	3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Dorothea Bunting	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II
Grades Teaching or Serving	1
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680

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

Marianna Caputo	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II
Grades Teaching or Serving	5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Marisa Corbett	
PA Certified	Yes
Areas of Certification	Elementary K-6; Special Education Instructional II
Grades Teaching or Serving	6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Natalie DiFrancesco (Landi)	
PA Certified	Yes
Areas of Certification	Elementary K-6; ESL Program Specialist Instructional I
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ESL
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Antoinette DiGiacomo	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II
Grades Teaching or Serving	3

All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Jill DelQuadro	
PA Certified	No
Areas of Certification	None
Grades Teaching or Serving	3-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Italian
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	100.0

Rosemary Dougherty	
PA Certified	Yes
Areas of Certification	Principal K-12 Administrative
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Principal/CEO
Number of Hours Annually Worked in Assignment	2080
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Florence Doyle	
PA Certified	Yes
Areas of Certification	Principal K-12 Administrative
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Site Principal
Number of Hours Annually Worked in Assignment	2080
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Marie Elcin	
PA Certified	Yes
Areas of Certification	Art Instructional I

Grades Teaching or Serving	K-5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Art
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Diane Fiorentino	
PA Certified	Yes
Areas of Certification	Elementary K-6; Middle Level Language, Middle Level Social Studies Instructional II
Grades Teaching or Serving	8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language, Social Studies
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

David Fish	
PA Certified	Yes
Areas of Certification	Elementary K-6; Art Instructional II
Grades Teaching or Serving	5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Sarah Folckemmer	
PA Certified	Yes
Areas of Certification	Elementary K-6 Instructional II
Grades Teaching or Serving	4
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Katherine Gibson	
PA Certified	Yes
Areas of Certification	Elementary K-6; Special Education Instructional II
Grades Teaching or Serving	5-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Samantha Giuliano	
PA Certified	Yes
Areas of Certification	Elementary K-6. Instructional II
Grades Teaching or Serving	6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Carolyn Glenn	
PA Certified	Yes
Areas of Certification	Elementary K-6
Grades Teaching or Serving	4
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Maria Grassia	
PA Certified	Yes
Areas of Certification	Principal K-12. Administrative
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Vice Principal
Number of Hours Annually Worked in Assignment	2080
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Regina Hebert	
PA Certified	Yes
Areas of Certification	Art; Physical Education; Computer Education Instructional II
Grades Teaching or Serving	5-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Art
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Patricia Hickey	
PA Certified	Yes
Areas of Certification	Elementary/Secondary School Counselor
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	School Counselor
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Charles Holland	
PA Certified	Yes
Areas of Certification	Elementary K-6; Special Education; Middle Level Language, Middle Level Math, Middle Level Science Instructional II
Grades Teaching or Serving	7
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Michele Huhnken	
PA Certified	Yes
Areas of Certification	Early Childhood K-3. Instructional II

Grades Teaching or Serving	1
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Nicole Janotti-Votta	
PA Certified	Yes
Areas of Certification	Physical Education. Instructional II
Grades Teaching or Serving	5-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Physical Education
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Peggy Kaplan	
PA Certified	Yes
Areas of Certification	Elementary K-6. Instructional II
Grades Teaching or Serving	5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Social Studies
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Maria LaSpada	
PA Certified	Yes
Areas of Certification	Elementary K-6. Instructional II
Grades Teaching or Serving	Kindergarten
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Megan McDonald	
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PA Certified	Yes
Areas of Certification	Elementary K-6. Instructional II
Grades Teaching or Serving	3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Katherine Mingroni	
PA Certified	Yes
Areas of Certification	School Nurse
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	School Nurse
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Charles Moore	
PA Certified	Yes
Areas of Certification	Elementary K-6; Middle Level Language; Middle Level Math; Middle Level Social Studies Instructional II
Grades Teaching or Serving	8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language, Social Studies
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Adrienne Nave	
PA Certified	Yes
Areas of Certification	Elementary K-6. Instructional II
Grades Teaching or Serving	K-5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Computer
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Robb Neiman	
PA Certified	Yes
Areas of Certification	Physical Education. Instructional II
Grades Teaching or Serving	K-5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Physical Education
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Jennifer Oeschger (Sowicz)	
PA Certified	Yes
Areas of Certification	Elementary K-6; Middle Level Social Studies; Middle Level Science. Instructional II
Grades Teaching or Serving	8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Caitlin O'Connell	
PA Certified	Yes
Areas of Certification	Special Education
Grades Teaching or Serving	K-5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education. Instructional II
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Bernadette Parker	
PA Certified	Yes
Areas of Certification	Elementary K-6; Middle Level Language; Middle Level Social Studies. Instructional II
Grades Teaching or Serving	7

All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language, Social Studies
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Jennifer Papa	
PA Certified	Yes
Areas of Certification	Elementary K-6. Instructional II
Grades Teaching or Serving	Kindergarten
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Maryellen Porsia	
PA Certified	Yes
Areas of Certification	Principal K-12. Administrative
Grades Teaching or Serving	K-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Site Principal
Number of Hours Annually Worked in Assignment	2080
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Alicia Pescatore	
PA Certified	Yes
Areas of Certification	Elementary K-6. Instructional I
Grades Teaching or Serving	Kindergarten
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Geraldine Prusacki	
PA Certified	Yes
Areas of Certification	Elementary K-6. Instructional I

Grades Teaching or Serving	4
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Jennifer Quinn	
PA Certified	Yes
Areas of Certification	Elementary K-6. Instructional I
Grades Teaching or Serving	Kindergarten
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Sara Ramos (Brugger)	
PA Certified	Yes
Areas of Certification	Elementary K-6. Instructional II
Grades Teaching or Serving	2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Joseph Reo	
PA Certified	Yes
Areas of Certification	Elementary K-6. Instructional II
Grades Teaching or Serving	6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Erin Rex	
PA Certified	Yes

Areas of Certification	Elementary K-6. Instructional II
Grades Teaching or Serving	1
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Maria Roberts	
PA Certified	Yes
Areas of Certification	Music. Instructional I
Grades Teaching or Serving	K-5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Music
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Theresa Ruiz	
PA Certified	No
Areas of Certification	Elementary K-6. Instructional II
Grades Teaching or Serving	6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Connie Scipione	
PA Certified	Yes
Areas of Certification	Elementary K-6; Reading Specialist. Instructional II
Grades Teaching or Serving	K-5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading Specialist
Number of Hours Annually Worked in Assignment	640
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Allie Rosenstein	
PA Certified	Yes
Areas of Certification	Elementary K-6; Reading Specialist. Instructional I
Grades Teaching or Serving	K-5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading Specialist
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Marisa Serpentine	
PA Certified	Yes
Areas of Certification	Elementary K-6. Instructional II
Grades Teaching or Serving	2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Kristin Spicer	
PA Certified	Yes
Areas of Certification	Elementary K-6. Instructional I
Grades Teaching or Serving	1
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Philomena Stewart	
PA Certified	Yes
Areas of Certification	Elementary K-6; Middle Level Language; Middle Level Math; Middle Level Social Studies. Instructional II
Grades Teaching or Serving	7
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math, Social Studies
Number of Hours Annually Worked in Assignment	1680

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

Christine Sullivan	
PA Certified	Yes
Areas of Certification	Elementary K-6. Instructional II
Grades Teaching or Serving	2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Julie Termini	
PA Certified	Yes
Areas of Certification	Elementary K-6. Instructional II
Grades Teaching or Serving	3
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Michael Thomas	
PA Certified	Yes
Areas of Certification	Elementary K-6; Middle Level Math; Middle Level Social Studies. Instructional II
Grades Teaching or Serving	8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math, Social Studies
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Ellen Wright	
PA Certified	Yes
Areas of Certification	Music. Instructional II
Grades Teaching or Serving	5-8

All Areas of Assignment, Subject Areas Teaching, or Services Provided	Music
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Heather Wright	
PA Certified	Yes
Areas of Certification	Elementary K-6. Instructional II
Grades Teaching or Serving	2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Leah Vodila	
PA Certified	Yes
Areas of Certification	Elementary K-6; Middle Level Language; Middle Level Math, Middle Level Social Studies. Instructional II
Grades Teaching or Serving	7
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language, Math
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Annemarie Pesce	
PA Certified	Yes
Areas of Certification	Elementary K-6. Instructional II
Grades Teaching or Serving	6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading/Language, Math, Social Studies, Science
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Melanie Young	
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PA Certified	Yes
Areas of Certification	Elementary K-6. Instructional II
Grades Teaching or Serving	5-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Reading Specialist
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Danielle Small (Colancecco)	
PA Certified	Yes
Areas of Certification	Special Education. Instructional I
Grades Teaching or Serving	K-5
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Lauren Renzi (Anello)	
PA Certified	Yes
Areas of Certification	Special Education Instructional I
Grades Teaching or Serving	5-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1680
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

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

XLS file uploaded.

Quality of Teaching and Other Staff

Position Categories	All Employed per Category	Appropriately Certified	Promoted	Transferred	Terminated	Contracted for Following Year

Chief Academic Officer/Director	1.00	1.00				1.00
Principal	2.00	2.00				2.00
Assistant Principal	1.00	1.00				1.00
Classroom Teacher (including Master Teachers)	36.00	36.00				35.00
Specialty Teacher (including Master Teachers)	8.00	7.00				8.00
Special Education Teacher (including Master Teachers)	4.00	4.00				4.00
Special Education Coordinator						
Counselor	1.00	1.00				1.00
Psychologist						
School Nurse	1.00	1.00				1.00
ESL Teacher	1	1				1
Reading Specialists	3	3				3
Totals	58.00	57.00	0	0	0	57.00

Further explanation:

During the 2013-2014 school year there were 58 professional employees at Christopher Columbus Charter School. Of the fifty-eight, thirty-six were classroom teachers. all but one classroom teacher is contracted for 2014-2015, due to retirement.

Fiscal Matters

Major Fundraising Activities

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

There have been no major fundraising activities this past year, and there are none planned for next year.

