

Freire CS

Charter Annual Report

07/01/2013 - 06/30/2014

School Profile

Demographics

2027 Chestnut Street
Philadelphia, PA 19103
(215)557-8555

Phase:	Phase 2
CEO Name:	Kelly Davenport
CEO E-mail address:	kelly@freirecharterschool.org

Governance and Staff

Leadership Changes

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

Freire Charter School benefited from stability in Board and school leadership once again during the 2013-14 school year. At the Annual Meeting in June 2014, all Board Leadership was again affirmed. Tom Caramanico was re-elected president of the Board, Gerald Escovitz was re-elected Vice President, Phil Marchese was re-elected Treasurer as well as Assistant Secretary, and Scott Solomon was re-elected Secretary. David Bryant is Executive Committee Member-at-Large and also chairs Freire's audit committee. All other standing board members remained throughout the year.

In the Freire Board's annual self-evaluation, Board members indicated a desire to diversify the talents represented on the Board, and to bring in new members who would bring additional strengths and resources to the Board. In this vein, at the Annual Meeting in June 2014, the Board elected two new members, Michael Maholick and Paul Archibald. Michael Maholick is an Associate at McCormick Taylor, Inc., and is also an Office Manager for McCormick Taylor's Philadelphia office. He brings his expertise in long-term budget tracking and project planning to Freire's Board. Paul Archibald is a Vice President at McCormick Taylor, Inc., and is also an Office Manager for McCormick Taylor's Philadelphia office. He brings to Freire's Board his expertise in project management and government relations.

In order to develop and strengthen leadership within the school, Nick Fels took on the position of Assistant Head of Academics at Freire High School. Head of Academics Chris Zagacki coached and developed Nick over the course of the year. Andrea Zepp, previously an administrator at the high school, transferred to the middle school campus to lead student discipline and culture there. To assist with research, assessment, and operational support, Melanie Reiser and Leigh Botwinik joined the leadership in 2014.

Board of Trustees Meeting Schedule

Location	Date and Time
High School -- 2027 Chestnut Street, Philadelphia, PA 19103	9/11/2013 8:00 AM
High School -- 2027 Chestnut Street, Philadelphia, PA 19103	10/9/2013 8:00 AM
High School -- 2027 Chestnut Street, Philadelphia, PA 19103	12/11/2013 8:00 AM
Middle School -- 1026 Market Street, Philadelphia, PA 19107	2/12/2014 8:00 AM
Middle School -- 1026 Market Street, Philadelphia, PA 19107	4/9/2014 8:00 AM
Middle School -- 1026 Market Street, Philadelphia, PA 19107	6/11/2014 8:00 AM
High School -- 2027 Chestnut Street, Philadelphia, PA 19103	9/10/2014 8:00 AM
High School -- 2027 Chestnut Street, Philadelphia, PA 19103	10/8/2014 8:00 AM
High School -- 2027 Chestnut Street, Philadelphia, PA 19103	12/10/2014 8:00 AM

Middle School -- 1026 Market Street, Philadelphia, PA 19107	2/11/2015 8:00 AM
Middle School -- 1026 Market Street, Philadelphia, PA 19107	4/8/2015 8:00 AM
Middle School -- 1026 Market Street, Philadelphia, PA 19107	6/10/2015 8:00 AM

Professional Staff Member Roster

There are no professional staff members.

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

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Quality of Teaching and Other Staff

Position Categories	All Employed per Category	Appropriately Certified	Promoted	Transferred	Terminated	Contracted for Following Year
Chief Academic Officer/Director	1.00	1.00	0.00	0.00	0.00	1.00
Principal	2.00	1.00	0.00	0.00	0.00	1.00
Assistant Principal	1.00	0.00	1.00	0.00	0.00	0.00
Classroom Teacher (including Master Teachers)	37.00	36.00	0.00	0.00	5.00	31.00
Specialty Teacher (including Master Teachers)	12.00	12.00	0.00	0.00	2.00	10.00
Special Education Teacher (including Master Teachers)	8.00	6.00	0.00	0.00	0.00	6.00
Special Education Coordinator	2.00	2.00	0.00	0.00	0.00	1.00
Counselor	9.00	4.00	0.00	0.00	0.00	8.00
Psychologist	1.00	1.00	0.00	0.00	0.00	0.00
School Nurse	1.00	1.00	0.00	0.00	0.00	1.00
Totals	74.00	64.00	1.00	0.00	7.00	59.00

Further explanation:

This narrative is empty.