Fiscal Solvency Policies

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

There have been no changes to policies and procedures to ensure and monitor fiscal solvency. Christopher Columbus Charter School is able to ensure that all expenditures and revenue categories remain within budget through careful monitoring of expenditures and revenues. Fiscal solvency is maintained via the following:

- Adherence to an adopted budget
- An approved purchase order system
- Separation of financial duties
- Review and monitoring of all payroll transactions
- Time reporting payments and relevant tax reporting
- Selection of approved vendors and consultants
- Best practices of cash management and reporting

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 have been no changes to the accounting system. The accounting system that is used is Blackbaud Financial Edge for non-profit companies. The system is loaded with the State Chart of Accounts. All Pennsylvania State Report Guidelines and GAAP are followed. All reports are generated in compliance with state requirements.

Preliminary Statements of Revenues, Expenditures & Fund Balances

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

PDF file uploaded.

Financial Audits

Basics

Audit Firm: Citrin, Cooperman
 Date of Last Audit: 06/30/2013
 Fiscal Year Last Audited: 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:

This narrative is empty.

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: 12/23/2011
 School Year Reviewed: 2010-2011

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
All core content teachers are highly qualified	CCCS. submitted a list of any non-highly qualified core content teachers with a timeline for completion of requirements. Since the consolidated review took place, all core content teachers are certified in all subjects/areas of assignment. * Compliance verification letter has been received.
LEA has a written parental involvement policy	CCCS provided a copy of written parental involvement policy. *Compliance verification letter has been received.
LEA has carried out six requirements to build parental involvement	CCCS submitted documents to support that all six requirements have been satisfied. *Compliance verification letter has been received.
Effective additional assistance to students having difficulty mastering proficient or advanced levels of academic achievement standards	CCCS submitted documentation to support that students are provided with services and opportunities for additional assistance. * Compliance verification letter has been received.
LEA will provide a preliminary list of expenditures for 10/11 fiscal year for each Title I building based in each school's allocation	CCCS provided all necessary financial documentation. *Compliance verification letter has been received.

Special Education

Chapter 711 Assurances

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

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

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

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

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

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

Special Education Support Services

Support Service	Location	Teacher FTE
School Counselor-Elementary/Secondary	North Building-916 Christian Street Philadelphia, PA 19147 South Building-1242-46 South 13th Street Philadelphia, PA 19147	1
Special Education Paraprofessional	North Building-916 Christian Street Philadelphia, PA 19147	1
Special Education Teacher	North Building-916 Christian Street Philadelphia, PA 19147	1
Special Education Teacher	North Building- 916 Christian Street Philadelphia, PA 19147	1
Special Education Teacher	South Building-1242-46 South 13th Street Philadelphia, PA 19147	1
Special Education Teacher	South Building- 1242-46 South 13th Street Philadelphia, PA. 19147	1

Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
Occupational Therapist	2.5 Days	Outside Contractor	28
School Psychologists	2 Days	Outside Contractor	10 or fewer
Speech Therapist	4 Days	Outside Contractor	48
Speech Therapist	1 Days	Outside Contractor	12

Special Education Cyclical Monitoring

Date of Last Special Education Cyclical Monitoring:
Link to Report (Optional):

04/03/2013
Not Provided

Special Education Cyclical Monitoring Report

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

PDF file uploaded.

Facilities

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

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

There have been no fixed assets acquired during the past fiscal year.

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

\$0.00

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:

Christopher Columbus Charter School purchased a building last spring. The building is located at East Moyamensing Avenue and Reed Streets in South Philadelphia. Currently, plans for the facility are on hold until revenue streams are finalized.

Memorandums of Understanding

Organization	Purpose
Philadelphia Police	Memorandum of Understanding Concerning School Safety Report

Charter School Annual Report Affirmations

Charter Annual Report Affirmation

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

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

Affirmed by Raymond Pescatore on 7/24/2014

President, Board of Trustees

Affirmed by Rosemary Dougherty on 7/23/2014

Chief Executive Officer

Charter School Law Affirmation

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

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

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

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

Affirmed by Raymond Pescatore on 7/24/2014

President, Board of Trustees

Affirmed by Rosemary Dougherty on 7/23/2014

Chief Executive Officer

Ethics Act Affirmation

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

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

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

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

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

Affirmed by Raymond Pescatore on 7/24/2014

President, Board of Trustees

Affirmed by Rosemary Dougherty on 7/23/2014

Chief Executive Officer

CERTIFICATION VERIFICATION FORM

PDE-414

Name of School School Year 2013-2014

Christopher Columbus Charter School

Complete the following information for all professional staff members.

Staff No.	Name of employee (List all names in alphabetical order)	Social Security # / Certificate #	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
1	Dana Agosta (Mannella)		Elementary K-6	Fifth		40 per week	100%	0%
2	Lauren Anello		Special Education	Fifth-Eighth	Special Education	40 per week	100%	0%
3	Allie Rosenstein		Reading Specialist	K-Fifth	Reading Specialist	40 per week	100%	0%
4	Kathleen Banecker		Elementary K-6	Third		40 per week	100%	0%
5	Alicia Pescatore		Elementary K-6	Kinder		40 per week	100%	0%
6	Dorethea Bunting (Gerace)		Early Childhood/Elementar	First		40 per week	100%	0%
7	Danielle Colancecco		Special Education	K-Fifth	Special Education	40 per week	100%	0%
8	Marianna Caputo		Elementary K-6	Fifth		40 per week	100%	0%
9	Marisa Corbett		Elementary K-6	Sixth		40 per week	100%	0%
10	Natalie DiFrancesco		Elementary K-6/Program Spec. ESL	K-Eighth	ESL	40 per week	100%	0%
11	Jill DelQuadro			K-Eighth	Italian	40 per week	0%	100%
12	Antoinette DiGiacomo		Elementary K-6	Third		40 per week	100%	0%
13	Rosemary Dougherty		Principal K-12	K-Eighth	Principal/Ceo	40 per week	100%	0%
14	Florence Doyle		Principal K-12	K-Eighth	Principal	40 per week	100%	0%
15	Marie Elcin		Art	K-Fifth	Art	40 per week	100%	0%
16	Diane Fiorentino		Elementary/Middle Lvl.Language/Social S	Eighth	Middle Level Language/Social Studies	40 per week	100%	0%
17	David Fish		Art/Elementary K-6	Fifth		40 per week	100%	0%

18	Sarah Folckemmer		Elementary K-6	Fourth		40 per week	100%	0%
19	Katherine Gibson		Special Education	Fifth-Eighth	Special Education	40 per week	100%	0%
20	Samantha Giuliano		Elementary K-6	Sixth		40 per week	100%	0%
21	Carolyn Glenn		Elementary K-6	Fourth		40 per week	100%	0%
22	Maria Grassia		Principal K-12	K-Eighth	Vice-Principal	40 per week	100%	0%
23	Regina Hebert		Art/Physical Ed/Computer Ed	Fifth-Eighth	Art/Computer	40 per week	100%	0%
24	Patricia Hickey		Elementary/secondary School Counselor	K-Eighth	School Counselor	40 per week	100%	0%
25	Charles Holland		Elementary/Spec.Ed./Mid.Lv.Math/Lang./S	Seventh	Middle Level Math/Science	40 per week	100%	0%
26	Michele Huhnken		Early Childhood NK-3	First		40 per week	100%	0%
27	Nicole Janotti		Health/Physical Education	Fifth-Eighth	Physical Education	40 per week	100%	0%
28	Peggy Kaplan		Elementary K-6	Fifth		40 per week	100%	0%
29	Maria LaSpada		Elementary K-6	Kinder		40 per week	100%	0%
30	Megan McDonald		Elementary K-6	Third		40 per week	100%	0%
31	Katherine Mingroni		School Nurse		School Nurse	40 per week	100%	0%
32	Charles Moore		Elem./Mid.Lev./Math/Language/Soc.St.	Eighth	Middle Level Language/Social Studies	40 per week	100%	0%
33	Adrienne Nave		Elementary K-6	K-Fifth	Computer	40 per week	100%	0%
34	Robb Neiman		Health/Physical Education	K-Fifth	Physical Education	40 per week	100%	0%
35	Jennifer Oeschger (Sowicz)		Elem./Mid.Lvl.Science Soc.St./Language	Eighth	Middle Level Science/Social Studies	40 per week	100%	0%
36	Caitlin O'Connell		Special Education	K-Fifth	Special Education	40 per week	100%	0%
37	Bernadette Parker		Elem./Mid.Lvl.Soc.St./Language	Seventh	Middle Level Language/Social Studies	40 per week	100%	0%
38	Jennifer Papa (Naseef)		Early Childhood N-3	Kinder		40 per week	100%	0%

39	Maryellen Porsia		Principal K-12	K-Eighth	Principal	40 per week	100%	0%
40	Geraldne Graziano Prusacki		Elementary K-6	Fourth		40 per week	100%	0%
41	Jennifer Quinn		Elementary K-6	Kinder		40 per week	100%	0%
42	Sara Ramos (Brugger)		Elementary K-6	Second		40 per week	100%	0%
43	Joseph Reo		Elementary K-6	Sixth		40 per week	100%	0%
44	Erin Rex		Elementary K-6	First		40 per week	100%	0%
45	Maria Roberts		Music	K-Fifth	Music	40 per week	100%	0%
46	Theresa Ruiz		Elementary K-6	Sixth		40 per week	100%	0%
47	Connie Scipione		Elementary/Reading Specialist	K-Fifth	Part-Time Reading Specialist	16 per week	100%	0%
48	Marisa Serpentine		Elementary K-6	Second		40 per week	100%	0%
49	Kristin Spicer		Elementary K-6	First		40 per week	100%	0%
50	Philomena Stewart		Elem./Middle Lev.Lang./SocSt/Mat	Seventh	Middle Level Math/Social Studies	40 per week	100%	0%
51	Christine Sullivan (Boychuck)		Elementary K-6	Second		40 per week	100%	0%
52	Julie Termini (Palella)		Elementary K-6	Third		40 per week	100%	0%
53	Michael Thomas		Elementary/Middle Lvl.Sci./Soc. St./Math	Eighth	Middle Level Math/Social Studies	40 per week	100%	0%
54	Heather Wright		Elementary K-6	Second		40 per week	100%	0%
55	Leah Vodila		Elem./Middle Lev.Lang./SocSt/Mat	Seventh	Middle Level Language/Math	40 per week	100%	0%
56	AnneMarie Pesce(Witkowski)		Elementary K-6	Fourth		40 per week	100%	0%
57	Ellen Wright		Music	Fifth-Eighth	Music	40 per week	100%	0%
58	Melanie Young		Elem. K-6/Read. Spec.	Fifth-Eighth	Reading Specialist	40 per week	100%	0%
			4CEO is also principal					
Total Number of Administrators (do not include CEO) _____			Counselors 1	Nurses 1	Other			