Fiscal Matters

Major Fundraising Activities

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

In 2013-14, our fundraising efforts benefited general operating needs, for the most part, including raising funds for our expanding middle school (e.g. improving middle school facilities and expanding our offerings for curriculum, remediation, and enrichment). Our fundraising strategy is a combination of soliciting corporate and private donations, aggressively pursuing state, federal, and foundation grant funding, and leveraging partnerships with community organizations to expand school programming. The school employs a full-time Director of Development to coordinate these activities.

In our annual Bridge to Wisdom fundraising event, the school raised over \$150,000 dollars in private donations. FCS also benefitted from \$100,000 in donations through the Educational Improvement Tax Credit (EITC) Program this year to fund innovative educational programs outside the regular classroom. We participated in a major project with the Mural Arts Program for 2013-14, funded by a private foundation, which benefited the high school – both teachers and students – as we work with the Mural Arts Program to incorporate the arts into our students' academic projects. 2013-14 also marked the second year of our partnership with Play On, Philly!, funded in part by the EITC program, which brings after-school music performance education to our middle school students. Our RoboDragons, an after school engineering and robotics club serving both middle and high school students, benefited from \$3,500 in corporate sponsorship. With this support, the high school FIRST Tech Challenge team placed first in Philadelphia and advanced to East Super-Regionals in spring 2014.

We were very successful in securing grant funding in 2013-14. For example, Freire applied for and received a 2014 Dow Classroom Innovation Grant from the Philadelphia Math and Science Coalition, which was used to present our first-ever Science Fair. We continued to receive our 3-year, \$1.26 million grant to implement a 21st Century Community Learning Center at Freire Charter School (middle and high schools) for after school and summer programming. Freire also applied for and received \$8,700 from the PA Department of Education for Olweus anti-bullying training programs.

For 2014-2015, the school will continue its successful strategy of raising individual and corporate contributions (through at least one major fundraiser and participation in the EITC program, as well as private solicitation) and strategic grant writing to expand school programming.

Fiscal Solvency Policies

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

There were no changes to our already strong fiscal solvency policies and procedures in 2013-14. Freire continued to raise some funds through the school's Foundation, and those funds are

drawn down into the school as needed. In addition, the Foundation holds the loan for our high school space with our lender. The school maintains fiscal solvency by ensuring that we account on an accrual and a cash basis; we report financials to the Board monthly on both; and the Board Treasurer and Head of School work very closely to guide the finances of the school. In addition, our accounting firm Repice and Taylor provides accurate and timely accounting for all our financial needs involved with reporting grants at the federal and state level and liaising with our auditor, our attorneys, and other related parties.

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)

Files uploaded:

- Internal Controls Policy.pdf

Accounting System

Changes to the accounting system the charter school uses:

In 2013-14, there were no changes to the accounting system the school used. Freire's school accountant continued to maintain the accounting records on Quick Books Pro. The records are maintained on a cash basis. Quarterly and monthly income statements are prepared and reviewed for accuracy by the school's administration. After the administrative review, statements are submitted to the Board of Directors. These quarterly statements are then reviewed, approved and presented by the Finance Committee to the Executive Committee and full Board. Freire's accounting practices comply with GAAP at all times.

Preliminary Statements of Revenues, Expenditures & Fund Balances

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

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Financial Audits

Basics

Audit Firm:	Citrin Cooperman & Company, LLP
Date of Last Audit:	10/08/2013
Fiscal Year Last Audited:	2012-13

Explanation of the Report

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

The audit for 2012-13 is provided, as it is the most recent complete audit of the school's financials that was available at the time of this annual report submission. The audit was completed in October 2013. The audit, conducted by Citrin Cooperman & Company, LLP noted the following:

- The school saw an increase in the ending governmental fund balance and cash balance over the year prior.
- The auditor's report expressed an unqualified opinion on the financial statements of the school.
- No reportable conditions relating to the financial statements were reported.
- No instances of noncompliance material to the financial statements of the school were disclosed during the audit.
- No reportable conditions related to the audit of major federal award programs were reported.