Total Number of Professional Staff _____ **58**

Market Street, Harrisburg, PA 17126-0333

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

Name of School Christopher Columbus Charter School

Address of School -916 Christian Street Philadelphia, PA

CEO Signature *Rosemary Dougherty*

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	
	6520	Dividends on Investments	33,129
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
6600		FOOD SERVICE REVENUE	
	6610	Daily Sales - Reimbursable Programs	
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	55,715
6700		REVENUES FROM STUDENT ACTIVITIES	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	133,954
6800		REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	7,655,393
	6830	Revenues from Intermediary Sources - Federal Funds	
	6890	Other Revenues from Intermediary Sources	

6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	148,565
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	

	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
	7330	Health Services (Medical, Dental, Nurse, Act 25)	16,000
	7340	Unassigned	
	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	
7400		VOCATIONAL TRAINING OF THE UNEMPLOYED	
7500		STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS	
	7502	Dual Enrollment Grants	
	7503	Project 720/High School Reform	
	7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	
7600		REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS	
7800		REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS	
	7810	State Share of Social Security and Medicare Taxes	
	7820	State Share of Retirement Contributions	421,549
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	
	7990	Other Technology Grants	
8000		REVENUE FROM FEDERAL SOURCES	
8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	

	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	698,285
	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	
9000		OTHER FINANCING SOURCES	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	

	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
TOTAL REVENUES			9,162,590



pennsylvania
DEPARTMENT OF EDUCATION

July 2, 2013

Ms. Rosemary Dougherty
CEO
Christopher Columbus CS
916 Christian Street
North Building
Philadelphia, Pa 19147

Dear Ms. Dougherty:

Enclosed is the Report of Findings presenting results of the cyclical monitoring which was conducted by the Bureau of Special Education (BSE) in the Christopher Columbus CS the week of April 3, 2013.

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

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

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

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

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

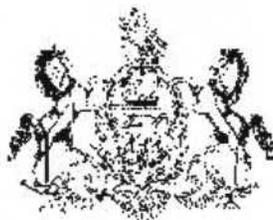
Please convey my thanks to all staff who participated in the review. Their time and assistance is appreciated.

Sincerely,

John J. Tommasini
Director

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

CC: Chairperson
Jill Deitrich
CS Monitoring File



Executive Summary BSE Compliance Monitoring Review of the Christopher Columbus CS

PART I SUMMARY OF FINDINGS

A. Review Process

Prior to the Bureau's monitoring the week of April 3, 2013, the Christopher Columbus CS was formally notified of the dates the onsite review would be conducted. Notice and invitation to comment was also provided to the Local Task Force on Right-to-Education. The charter school was informed of its responsibility to compile various reports, written policies, and procedures to document compliance with requirements.

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

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

B. General Findings

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

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

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

C. Overall Findings

1. FACILITATED SELF ASSESSMENT (FSA)

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

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

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

2. FILE REVIEW (Student case studies)

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

The status of compliance of the Christopher Columbus CS is as follows:

Sections of the FILE REVIEW	In Compliance	Out of Compliance	NA
Essential Student Documents Are Present and Were Prepared Within Timelines	85	5	70
Evaluation/Reevaluation: Process and Content	318	22	440
Individualized Education Program: Process and Content	461	25	314
Procedural Safeguards: Process and Content	115	2	3
TOTALS	979	54	827

3. TEACHER AND PARENT INTERVIEWS

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

	# Yes Responses	# No Responses	# of Other Responses
Program Implementation: General Ed Teacher Interviews	219	11	65
Program Implementation: Special Ed Teacher Interviews	298	14	129
Program Implementation: Parent Interviews	150	10	66
TOTALS	667	35	260

4. STUDENT INTERVIEWS

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

5. CLASSROOM OBSERVATIONS

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

	# Yes Responses	# No Responses	# of Other Responses
Classroom Observations	55	0	15

6. EDUCATIONAL BENEFIT REVIEW

	In Compliance	Out of Compliance
Educational Benefit Review	X	

PART II CORRECTIVE ACTION PROCESS

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

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

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

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

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

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

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

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

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

Charter School: Christopher Columbus CS

Chief Executive Officer: Ms. Rosemary Dougherty

Special Education Director/Coordinator: _____

BSE Special Education Adviser: Walter Howard

Date of Report: July 02, 2013

Date Final Report Sent to LEA: July 02, 2013

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

First Visit Date: _____

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

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

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4 1 0 0 0 1	Always Sometimes Rarely Never Don't Know Does not Apply			
					4 0 0 0 1 1	P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum. Always Sometimes Rarely Never Don't Know Does not Apply			
Y						18. FSA-SURROGATE PARENTS (STUDENTS REQUIRING) Standard: The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.			
	N					19. FSA-PERSONNEL TRAINING Standard: In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.			
						INTERVIEW RESULTS (General & Special Education Teacher)			
8	1	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
7	2	0				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
6	3	0				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
8	1	0				GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	1	3				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
9	1	0				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
Y						20. FSA-INTENSIVE INTERAGENCY APPROACH Standard: The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.			
		X				21. FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION Standard: The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation			
						Topical Area 2: Delivery of Service			
Y						17. FSA-PUBLIC SCHOOL ENROLLMENT Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						17B. FSA-PUBLIC SCHOOL ENROLLMENT Standard: Timely provision of FAPE for students who transfer public agencies within state, and from another state.			
Y						22. FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION Standard: LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						23. FSA-EDUCATIONAL BENEFIT REVIEW Standard: The IEP meets procedural compliance and is reasonably calculated to enable the child to advance appropriately toward attaining their annual goals.			
						CLASSROOM OBSERVATIONS			
10	0	0		0		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
10	0	0		0		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			
0	0	10		0		CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?			
10	0	0		0		CO 4. If the student is in a regular education setting, is he/she participating in the lesson taught by the general education teacher or a co-teacher?			
8	0	2		0		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?			
7	0	3		0		CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?			
10	0	0		0		CO 7. Does this setting coincide with the student's IEP with regard to the extent to which the student is educated with non-disabled peers?			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
					4 2 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
					5 1 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					6 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			
					6 0 0 0 0 0	P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel. Always Sometimes Rarely Never Don't Know Does not Apply			
9	0	0				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
9	0	0				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
9	0	0				GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
9	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
9	0	0				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
9	0	0				GE 80. Is the student making progress within the general education curriculum?			
9	0	0				GE 80a. In your opinion, is this student benefiting from participation in your general education classroom?			
0	0	0				GE 80b. If yes, in what ways?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>Is much more verbal. Great auditory learner. More confident. Socially Socially, being part of group, see work being done 2 times. Socialization, peer tutoring, confidence level boosted, self-esteem. Socially, peer interaction, confidence, self-esteem. The student is able to control impulses. Staying on task & doing a great job. Not taking as many mini breaks. Making a lot of improvements. The student is receiving support needed & is making good grades. Socially, peer interaction. Student has more confidence in class.</p>			
0	0	9				GE 80c. If no, what does this student need that he/she is not receiving in your class?			
9	0	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
8	1	0				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	8				GE 85b. If no, what training or support would assist you? Differentiated instruction for all students.			
6	0	3				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
9	0	1				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?			
10	0	0				SE 95b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	0				SE 95c. If yes, what reasons were discussed for recommending removal?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>By needs.</p> <p>By child's needs.</p> <p>Needs.</p> <p>Needs.</p> <p>Student's needs.</p> <p>Student's needs.</p> <p>Student's needs.</p> <p>Based on services needed.</p> <p>The student's needs.</p> <p>Based on current grade level.</p>			
0	0	0				<p>SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided?</p> <p>The student's needs.</p> <p>The student's needs.</p> <p>IEP team decision.</p> <p>IEP team decision</p> <p>Student's needs.</p> <p>Needs</p> <p>Student's needs.</p> <p>IEP team decision.</p> <p>The student's needs.</p> <p>Based on the student's needs.</p>			
9	0	1				<p>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?</p>			
9	1	0				<p>SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?</p>			
5	0	5				<p>SE 97. Have necessary supports been offered and/or provided to enable that participation?</p>			
9	0	1				<p>SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?</p>			
10	0	0				<p>SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?</p>			
8	1	1				<p>SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?</p>			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	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?			
						Topical Area 3: Performance Indicators			
Y						5A. FSA-EFFECTIVE USE OF DISPUTE RESOLUTION Standard: The LEA uses dispute resolution processes for program improvement.			
		X				6. FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.			
		X				7. FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.			
Y						8A. FSA-SUSPENSION RATES Standard: The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			
Y						11. FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP) Standard: Students with disabilities are provided for in the least restrictive environment			
Y						16. FSA-PARTICIPATION IN PSSA AND PASA (SPP) Standard: The LEA's population of students who participate in state assessment is comparable with the state data.			
Y						16A. FSA-DISTRICT-WIDE ASSESSMENT			
						Topical Area 4: Evaluation and Reevaluation Process and Content			
						CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION			
						PERMISSION TO EVALUATE (File Reviews)			
3	0	7				FR 153. PTE-Consent Form is present in the student file			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	7				FR 154. Demographic data			
3	0	7				FR 155. Reason(s) for referral for evaluation			
3	0	7				FR 156. Proposed types of tests and assessments			
3	0	7				FR 157. Contact person's name and contact information			
3	0	7				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
3	0	7				FR 159. Parent has selected a consent option			
						PERMISSION TO REEVALUATE (File Reviews)			
7	0	3				FR 194. PTRE-Consent Form is present in the student file			
7	0	3				FR 195. Demographic data			
7	0	3				FR 196. Reason for reevaluation			
7	0	3				FR 197. Types of assessment tools, tests and procedures to be used			
7	0	3				FR 198. Contact person's name and contact information			
6	1	3			14%	FR 199. Parent has selected a consent option			
7	0	3				FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
						AGREEMENT TO WAIVE REEVALUATION (File Reviews)			
0	0	10				FR 201. Agreement to Waive Reevaluation is present in the student file			
0	0	10				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	10				FR 203. Reason reevaluation is not necessary at this time is included			
0	0	10				FR 204. Contact person's name and contact information			
0	0	10				FR 205. Parent has selected a consent option			
0	0	10				FR 206. Parent signature			
						EVALUATION REPORT (INITIAL) (File Reviews)			
3	0	7				FR 160. ER is present in the student file			
3	0	7				FR 161. Evaluation was completed within timelines			
0	3	7			100%	FR 162. A copy of the ER was disseminated to parents at least 10 school days prior to meeting of the IEP team (unless this requirement is waived by parent in writing)			
2	1	7			33%	FR 163. Demographic data			
2	1	7			33%	FR 164. Date report was provided to parent			
3	0	7				FR 165. Reason(s) for referral			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	7				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
3	0	7				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
3	0	7				FR 168. Teacher observations and observations by related service providers, when appropriate			
3	0	7				FR 169. Recommendations by teachers			
3	0	7				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			
3	0	7				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	1	9			100%	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)			
2	0	8				FR 173. Lack of appropriate instruction in reading			
2	0	8				FR 174. Lack of appropriate instruction in math			
1	0	9				FR 175. Limited English proficiency			
3	0	7				FR 176. Present levels of academic achievement			
2	0	8				FR 177. Present levels of functional performance			
3	0	7				FR 178. Behavioral information			
3	0	7				FR 179. Conclusions			
3	0	7				FR 180. Disability Category			
3	0	7				FR 181. Recommendations for consideration by the IEP team			
2	1	7			33%	FR 182. Evaluation Team Participants documented			
3	0	7				FR 183. For students evaluated for SLD documentation of Agree/Disagree			
3	0	7				FR 184. Documentation that the student does not achieve adequately for age, etc.			
3	0	7				FR 185. Indication of process(es) used to determine eligibility			
1	1	8			50%	FR 186. Instructional strategies used and student-centered data collected			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	1	8			50%	FR 187. Educationally relevant medical findings, if any			
2	1	7			33%	FR 188. Effects of the student's environment, culture, or economic background			
1	1	8			50%	FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
2	1	7			33%	FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
2	1	7			33%	FR 191. Observation in the student's learning environment			
2	1	7			33%	FR 192. Other data if needed			
1	2	7			67%	FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						REEVALUATION REPORT (File Reviews)			
7	0	3				FR 207. RR is present in the student file			
7	0	3				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)			
6	1	3			14%	FR 209. A copy of the RR was disseminated to parents at least 10 school days prior to the meeting of the IEP team (unless this requirement was waived by a parent in writing)			
7	0	3				FR 210. Demographic data			
5	2	3			29%	FR 211. Date IEP team reviewed existing evaluation data			
7	0	3				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
5	2	3			29%	FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
7	0	3				FR 214. Aptitude and achievement tests			
7	0	3				FR 215. Current classroom based assessments and local and/or state assessments			
7	0	3				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
7	0	3				FR 217. Teacher recommendations			
7	0	3				FR 218. Lack of appropriate instruction in reading			
7	0	3				FR 219. Lack of appropriate instruction in math			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	4				FR 220. Limited English proficiency			
7	0	3				FR 221. Conclusion regarding need for additional data is indicated			
5	0	5				FR 222. Reasons additional data are not needed are included			
7	0	3				FR 223. Determination whether the child has a disability and requires special education			
6	1	3			14%	FR 224. Disability category(ies)			
7	0	3				FR 225. Summary of findings includes student's educational strengths and needs			
6	0	4				FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
7	0	3				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
2	2	6			50%	FR 228. Interpretation of additional data			
6	0	4				FR 229. Documentation that the student does not achieve adequately for age, etc.			
6	0	4				FR 230. Indication of process(es) used to determine eligibility			
6	0	4				FR 231. Instructional strategies used and student-centered data collected			
6	0	4				FR 232. Educationally relevant medical findings, if any			
6	0	4				FR 233. Effects of the student's environment, culture, or economic background			
5	0	5				FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
6	0	4				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
6	0	4				FR 236. Observation in the student's learning environment			
5	0	5				FR 237. Other data if needed			
5	1	4			17%	FR 238. Statement for all 6 items			
7	0	3				FR 239. Documentation of Evaluation Team Participants			
6	0	4				FR 240. Documentation that team members Agree/Disagree			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
6	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	0	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
6	0	0	0			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
4	0	2	0			P 27. If your child was not reevaluated when required (every 2 years for children with mental retardation, or any child placed in an Approved Private School, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation?			
0	3	3	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
0	0	6	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
0	0	6	0			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
0	1	9				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						Topical Area 5: IEP Process and Content			
						INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)			
10	0	0				FR 241. Invitation is present in the student file			
10	0	0				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)			
10	0	0				FR 243. Demographic data			
10	0	0				FR 244. Purpose(s) of the meeting			
3	0	7				FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)			
1	0	9				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			
2	1	7			33%	FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)			
9	1	0			10%	FR 248. Invited IEP team members			
10	0	0				FR 249. Date/time/location of meeting			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
						PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)			
0	0	10				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			
0	0	10				FR 252. Demographic data			
0	0	10				FR 253. Form designates IEP team member(s) for whom attendance is not necessary			
0	0	10				FR 254. Form designates which members will submit written input prior to the meeting			
0	0	10				FR 255. Parent written consent is documented			
					0	FR 256. The team members excused:			
					0	a. General Education Teacher			
					0	b. Special Education Teacher			
					0	c. Local Education Agency Representative			
						IEP CONTENT (File Reviews)			
10	0	0				FR 257. IEP is present in the student file			
9	1	0			10%	FR 258. IEP was completed within timelines			
10	0	0				FR 259. Demographic data			
10	0	0				FR 260. IEP implementation date			
10	0	0				FR 261. Anticipated duration of services and programs			
0	0	10				FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			
						DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)			
9	1	0			10%	FR 263. Parents			
3	0	7				FR 264. Student			
9	1	0			10%	FR 265. General Education Teacher			
10	0	0				FR 266. Special Education Teacher			
10	0	0				FR 267. Local Education Agency Representative			
0	0	10				FR 268. Career/Technical Education (CTE) Representative			
0	0	10				FR 269. CTE Representative was in attendance if student was attending CTE			
0	0	10				FR 270. Community Agency Representative			
0	0	10				FR 271. Teacher of the Gifted			
1	0	9				FR 272. Written input provided by IEP team member(s) excused from participating in the IEP meeting if the invitation stated they were to provide written input			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year			
						SPECIAL CONSIDERATIONS (File Reviews)			
0	0	10				FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate			
0	0	10				FR 275. If the student is deaf or hard of hearing, a communication plan			
6	0	4				FR 276. If the student has communication needs, needs must be addressed in the IEP			
1	0	9				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			
0	0	10				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
1	0	9				FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques			
1	0	9				FR 280. If the student has other special considerations, these are addressed in the IEP			
						PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)			
10	0	0				FR 281. Student's present levels of academic achievement			
10	0	0				FR 282. Student's present levels of functional performance			
4	0	6				FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)			
2	8	0			80%	FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)			
10	0	0				FR 285. How the student's disability affects involvement and progress in the general education curriculum			
8	2	0			20%	FR 286. Strengths			
10	0	0				FR 287. Academic, developmental, and functional needs related to student's disability			
						TRANSITION SERVICES (File Reviews)			
0	0	10				FR 288. If the student's IEP required participation in CTE program, was the CIP code completed			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	7				FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment			
3	0	7				FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living			
3	0	7				FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually			
2	1	7			33%	FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service			
2	1	7			33%	FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)			
2	1	7			33%	FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)			
2	1	7			33%	FR 292c. Annual goals are related to the student's transition services			
						PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)			
6	0	4				FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA or PASA)			
6	0	4				FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			
0	0	10				FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA			
0	0	10				FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
0	0	10				FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)			
10	0	0				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			
9	0	1				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 300. If the IEP indicates the student will participate in an alternate local assessment, explanation of why the student cannot participate in the regular assessment			
1	0	9				FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate			
						ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)			
10	0	0				FR 302. Measurable Annual Goals			
9	0	1				FR 303. Description of how student progress toward meeting goals will be measured			
9	0	1				FR 304. Description of when periodic reports on progress will be provided to parents			
8	1	1			11%	FR 305. Documentation of progress reporting on Annual Goals			
1	2	7			67%	FR 306. Short Term Objectives			
						SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)			
10	0	0				FR 307. Program Modifications and Specially-Designed Instruction			
10	0	0				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			
10	0	0				FR 309. If Program Modifications and Specially Designed Instruction are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
0	0	10				FR 310. If a student attends a Career or Vocational Technical School, evidence that the specially designed instruction addresses the student's needs in Career and Vocational Technical School			
7	0	3				FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
8	0	2				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			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services			
6	0	4				FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP			
0	0	10				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			
10	0	0				FR 316. A conclusion regarding student eligibility for ESY			
10	0	0				FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination			
9	1	0			10%	FR 318. Where ESY services were deemed appropriate, annual goals and when appropriate, short term objectives that are to be addressed in the child's ESY program			
8	1	1			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			
EDUCATIONAL PLACEMENT (File Reviews)									
10	0	0				FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class			
10	0	0				FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum			
10	0	0				FR 322. Type of support, by amount (itinerant, supplemental, full-time)			
10	0	0				FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.			
10	0	0				FR 324. Location of student's program (name of LEA where the IEP will be implemented)			
10	0	0				FR 325. Location of student's program (name of School Building where the IEP will be implemented)			
8	0	2				FR 326. If child will not be attending his/her neighborhood school, reason why not			
PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)									
10	0	0				FR 327. Completed Section A or Section B			
IEP DEVELOPMENT									