The audit was "clean" with no need for adjustments or corrections in any aspect of the school's finances.

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:	05/10/2012
School Year Reviewed:	2011-12

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
Title I -- All items in compliance. Title II -- All components and requirements in absolute compliance. Fiscal monitoring -- All fiscal components and requirements in absolute compliance.	None required, as there were no negative findings.

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
Director of Student Services	High School -- 2027 Chestnut Street, Philadelphia, PA 19103	0.95
Director of Student Services	Middle School -- 1026 Market Street, Philadelphia, PA 19107	0.97
Paraprofessional	Middle School -- 1026 Market Street, Philadelphia, PA 19107	2
School Psychologist	High School & Middle School	1
Student Services Administrative Assistant	High School & Middle School	1

Special Education Contracted Services

Title	Amt. of Time	Operator	Number of
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	per Week		Students
Audiological Therapy -- Chanel Summers (High School and Middle School)	7.5 Minutes	Outside Contractor	10 or fewer
Occupational Therapist -- Shoshana Finkle (High School and Middle School)	275 Minutes	Outside Contractor	10 or fewer
Physical Therapist -- Michelle Martinez (Middle School)	60 Minutes	Outside Contractor	10 or fewer
Speech Therapist -- Melissa Zerumsky (Middle School)	645 Minutes	Outside Contractor	18
Speech Therapist -- Sara Phillips (High School)	240 Minutes	Outside Contractor	10 or fewer
Teacher of Visual Impairment -- Becky Shaw (Middle School)	60 Minutes	Outside Contractor	10 or fewer
Teacher of Visual Impairment -- Diane Muller (High School and Middle School)	60 Minutes	Outside Contractor	10 or fewer

Special Education Cyclical Monitoring

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

12/04/2013
Not Provided

Special Education Cyclical Monitoring Report

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

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Facilities

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

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

After having acquired and outfitted its new middle school facility in 2012-13, 2013-14 was a year of far less fixed asset acquisition. The largest investment was the purchase of nearly \$126,000 in e-Rate eligible information technology for the high school campus' server closet, the relocation and upgrade of which is part of our facility expansion project for 2014-15 (below). We also purchased a new photocopier for the high school (\$11,720), proprietary student achievement modeling software for both sites (\$10,206), network equipment for the high school (\$6,822), and cafeteria tables for the high school (\$4,935). The remaining purchases included expenses related to the start-up of the middle school and addition of 7th grade (i.e. furniture, security equipment, upgrading the acoustics in the cafeteria), fixtures to ensure student safety (i.e. protective shades at both sites), replacement technology costs, and minor repairs. The facilities for the high school and middle school are leased from independent landlords and are not owned by Freire Charter School.

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

\$192,886.00

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:

Over the next year, Freire High School's business offices will transition from their current location within 2031 Chestnut Street to a new space currently under development. A new building is currently under construction directly next door to Freire's high school campus. The basement level of this new development will become an expansion of Freire High School's basement level, and will house Freire's business staff, nurse, and school psychologists' offices (approximately 10,000 square feet).

The Freire Middle School completed its facilities expansion as of the end of 2012-13. To augment this space, we have sought grant funding to develop a recreational space for students on its campus. Freire is currently seeking a grant to fund the development of 5,000 square feet of unused indoor space within our middle school campus into a state-of-the-art playground that would be specially tailored to students with special needs. Contingent upon grant funding, this project could be completed in 2014-15.