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						INTERVIEW RESULTS (Parent & General Education Teacher)			
6	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
6	0	0	0			P 29. Did you participate in developing the current IEP for your child?			
6	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			
2	0	4	0			P 31. If you were unable to participate in person, did the school offer other arrangements for you to participate by phone or through other methods?			
6	0	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
4	2	0	0			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. Materials that child is using at school that parent can help at home also.			
4	0	2	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?			
4	0	2	0			P 35. Was the current IEP developed at the IEP meeting?			
5	0	1	0			P 36. If there was a draft IEP developed prior to the IEP meeting were you provided a copy of the draft either before or at the meeting?			
6	0	0	0			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
3	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?			
0	1	5	0			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		6	0			P 65. If you did not participate in your child's IEP meeting, what kept you from participating?			
4	1	4				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
5	0	4				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	4				GE 76. Were those recommendations considered by the IEP team?			
9	0	0				GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?			
8	1	0				GE 87. Do you provide progress monitoring data as part of the IEP development process?			
						IEP CONTENT			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
6	0	0	0			P 40. Did the IEP team consider the recommendations that were made in your child's most recent evaluation, including all recommendations that were made by the evaluation team for special education, related services, and supports for school personnel?			
6	0	0	0			P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons.			
9	0	0				GE 81. Are this student's goals based on the PA Academic Standards or, if appropriate, alternate standards?			
9	0	0				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
8	0	1				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?			
3	0	7				SE 104. If appropriate, are the student's annual goals based on functional performance?			
9	0	1				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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	2				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?			
9	0	1				SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the student, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
7	0	3				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA, PASA, and other district-wide/charter school-wide assessments?			
9	1	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
9	0	1				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	1				SE 117b. If yes, in what ways? Improved social interactions. Improved on reading goals. Socially - grade appropriate level of reading. Socially, makes student try harder. Grade level instruction, making tremendous progress, modifications. Grade level instruction, receiving modifications. Getting the grade level needed and modifications. Improving socially and gaining additional knowledge. Getting the grade level needed with modifications.			
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?			
						IEP IMPLEMENTATION			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
6	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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	0	0			P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
					6 0 0 0 0 0	P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals. Always Sometimes Rarely Never Don't Know Does not Apply			
					6 0 0 0 0 0	P 58. My child's progress is reported to me by the school in a manner that I understand. Always Sometimes Rarely Never Don't Know Does not Apply			
6	0	0	0			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
8	0	1				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
9	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?			
5	0	4				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?			
5	0	4				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	4				GE 79c. If yes, what reasons were discussed for recommending removal? Help in core subjects. Help in core subjects. Help in core subjects. Help in core subjects. Help in core subjects.			
0	0	4				GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						IEP team decision. IEP team decision. IEP team decision. IEP team decision. The student's needs.			
5	0	4				GE 79e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
1	0	8				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
9	0	0				GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?			
9	0	1				SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
10	0	0				SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP?			
10	0	0				SE 110. Was this student's current IEP implemented no later than 10 school days after its completion or no later than the IEP implementation date?			
9	0	1				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
7	0	3				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
6	4	0				SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?			
10	0	0				SE 120. Is this student receiving the supports and services agreed upon in his/her current IEP, including related services?			
						PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent & Special Education Teacher)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	3	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	1	0			P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting?			
5	0	1	0			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
3	2	1	0			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
1	2	3	0			P 46. If you did not agree with the decision on ESY eligibility, were you given a written notice (NOREP/PWN) explaining that you could ask for a due process hearing?			
5	0	1	0			P 47. If your child was determined to be eligible for ESY services, did the IEP team decide upon the goals and services needed for the ESY program?			
10	0	0				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
10	0	0				SE 122. If this student was determined to be ESY eligible, did the IEP team determine what goals and services were needed and include them in the IEP?			
1	0	9				SE 122a. At the most recent IEP meeting, did the IEP team discuss the development of a plan to transition this student back into the school district (or charter school if student is enrolled in a charter school) with supplementary aids and services?			
1	0	9				SE 122b. Are staff from the home district (or charter school if student is enrolled in a charter school) involved with the planning and implementation of this student program?			
0	1	9				SE 122c. Does this student go on field trips, attend school functions or participate in extracurricular activities with his/her same age/grade peers who are non-disabled?			
0	1	9				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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	1	9				SE 122f. Are there routine opportunities for this student to interact with non-disabled peers that are planned and/or facilitated by school personnel?			
						SECONDARY TRANSITION (Parent & Special Education Teacher)			
0	0	6	0			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
6	0	0	0			P 50a. In the most recent IEP meeting for your child, did you discuss whether your child could be educated in a general education classroom for the entire school day?			
6	0	0	0			P 50b. In the most recent IEP meeting, did the IEP team recommend removal of your child from the general education classroom for any part of the school day?			
0	0	0	0			P 50c. If yes, what reasons were discussed for recommending removal? Extra help. Help, reinforce what was taught. Small group. The student works with teacher in areas that are deficient. Needed extra support on specific skills. One on one help in reading & math.			
0	0	0	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided? Enough time to provide extra help. Least amount to be successful. Provide help. By need of services to deliver instruction. Took student out of art, music or other subjects, not out of reading, math social skills or science. Don't remember.			
4	0	2	0			P 50e. In the most recent IEP meeting, did the IEP team discuss whether your child could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
6	0	0	0			P 50f. In your opinion, is your child benefiting from participation in the general education classroom?			
0	0	0	0			P 50g. If yes, in what ways?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						With the other children/making friends. Friends, socially, enforce proper behaviors. Where student needs to be. Learns with peers & loves being with regular ed teacher working in a group. Better personality. Participates & head of class. Receiving the same level of services that regular ed peers are getting.			
0	0	6	0			P 50h. If no, what does your child need that he/she is not receiving in the class?			
					2 1 0 0 0 3	P 59. I am satisfied with the transition services developed for my child. Always Sometimes Rarely Never Don't Know Does not Apply			
					3 1 0 0 0 2	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment. Always Sometimes Rarely Never Don't Know Does not Apply			
3	0	7				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
1	1	8				SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting?			
						Topical Area 6: NOREP/PWN			
						(File Reviews)			
10	0	0				FR 328. NOREP/PWN is present in the student file			
10	0	0				FR 329. Demographic data			
10	0	0				FR 330. Type of action taken			
10	0	0				FR 331. A description of the action proposed or refused by the LEA			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 332. An explanation of why the LEA proposed or refused to take the action			
8	2	0			20%	FR 333. A description of the other options the IEP team considered and the reason why those options were rejected			
10	0	0				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
7	0	3				FR 335. Description of other factor(s) relevant to LEA's proposal or refusal			
10	0	0				FR 336. Educational placement recommended (including amount and type)			
10	0	0				FR 337. Signature of school district superintendent or charter school CEO or designee			
10	0	0				FR 338. Parent signature or documentation of reasonable efforts to obtain consent (e.g. mailed to parents, certified mail, visit to the parent's home, etc.)			
10	0	0				FR 339. Parent has selected a consent option			
10	0	0				FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP			
						INTERVIEW RESULTS (Parent)			
2	0	4	0			P 34. If services that you requested for your child were rejected by the school, did you receive a written notice (NOREP/PWN) explaining why the request was rejected?			
					5 1 0 0 0 0	P 61. If I don't understand my child's educational rights, and I inquire about them, someone from the school takes the time to explain them to me. Always Sometimes Rarely Never Don't Know Does not Apply			
						Topical Area 7: Additional Interview Responses			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
						P 54. I am a partner with school personnel when we plan my child's education program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					5 1 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
		0	0		2 2 1 1 1	P 66. Tell me anything you really like about your child's special education program. g. staff open to suggestions, good communication i. support services j. student ratios k. staff's understanding and attitude n. other It's like a private school without the cost. Very affectionate staff. No bullying, teasing, fighting. Love the school. Runs the school well.			
		3	0		1 2	P 67. Tell me anything you would like to change about the program. g. staff open to suggestions, good communication n. other School would go up to 12th grade. School stops at 8th grade.			
		0	0		1 4 1	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. a. Very strongly agree b. Strongly agree c. Agree			
						P 69. Additional comments about your child's program. Very pleased with support received. Will sit with you for hours to explain everything. Love the school. Student has improved tremendously. Goals set were covered. Has made a lot of progress.			
10	0	0				SE 101. Do you hold the required certification to implement this student's program?			
10	0	0				SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10				SE 101b. If no, what training or support would assist you?			
						Topical Area 8: Student Interview Results			
			0			S 126. What kind of support are you currently receiving?			
0	0	0	0			S 127. Is this support enough to help you be successful in your school program?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					0	S 128. How satisfied are you with your high school educational program?			
					0	Very			
					0	Somewhat			
					0	A Little			
					0	Not at All			
					0	Don't Know			
						S 129. What do you like best about the program?			
						S 130. What do you like least about the program?			
					0	S 131. How satisfied are you with your special education supports/services?			
					0	Very			
					0	Somewhat			
					0	A Little			
					0	Not at All			
					0	Don't Know			
						S 132. What do you like best about the special education supports/services?			
						S 133. What do you like least about the special education supports/services?			
					0	S 134. How much time do you spend with students who do not have disabilities?			
					0	Too Much			
					0	Enough			
					0	A Little			
					0	Not Enough			
					0	Don't Know			
0	0	0	0			S 135. Do you participate in any extra-curricular activities?			
						S 136. If yes, which ones			
						S 137. If no, why not			
0	0		0			S 138. Were you invited to participate in the last IEP meeting?			
						Other			
0	0		0			S 139. Did you participate in the last IEP meeting?			
						Other			
0	0		0			S 140. Do you have a post secondary transition program?			
						Other			
0	0		0			S 141. Do you have an employment transition program?			
						Other			
0	0		0			S 142. Do you have a community living transition program?			
						Other			
0	0		0			S 143. Did you assist in the development of the transition program?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Other			
0	0		0			S 144. Is that transition plan being followed? Other			
0	0		0			S 145. Did you discuss what you would do after graduation or finishing high school? Other			
			0			S 146. Which of the following agencies participate in your IEP development?			
0	0		0			S 147. If any agency participated in your IEP did they assist you or provide services? Other			
						S 148. Comments			
0	0	0	0			S 149. Do you participate in any activities in the community?			
						S 150. If yes, which ones?			
						S 151. If no, why not?			
						S 152. Are there any other agencies that could help you within the community?			
						Topical Area 9: Other Non-compliance Issues			
						Topical Area 10: Other Improvement Plan Issues			
						The Charter School will review, and as determined by its student population, expand its resource/pullout support to extend to at least two class periods per day.			
						FSA 19A Teacher Survey Results	The Charter School will develop an improvement plan to address teacher concerns stated in TS11 and TS12 of the teacher survey.		



**Pennsylvania Department of Education
Division of Federal Program
Corrective Action Plan
2010-2011 School Year**

School District: Christopher Columbus CS
Monitor Date: 2/23/2011
Monitor: Marie D. Bonner
Contact Person: Principal Rosemary Dougherty
Report Date:

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates								
Title I Highly Qualified	1a. All core content area teachers employed by the LEA are highly qualified.	The district will submit a listing of all non-highly qualified teachers and the length of time each has been working in the position for which they are not highly qualified, along with the appropriate emergency certificate (s) issued for this time period.	<input type="checkbox"/> List of teachers and their qualifications.	<table border="1"> <tr> <td>CA Due:</td> <td>8/26/2011</td> </tr> <tr> <td>Ext Date:</td> <td></td> </tr> <tr> <td>Closed:</td> <td></td> </tr> <tr> <td>CA Not Required:</td> <td><input type="checkbox"/></td> </tr> </table>	CA Due:	8/26/2011	Ext Date:		Closed:		CA Not Required:	<input type="checkbox"/>
			CA Due:	8/26/2011								
			Ext Date:									
Closed:												
CA Not Required:	<input type="checkbox"/>											
<input type="checkbox"/> Number of teachers who have met highly qualified.												
<input type="checkbox"/> Number of teachers working toward becoming highly qualified												
Title I Parent Involvement	1. LEA has a written parental involvement policy and evidence that it is updated periodically.	Provide copy of LEA/District parent involvement policy to PDE for review; provide evidence of parent involvement and input into the development of the policy.	<input type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions.	<table border="1"> <tr> <td>CA Due:</td> <td>11/14/2011</td> </tr> <tr> <td>Ext Date:</td> <td></td> </tr> <tr> <td>Closed:</td> <td></td> </tr> <tr> <td>CA Not Required:</td> <td><input type="checkbox"/></td> </tr> </table>	CA Due:	11/14/2011	Ext Date:		Closed:		CA Not Required:	<input type="checkbox"/>
			CA Due:	11/14/2011								
Ext Date:												
Closed:												
CA Not Required:	<input type="checkbox"/>											
<input type="checkbox"/> Website posting.												
Title I Parent Involvement	2. Schools receiving Title I funds have a written parent involvement policy/plan aligned with the LEA policy.	LEA must provide to the DFP a copy of their school building parent involvement policy/plan for each Title I building not in compliance; provide evidence of Title I parent involvement and input into the development of the school building policy.		<table border="1"> <tr> <td>CA Due:</td> <td>11/14/2011</td> </tr> <tr> <td>Ext Date:</td> <td></td> </tr> <tr> <td>Closed:</td> <td></td> </tr> <tr> <td>CA Not Required:</td> <td><input type="checkbox"/></td> </tr> </table>	CA Due:	11/14/2011	Ext Date:		Closed:		CA Not Required:	<input type="checkbox"/>
CA Due:	11/14/2011											
Ext Date:												
Closed:												
CA Not Required:	<input type="checkbox"/>											

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	
Title I Parent Involvement	3. LEA and schools have carried out the six requirements to build parents capacity to be involved in school:	3c) Provide documentations, such as professional development calendars, workshop agendas, etc. to show evidence that the LEA provided training to staff on how to work with parents during this school year. (see below)		CA Due:	8/26/2011
				Ext Date:	
				Closed:	
				CA Not Required:	<input type="checkbox"/>
Title I Parent Involvement	c. Educate instructional staff, with parental assistance, in the value and utility of contributions of parents, how to reach out to and communicate with and work with parents as equal partners, implement and coordinate parent programs and build ties between parents and school;	Provide documentations, such as professional development calendars, workshop agendas, etc. to show evidence that the LEA provided training to staff on how to work with parents during this school year.	<input type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.	CA Due:	8/26/2011
				Ext Date:	
				Closed:	
				CA Not Required:	<input type="checkbox"/>
Title I Parent Involvement	4. School parent involvement policies have been distributed to parents.	Provide evidence that the school policies were distributed to parents. Evidence can include website posting, mailings, newsletters, or other forms of communication between the school/home.	<input type="checkbox"/> Parent meeting agendas <input type="checkbox"/> documentation shared or distributed	CA Due:	8/26/2011
				Ext Date:	
				Closed:	
				CA Not Required:	<input type="checkbox"/>

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	
Title I Schoolwide Programs	2c. Instruction by highly qualified staff	Provide an Individualized Professional Development Plan for every core teacher that is not Highly Qualified.		CA Due:	8/26/2011
				Ext Date:	
				Closed:	
				CA Not Required:	<input type="checkbox"/>
Title I Schoolwide Programs	2e. High-quality teachers to "high-need" schools	<p>LEAs are required to develop Equity plans that assure, through the implementation of various strategies, poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. Section 1112(c)(1)(L);</p> <p>LEA must submit to DFP a description of the strategies employed by your LEA and identified in your Equity plan to address equitable distribution of teachers to ensure that poor and minority students are not taught at higher rates than other students by inexperienced teachers.</p>		CA Due:	8/26/2011
				Ext Date:	
				Closed:	
				CA Not Required:	<input type="checkbox"/>
Title I Schoolwide Programs	2f. Parent Involvement	Provide a list of Parent Involvement activities.		CA Due:	8/26/2011
				Ext Date:	
				Closed:	
				CA Not Required:	<input type="checkbox"/>

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	
Title I Schoolwide Programs	2g. Transitioning preschool children	Provide a list of transitional programs available in the school.	NA	CA Due:	8/26/2011
				Ext Date:	
				Closed:	
				CA Not Required:	<input type="checkbox"/>
Title I Schoolwide Programs	2i. Effective, timely and additional assistance to students having difficulty mastering proficient or advanced levels of academic achievement standards	Provide evidence that students who are having difficulty making proficient or advanced levels of academic achievement. are provided with effective, timely and additional assistance.		CA Due:	8/26/2011
				Ext Date:	
				Closed:	
				CA Not Required:	<input type="checkbox"/>
Title I Schoolwide Programs	3. Indication of which program funds have been consolidated in the schoolwide program and how the intent and purposes of the individual programs consolidated are addressed.	Provide a preliminary list of expenditures for 10/11 fiscal year for each Title I building based on each school's allocation. Your regional coordinator will review and approve or disapprove the expenditures.	<input type="checkbox"/> Financial reports. <input type="checkbox"/> SWP	CA Due:	8/26/2011
				Ext Date:	
				Closed:	
				CA Not Required:	<input type="checkbox"/>

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates		
Title II Part A Professional Development	5. The LEA involves parents in the planning of professional development activities. Section 2122 (b)(7)	The district will submit evidence that parents will have the opportunity for input regarding the planning of professional development activities.	<input checked="" type="checkbox"/> Meeting Notices	CA Due: 8/26/2011		
				Ext Date:		
				Closed:		
				CA Not Required:	<input type="checkbox"/>	
Fiscal Requirements Supplement/Supplant	2. Schoolwide program expenditures verify that funds have not supplanted non-federal resources.	Provide a preliminary list of expenditures for 10/11 fiscal year for each Title I building based on each school's allocation. Your regional coordinator will review and approve or disapprove the expenditures.	<input type="checkbox"/> Statement of Allocation & Expenditures.	CA Due: 8/26/2011		
				Ext Date:		
				Closed:		
				CA Not Required:	<input type="checkbox"/>	
				<input type="checkbox"/> Expenditures match SWP activities		
				<input type="checkbox"/> State/local fund expenditures have not decreased		
Fiscal Requirements Obligor Funds	1. The LEA began obligating funds on or after the program approval date	LEAs may not begin obligation of funds until receipt of written approval from DFP/PDE, which includes the project start date. Any expenditures that took place prior to the start date must be moved to LEA's state and/or local funding. Please provide a copy of the updated journals after this change has been made.	<input type="checkbox"/> Rider or Grant Approval Letter	CA Due: 8/26/2011		
				Ext Date:		
				Closed:		
				CA Not Required:	<input type="checkbox"/>	
				<input type="checkbox"/> Expenditure records begin on or after approval date		

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	
Fiscal Requirements Time Documentation	1. The LEA maintains semi-annual certifications for all employees funded from a single cost objective.	The LEA will maintain semi-annual certifications for any employee funded from a single cost objective.	<input type="checkbox"/> Semi-annual time certifications	CA Due: 8/26/2011	
				Ext Date:	
				Closed:	
				CA Not Required:	<input type="checkbox"/>
Fiscal Requirements America Reinvestment & Recovery Act of 2009	1. Title I, Supplemental (ARRA) funds & expenditures are tracked separately from Title I, A Basic funds	Provide documentation that demonstrates that Title I A Basic and Title I ARRA are tracked separately.	<input type="checkbox"/> Invoices	CA Due: 8/26/2011	
			<input type="checkbox"/> Purchase orders	Ext Date:	
			<input type="checkbox"/> Equipment tracking logs	Closed:	
				CA Not Required:	<input type="checkbox"/>
Fiscal Requirements America Reinvestment & Recovery Act of 2009	2. Data Collection/Submission - LEAs have source data to reflect reported information on Title I, Supplemental (ARRA) funds to PDE.	Please provide evidence that supports information submitted on Title I A ARRA Quarterly Reports on PA ED Trak.	<input type="checkbox"/> ARRA 1512 survey	CA Due: 8/26/2011	
			<input type="checkbox"/> Payroll	Ext Date:	
			<input type="checkbox"/> Invoices	Closed:	
			<input type="checkbox"/> SWP	CA Not Required:	<input type="checkbox"/>
			<input type="checkbox"/> Purchase orders		



pennsylvania
DEPARTMENT OF EDUCATION

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

September 19, 2011

Ms. Rosemary Dougherty
CEO
Christopher Columbus CS
916 Christian Street, North Building
Philadelphia, PA 19147

Dear Ms. Dougherty:

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,

Renee Palakovic
Chief

Division of Federal Programs

cc: Project File

**CHRISTOPHER COLUMBUS CHARTER SCHOOL
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013**

CHRISTOPHER COLUMBUS CHARTER SCHOOL
YEAR ENDED JUNE 30, 2013

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Christopher Columbus Charter School
Philadelphia, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Christopher Columbus Charter School (a nonprofit organization) (the "School") as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the School as of June 30, 2013, and the respective changes in financial position, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 - 7 and page 24, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by 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.