Memorandums of Understanding

Organization	Purpose
After School	The After School Activities Partnership partners with Freire to

Activities Partnership	provide chess programming as part of Freire's 21st Century CLC after school program.
Agatston Urban Nutrition Initiative (AUNI)	The Agatston Urban Nutrition Initiative partners with Freire to provide 21st Century CLC after school programming. AUNI is a program of the Netter Center for Community Partnerships at the University of Pennsylvania that engages, educates and empowers youth, university students, and community members to promote healthy lifestyles and build a just and sustainable food system.
BalletFleming	BalletFleming is a non-profit dance company that aims to inspire, engage, entertain and educate the public through dance. Professional and classically trained dancers work with students to draw upon the emotional and artistic inspirations of movement, music and drama and bring them to life. BalletFleming partners with Freire's 21st Century CLC program to provide student programming in dance. Student performances are often the "opening act" of the BalletFleming company performances, resulting in students performing in professional theatres and venues across the Philadelphia area.
Breakfree Design Group	The Breakfree Design Group teaches clothing design to students in Freire's 21st Century CLC afters chool program. Students learn to design and to make clothing and accessories with textiles from experienced clothing designers.
FRONTIER 21 Education Solutions	FCS is working with FRONTIER 21 Education Solutions of Bala Cynwyd, PA as the evaluator of our 21st Century Community Learning Center program.
LiveConnections	The World Cafe's Live Connections program brings to Freire's students a broad range of musical experiences, from classical, to jazz, to hip hop and singer/songwriters. Students experience the music in an authentic, state of the art music venue (World Cafe Live), which is just down the street from Freire's high school. Educational programming teaches the students about the essential components of all music, and how those pieces are emphasized and arranged to create each genre of music.
Mural Arts Program of Philadelphia	The Mural Arts Program provides arts instructors who teach art and design techniques to students in Freire's 21st Century CLC program. The Mural Arts Program has also partnered with Freire to work with high school students during school to design a mural and incorporate art into all academic subjects through the mural arts project in 2013-14 and 2014-15.
Philadelphia Police Department	Details the role and responsibilities of both the school and police department, including definitions of types of incidents and reporting responsibilities. It is an agreement of cooperation with the Police Department.
Play On, Philly! (POP)	The Play On, Philly! program teaches instrumental music individually and in groups to Freire students through the 21st Century CLC program after school. POP arranges concerts for students to play outside of school twice each year.
The Comic Book Project	The Comic Book Project is a partner with Freire's 21st Century CLC program. The Comic Book Project engages children in a creative process leading to literacy reinforcement (children reinforce and improve their literacy skills through the arts by engaging in a fun, project-oriented, and creative process), social awareness and

	<p>character development (children use the project as a pathway to personal understanding and cultural tolerance, which are illustrated by their own artistic creations and displayed in a variety of formats), then publishes and distributes their work for other children in the community to use as learning and motivational tools (children spread positive messages to other children and adults in the community via the distribution of their work to community outlets such as schools, after-school programs, and community centers).</p>
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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 Thomas Caramanico on 7/31/2014

President, Board of Trustees

Affirmed by Kelly Davenport on 7/31/2014

Chief Executive Officer

Charter School Law Affirmation

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

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

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

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

Affirmed by Thomas Caramanico on 7/31/2014

President, Board of Trustees

Affirmed by Kelly Davenport on 7/31/2014

Chief Executive Officer

Ethics Act Affirmation

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

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

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

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

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

Affirmed by Thomas Caramanico on 7/31/2014

President, Board of Trustees

Affirmed by Kelly Davenport on 7/31/2014

Chief Executive Officer

Complete the following information for all professional staff members.