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 November 12, 2013, on our consideration of the School's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Citrin Cooperman & Company, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Philadelphia, Pennsylvania
November 12, 2013

**CHRISTOPHER COLUMBUS CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

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

Financial Highlights

- Total governmental revenues for the fiscal year ended June 30, 2013, were \$8,985,456, representing an increase of \$347,974 from June 30, 2012.
- At June 30, 2013, the School reported an ending governmental fund balance of \$5,365,540, representing a decrease of \$2,517,274 from June 30, 2012.
- The School's cash balance at June 30, 2013, was \$5,591,016, representing a decrease of \$2,289,228 from June 30, 2012.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

**CHRISTOPHER COLUMBUS CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Overview of the Financial Statements (Continued)

Fund Financial Statements

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

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Supplementary Information

The governmental fund budgetary comparison schedule is presented for purposes of additional analysis and is prepared using a basis other than accounting principles generally accepted in the United States of America ("GAAP"), for state reporting requirements.

Single Audit Requirements

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

Government-Wide Financial Analysis

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

	June 30,	
	2013	2012
Current assets	\$ 6,139,252	\$ 8,900,619
Noncurrent assets	7,468,920	4,767,860
Total assets	<u>13,608,172</u>	<u>13,668,479</u>
Total liabilities	<u>773,712</u>	<u>1,017,805</u>
Net position:		
Net investment in capital assets	7,468,920	4,767,860
Unrestricted	<u>5,365,540</u>	<u>7,882,814</u>
Total net position	<u>\$ 12,834,460</u>	<u>\$ 12,650,674</u>

As noted earlier, net position may serve over time as a useful indicator of the School's financial position. In the case of the School, assets exceeded liabilities by \$12,834,460 as of June 30, 2013.

**CHRISTOPHER COLUMBUS CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Overview of the Financial Statements (Continued)

Government-Wide Financial Analysis (Continued)

The School's revenues are predominately received from the School District of Philadelphia based on student enrollment. For the year ended June 30, 2013, the School's revenues (\$8,985,456) exceeded its expenditures (\$8,801,670) by \$183,786.

	<u>2013</u>	<u>2012</u>
Revenues:		
Local educational agencies	\$ 7,273,542	\$ 7,649,494
State sources	413,102	279,137
Federal sources	823,607	316,250
Other revenue	<u>475,205</u>	<u>392,600</u>
Total revenues	<u>8,985,456</u>	<u>8,637,481</u>
Expenditures:		
Other instructional programs	5,602,834	4,987,945
Pupil personnel services	200,656	144,381
Instructional staff services	123,492	119,633
Administrative services	1,388,050	1,303,966
Pupil health	153,184	152,631
Business services	120,832	97,602
Operation and maintenance of plant services	537,132	497,142
Student transportation services	26,249	19,301
Food services	160,238	114,645
Other support services	285,848	219,508
Student activities	49,504	61,632
Depreciation	<u>153,651</u>	<u>156,236</u>
Total expenditures	<u>8,801,670</u>	<u>7,874,622</u>
Change in net position	183,786	762,859
Net position - beginning	<u>12,650,674</u>	<u>11,887,815</u>
NET POSITION - ENDING	<u>\$ 12,834,460</u>	<u>\$ 12,650,674</u>

Governmental Fund

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

The general fund is the chief operating fund of the School. At the end of the current fiscal year, the unassigned and total fund balance of the general fund was \$5,365,540.

See independent auditors' report.

**CHRISTOPHER COLUMBUS CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

General Fund Budgetary Highlights

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

Capital Assets and Debt Administration

Capital Assets

As of June 30, 2013, the School's net investment in capital assets for its governmental activities totaled \$7,468,920 (net of accumulated depreciation). This net investment in capital assets includes furniture, the purchase of a building, and leasehold improvements for that building.

Long-term Debt

At June 30, 2013, the School had no outstanding long-term debt.

Economic Factors and Next Year's Budgets and Rates

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

Future Events That Will Financially Impact the School

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

Contacting the School's Financial Management

The financial report is designed to provide interested parties a general overview of the School's finances. Questions regarding any of the information provided in this report or requests for additional financial information should be addressed to: Chief Executive Officer, Christopher Columbus Charter School, 916 Christian Street, Philadelphia, Pennsylvania 19147, or call (215) 925-7400.

CHRISTOPHER COLUMBUS CHARTER SCHOOL
STATEMENT OF NET POSITION
JUNE 30, 2013

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 5,591,016
State subsidies receivable	181,112
Federal subsidies receivable	116,724
Prepaid expenses	228,530
Due from fiduciary fund	21,870
Capital assets:	
Building	7,553,448
Leasehold improvements	430,724
Furniture and equipment	557,205
Less: accumulated depreciation	<u>(1,072,457)</u>
Total assets	<u>13,608,172</u>
LIABILITIES	
Accounts payable and accrued expenses	11,474
Accrued salaries and benefits	<u>762,238</u>
Total liabilities	<u>773,712</u>
Commitments and contingencies (Notes 8, 9, and 10)	
NET POSITION	
Net investment in capital assets	7,468,920
Unrestricted	<u>5,365,540</u>
Total net position	<u>\$ 12,834,460</u>

See accompanying notes to financial statements.

**CHRISTOPHER COLUMBUS CHARTER SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2013**

Functions	Expenses	Program Revenues	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
				Governmental Activities
Primary government:				
Governmental activities:				
Other instructional programs	\$ 5,602,834	\$ 3,082,667		\$ (2,520,167)
Pupil personnel services	200,656	8,077		(192,579)
Instructional staff services	123,492	5,248		(118,244)
Administrative services	1,388,050	60,306		(1,327,744)
Pupil health	153,184	39,500		(113,684)
Business services	120,832	-		(120,832)
Operation and maintenance of plant services	537,132	6,454		(530,678)
Student transportation services	26,249	-		(26,249)
Food services	160,238	74,870		(85,368)
Other support services	285,848	16,340		(269,508)
Student activities	49,504	4,167		(45,337)
Depreciation	<u>153,651</u>	<u>-</u>		<u>(153,651)</u>
Total governmental activities	<u>\$ 8,801,670</u>	<u>\$ 3,297,629</u>		<u>(5,504,041)</u>
General revenues:				
Local educational agencies				5,399,298
All other revenue				<u>288,529</u>
Total general revenues				<u>5,687,827</u>
Change in net position				183,786
Net position - beginning				<u>12,650,674</u>
NET POSITION - ENDING				<u>\$ 12,834,460</u>

See accompanying notes to financial statements.

CHRISTOPHER COLUMBUS CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUND
JUNE 30, 2013

	<u>General Fund</u>
<u>ASSETS</u>	
Cash	\$ 5,591,016
State subsidies receivable	181,112
Federal subsidies receivable	116,724
Due from fiduciary fund	21,870
Prepaid expenses	<u>228,530</u>
TOTAL ASSETS	\$ <u>6,139,252</u>
<u>LIABILITIES AND FUND BALANCE</u>	
Liabilities:	
Accounts payable	\$ 11,474
Accrued salaries and benefits	<u>762,238</u>
Total liabilities	773,712
Fund balance:	
Unrestricted	<u>5,365,540</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>6,139,252</u>

See accompanying notes to financial statements.

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

Total fund balance for governmental fund \$ 5,365,540

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

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

Building	7,553,448	
Leasehold improvements	430,724	
Furniture and equipment	557,205	
Less: accumulated depreciation	<u>(1,072,457)</u>	
		<u>7,468,920</u>

TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ 12,834,460**

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

	<u>General Fund</u>
Revenues:	
Local educational agencies	\$ 7,273,542
Other local sources	475,205
State sources	413,102
Federal sources	823,607
Total revenues	8,985,456
Expenditures:	
Instruction	5,602,835
Support services	2,874,653
Non-instructional services	209,741
Capital outlays	2,815,501
Total expenditures	11,502,730
Net change in fund balance	(2,517,274)
Fund balance - beginning	7,882,814
FUND BALANCE - ENDING	\$ 5,365,540

See accompanying notes to financial statements.

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

Net change in fund balance - total governmental fund \$ (2,517,274)

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

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

Capital outlays	2,854,711	
Depreciation expense	<u>(153,651)</u>	
		<u>2,701,060</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 183,786

**CHRISTOPHER COLUMBUS CHARTER SCHOOL
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2013**

	<u>Total Agency Fund</u>
Assets:	
Cash	\$ <u>21,870</u>
TOTAL ASSETS	\$ <u>21,870</u>
Liabilities:	
Due to general fund	\$ <u>21,870</u>
TOTAL LIABILITIES	\$ <u>21,870</u>

See accompanying notes to financial statements.

CHRISTOPHER COLUMBUS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1. **BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Background

Christopher Columbus Charter School (the "School") is organized as a nonprofit corporation in Pennsylvania to operate a charter school in accordance with Pennsylvania Act 22 of 1997 (the "Act"), and is operating under a charter school contract through 2013. The charter was renewed on July 1, 2013 through June 30, 2018. The School is located in Philadelphia, Pennsylvania. During the 2012-2013 school year, the School served children in grades K through 8.