Staff No.	Name of Employee	PA Certified Yes/No	Areas of Certification, Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Annually Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
1	Antonioli, Adam	Yes	Elem. Ed. K-6 -- Inst. I	6	Math (0.5 FTE); Science (0.5 FTE)	990	100%	0%
2	Araujo, Ignacio	Yes	Social Studies 7-12 -- Inst. I	7-8	Social Studies	990	100%	0%
3	Barg, Paula	Yes	Biology 7-12 -- Intern	10, 12	Biology; Advanced Biology II	990	100%	0%
4	Berger, Julie	Yes	English 7-12 -- Inst. I, Social Studies 7-12 -- Inst. I	11, 12	English III; AP Literature	503.36	100%	0%
5	Bilbee (McDevitt), Mindy	Yes	Reading Specialist K-12 -- Inst. I; English 7-12 -- HOUSSE	7	English/Language Arts	416.7	100%	0%
5	Bilbee (McDevitt), Mindy	Yes	Reading Specialist K-12 -- Inst. I; English 7-12 -- HOUSSE	7	Academic Advisor	573.3	0%	100%
6	Bowers (Glacken), Jamie	Yes	Elem. Ed. K-6 -- Inst. I; Sped. N-12 -- Inst I	6	Math (0.5 FTE); Science (0.5 FTE)	990	100%	0%
7	Boyle, Lauren	Yes	English 7-12 -- Inst. I, Social Studies 7-12 -- Inst. I	10	Academic Advisor	589.16	0%	100%
8	Brecher, Brian	Yes	Social Studies 7-12 -- Inst. II	10, 12	US History, AP US History	990	100%	0%
9	Brones, Jonathan	Yes	Spanish PK-12 -- Inst. I; ESL K-12 -- Program Specialist	9	Spanish I	990	100%	0%
10	Burrows, Christian	Yes	Elem. Ed. K-6 -- Inst. I	5-8	Health & PE (0.75 FTE)	555.75	0%	100%
11	Burrows, Christian	Yes	Elem. Ed. K-6 -- Inst. I	6	English/Language Arts	134.55	100%	0%
12	Carlough, Stacey	Yes	English 7-12 -- Inst. II	11, 12	English III; AP Literature	990	100%	0%
13	Casselle, Alana	Yes	English 7-12 -- Inst. I (6/1/2014)	6	English/Language Arts	111.15	0%	100%

14	Colvin, Ayris	Yes	Special Ed. PK-12 -- Inst. I; English 7-12 -- Inst. I	12	Special Education -- Transitions	990	100%	0%
15	Corbitt, Chad	Yes	English 7-12 -- Inst. I	9, 10	English I; English II	990	100%	0%
16	Dana, Maria	Yes	Mid-Level Citiz. Ed. 7-9 - Inst. II; Mid-Level English 7-9 -- Inst. II; Elem K-6 -- Inst II, Spec. Ed. N-12 -- Inst. II	6	English/Language Arts (0.5 FTE); Social Studies (0.5 FTE)	292.5	100%	0%
17	Davenport, Kelly	Yes	Principal PK-12 -- Administrative; Spanish PK-12 -- Inst. I	5-12	Head of School/CEO	990	100%	0%
18	Dua, Andrew	Yes	Spanish K-12 -- Inst. I	6-8	Spanish	990	100%	0%
19	Dziura, Michael	Yes	Social Studies 7-12 -- Inst. I; English 7-12 -- Inst. I; Mid-Level Math 6-9 -- Inst. I; Environmental Ed. PK- 12 -- Inst. I	9	World Cultures	990	100%	0%
20	Eger, William	Yes	Math 7-12 -- Intern	9, 10	Algebra I; Geometry	990	100%	0%
21	Eggers, James	Yes	Special Ed. PK-12 -- Inst. I; English 7-12 -- Inst. I	9	Special Education	990	100%	0%
22	Eisenberg, Jared	Yes	Math 7-12 -- Instructional I	11, 12	Math Analysis; Business & Personal Finance	990	100%	0%
23	Falconio, Jason	Yes	Biology 7-12 -- Inst. I; General Science 7-12 -- Inst. I	11	Biology II	990	100%	0%
24	Fels, Nicholas	Yes	English 7-12 -- Inst. I; Math 7-12 -- Inst I	9-12	Assistant Head of Academics	990	0%	100%
25	Fiegel, Amanda	Yes	English 7-12 -- Inst. I; ESL K-12 -- Program Specialist	9	English I	990	100%	0%
26	Fox, April	Yes	Elem. Ed. K-6 -- Inst. II; Sped. N-12 -- Inst II	6	Special Education	990	100%	0%
27	Frazier, Jennifer	Yes	Special Ed. PK-12 -- Inst. I	11	Special Education -- Transitions	990	100%	0%
28	Frumkin, Jacob	Yes	Elem. Ed. K-6 -- Inst. I	5	Math (0.8 FTE); Science (0.2 FTE)	990	100%	0%