The mission of the School is to provide students in grades K through 8 a content-rich, academically-rigorous Core Knowledge education with a well-defined, sequential curriculum in a safe, orderly, disciplined, and caring environment. The School's students will learn to express themselves in at least one international language and will utilize computer technology to support learning in all major subjects and to become literate in the technologies of the 21st century.

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

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

The accompanying financial statements present the activities of the School. The School is not a component unit of another reporting entity. The decision to include a potential component unit in the School's reporting entity is based on several criteria, including legal standing, fiscal dependency, and financial accountability. The School has no component units.

Basis of Presentation

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

CHRISTOPHER COLUMBUS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

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

Basis of Presentation (Continued)

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

Government-Wide and Fund Financial Statements

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

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-wide financial statements

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

Fund financial statements

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

The School reports the following major governmental fund:

General Fund - The general fund is the operating fund of the School and accounts for all revenues and expenditures of the School.

CHRISTOPHER COLUMBUS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

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

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

Fund financial statements (Continued)

The School reports the following fiduciary fund:

Student Activities Fund - The agency fund is used to account for assets held by the School for student groups and is managed by the students. The agency fund is purely custodial and, thus, does not involve measurement of operations.

Net position

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

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

CHRISTOPHER COLUMBUS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

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

Fund Balance Classification Polices and Procedures

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

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

Budgets and Budgetary Accounting

The School adopts an annual budget on a basis consistent with GAAP for the general fund. The School is required to present the adopted and final budgeted revenues and expenditures for the general fund that were filed and accepted by the Labor, Education and Community Services Comptroller's Office. The general fund budget appears on page 24.

Use of Estimates

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

Cash

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

Prepaid Expenses

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

CHRISTOPHER COLUMBUS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

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

Receivables

Receivables primarily consist of amounts due from the Pennsylvania Department of Education for federal and state grants and subsidies. Receivables are stated at the amount management expects to collect. As of June 30, 2013, based on historical experience, no allowance has been established.

Capital Assets

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

Deferred Outflows/Inflows of Resources

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

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

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

Advertising Costs

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

Income Tax Status

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

Uncertain Tax Positions

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

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

CHRISTOPHER COLUMBUS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

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

Uncertain Tax Positions (Continued)

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

Subsequent Events

The School has evaluated material subsequent events through November 12, 2013, the date on which these financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

NOTE 2. CASH

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

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

Uninsured and uncollateralized	\$ 5,638,206
Collateralized	-
Uninsured and collateral held by the pledging bank's trust department not in the School's name	<u>-</u>
Total	<u>\$ 5,638,206</u>

Reconciliation to the financial statements:

Cash exposed to custodial risk	\$ 5,638,206
Plus: Insured amount	250,000
Less: Outstanding checks	<u>(297,190)</u>
	<u>\$ 5,591,016</u>

NOTE 3. RECEIVABLES

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

A summary of receivables is as follows:

<u>Receivables</u>	<u>Amount</u>
Federal	\$ 116,724
State	<u>181,112</u>
	<u>\$ 297,836</u>

**CHRISTOPHER COLUMBUS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 4. LOCAL EDUCATIONAL AGENCY ASSISTANCE (REVENUE)

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

Charter schools are funded by the local public school district. For non-special education students, the charter school receives for each student enrolled no less than the budgeted total expenditure per average daily membership of the prior school year as defined by the Act. For the year ended June 30, 2013, the rate was \$8,064 per year per student for most of the students, plus additional funding for special education students and transportation. The annual rate is paid monthly and is prorated if a student enters or leaves during the year. Total revenue from student enrollment was \$7,273,542 for the year ended June 30, 2013.

NOTE 5. CAPITAL ASSETS, NET

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

	Balance July 1, 2012	Additions	Disposals	Balance June 30, 2013
Building	\$ 4,737,947	\$ 2,815,501	\$ -	\$ 7,553,448
Leasehold improvement	422,200	8,524	-	430,724
Furniture and equipment	526,519	30,686	-	557,205
Less: accumulated depreciation	<u>(918,806)</u>	<u>(153,651)</u>	<u>-</u>	<u>(1,072,457)</u>
Capital assets, net	<u>\$ 4,767,860</u>	<u>\$ 2,701,060</u>	<u>\$ -</u>	<u>\$ 7,468,920</u>

Depreciation expense for the year ended June 30, 2013, was \$153,651.

NOTE 6. RETIREMENT PLAN

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

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

CHRISTOPHER COLUMBUS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 6. RETIREMENT PLAN (CONTINUED)

Member contributions are as follows:

- Active members who joined the System prior to July 22, 1983, contribute at 5.25% (Membership Class T-C) or at 6.50% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System prior to, on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25% (Membership Class T-C) or at 7.50% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System after June 30, 2001, contribute at 7.50% (Membership Class T-D). For all new hires and for members who elected Class T-D membership, the higher contribution rates began with service rendered on or after January 1, 2002.
- Members who joined the System after June 30, 2011, can choose between two classes of membership and, therefore, two different base contribution rates that are subject to a limited fluctuation based on a "shared risk." Membership Class T-E members have a base employee contribution rate of 7.5%, with shared risk contribution rate levels from 7.5% through and including 9.5%. Membership Class T-F members have a base employee contribution rate of 10.3%, with shared risk contribution rate levels from 10.3% through and including 12.3%.

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

Contributions required of the School are based upon an actuarial valuation. For the fiscal year ended June 30, 2013, the rate of the School's contribution was 12.36% of covered payroll. The 12.36% rate is composed of a pension contribution rate of 11.5% for pension benefits and 0.86% for healthcare insurance premium assistance. Payroll expense for employees covered by the System for the year ended June 30, 2013, was approximately \$4,600,000. The School's contributions to the System for the years ended June 30, 2013, 2012 and 2011, amounted to \$598,517, \$279,088 and \$203,350, respectively.

NOTE 7. EMPLOYEE BENEFIT PLAN

The Company maintains a savings incentive plan 403(B) for its employees. All employees are eligible. Participants may elect voluntary salary deferrals under the plan up to the maximum permitted by law. The School does not make a contribution to the plan.

**CHRISTOPHER COLUMBUS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 8. COMMITMENT

In July 2013, the School entered into a two-year agreement with an organization for various business services at a monthly rate of \$5,333. Minimum payments under the agreement are as follows:

<u>Year ending June 30:</u>	<u>Amount</u>
2014	\$ 64,000
2015	<u>64,000</u>
	<u>\$ 128,000</u>

NOTE 9. GRANT CONTINGENCIES

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

NOTE 10. LITIGATION

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

REQUIRED SUPPLEMENTARY INFORMATION

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

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Over (Under)</u> <u>Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Local educational agencies	\$ 6,799,123	\$ 6,799,123	\$ 7,273,542	\$ 474,419
Other sources	241,384	241,384	475,205	233,821
State sources	339,909	339,909	413,102	73,193
Federal sources	<u>627,461</u>	<u>627,461</u>	<u>823,607</u>	<u>196,146</u>
Total revenues	<u>8,007,877</u>	<u>8,007,877</u>	<u>8,985,456</u>	<u>977,579</u>
Expenditures:				
Instruction	5,680,400	5,680,400	5,602,835	(77,565)
Support services	2,917,031	2,917,031	2,874,653	(42,378)
Non-instructional services	91,329	91,329	209,741	118,412
Capital outlays	<u>-</u>	<u>-</u>	<u>2,815,501</u>	<u>2,815,501</u>
Total expenditures	<u>8,688,760</u>	<u>8,688,760</u>	<u>11,502,730</u>	<u>2,813,970</u>
Net change in fund balance	(680,883)	(680,883)	(2,517,274)	(1,836,391)
Fund balance - beginning	<u>7,882,814</u>	<u>7,882,814</u>	<u>7,882,814</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 7,201,931</u>	<u>\$ 7,201,931</u>	<u>\$ 5,365,540</u>	<u>\$ (1,836,391)</u>

See independent auditors' report.

SINGLE AUDIT

**CHRISTOPHER COLUMBUS CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2013**

<u>Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass- through Grantor's Number</u>	<u>Federal Expenditures</u>
U.S. Department of Education, Pass-through the Pennsylvania <u>Department of Education</u>			
Title I Grants to LEAs	84.010	012-120684	\$ 299,987
Title I Grants to LEAs	84.010	013-130864	495,630
Improving Teacher Quality State Grants	84.367	020-130864	28,405
U.S. Department of Education, Pass-through the <u>School District of Philadelphia</u>			
Special Education Grants to States	84.027	N/A	<u>116,724</u>
Total Federal Financial Assistance			<u>\$ 940,746</u>

See accompanying notes to schedule of expenditures of federal awards.

CHRISTOPHER COLUMBUS CHARTER SCHOOL
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2013

NOTE 1. GENERAL

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

NOTE 2. BASIS OF ACCOUNTING

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



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

To the Board of Trustees
Christopher Columbus Charter School
Philadelphia, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Christopher Columbus Charter School (a nonprofit organization) (the "School") as of and for the year ended June 30, 2013, which collectively comprise the School's basic financial statements, and have issued our report thereon dated November 12, 2013.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Citrin Cooperman & Company, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Philadelphia, Pennsylvania
November 12, 2013



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Directors
Christopher Columbus Charter School
Philadelphia, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited Christopher Columbus Charter School (a nonprofit organization) (the "School") with the types of compliance requirements described in the *Office of Management and Budget* ("OMB") *Circular A-133 Compliance Supplement* that could have a direct and material effect on the School's major federal program for the year ended June 30, 2013. The School's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

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

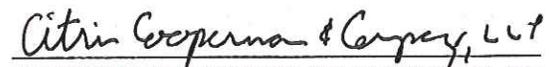
Report on Internal Control Over Compliance

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

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

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

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


CITRIN COOPERMAN & COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Philadelphia, Pennsylvania
November 12, 2013

**CHRISTOPHER COLUMBUS CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2013**

A. SUMMARY OF AUDITORS' RESULTS

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

B. FINDINGS - FINANCIAL STATEMENT AUDIT

There were no financial statement findings.

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

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