29	Ginder, Kaitlin	Yes	Secondary School Counselor 7-12 -- Ed. Specialist I	9	Academic Advisor	990	100%	0%
30	Grugan, Sarah	Yes	Math 7-12 -- Inst. I; Mid-Level Math 6-9 -- Inst. I; Elem. Ed. K-6 -- Inst. I	9	Algebra I	990	100%	0%
31	Hall, Chakola	No	Licensed Social Worker	8	Academic Advisor	990	100%	0%
32	Hill, Sherill	No	Not certified	8	Academic Advisor	990	0%	100%
33	Hoffler, Janae	Yes	English 7-12 -- Inst. I	7	English/Language Arts	198.9	100%	0%
34	Holt, Paul	Yes	Chemistry 7-12 -- Inst. I	9	Physical Science	990	100%	0%
35	Hopkins-Daugherty, Jennifer	Yes	English 7-12 -- Inst. I	7-8	English/Language Arts	990	100%	0%
36	Huber, Jason	Yes	Elem. Ed. K-6 -- Inst. I (inactive)	6	English/Language Arts	286.65	0%	100%
37	Hummer, Laura	Yes	English 7-12 -- Inst. I	6	English/Language Arts (0.5 FTE); Social Studies (0.5 FTE)	438.75	50%	50%
38	Inverso, Jacquelyn	Yes	Spanish PK-12 -- Inst. I	11, 12	Spanish III; Spanish IV	990	100%	0%
39	Joka, Devan	Yes	Health & Physical Education PK-12 -- Inst. I	10	Health & Wellness (0.8 FTE); Intensive Reading (0.2 FTE)	990	80%	20%
40	Jones, Lori	Yes	Reading Specialist K-12 -- Inst. I; Elem. Ed. K-6 -- Inst. I	5-8	Reading Specialist	990	100%	0%
41	Kelley, Teresa	Yes	Spanish PK-12 -- Inst. I; English 7-12 -- Inst. I; Elem. Ed. K-6 -- Inst. I	10	Spanish II	990	100%	0%
42	Kelly, Mike	Yes	Principal K-12 -- Admin. II; Social Studies 7-12 -- Inst. I	5-8	Dean	990	100%	0%
43	Kennedy (Ostroff), Katherine	Yes	Elem. Ed. K-6 -- Inst. I	5	English/Language Arts (0.25 FTE), Social Studies (0.25 FTE), Science (0.5 FTE)	990	100%	0%
44	King, Adam	Yes	Health & Phys. Ed. -- Inst I; ESL K-12 -- Program Specialist	5-8	Health & PE	666.9	100%	0%

45	Kiwak, Lisa	Yes	English 7-12 -- Inst. II; Communications -- Inst. II; ESL K-12 -- Program Specialist	9, 12	Intensive Reading; English IV	990	100%	0%
46	Kline, Charles "Chad"	Yes	Elem. Ed. K-6 -- Inst. I	5	English/Language Arts (0.25 FTE), Social Studies (0.25 FTE), Science (0.5 FTE)	990	100%	0%
47	Knapp, Jessica	Yes	General Science 7-12 -- Intern	7-8	Science	990	100%	0%
48	Knowles, Jasmine	Yes	Elem. Ed. K-6 -- Inst. I	6	English/Language Arts (0.5 FTE); Social Studies (0.5 FTE)	990	100%	0%
49	Lee, Young	Yes	Chemistry 7-12 -- Inst. I; Biology 7-12 -- Inst. I; General Science 7-12 -- Inst. I	9, 12	Chemistry; Physical Science	990	100%	0%
50	Lewis, Benjamin	Yes	English 7-12 -- Inst. I	12	English -- Peace & Social Change	990	100%	0%
51	Llewellyn, Jennifer	Yes	Sec. School Counselor -- Ed. Specialist I; English 7-12 -- Intern; Special Ed N-12 -- Intern	6	Academic Advisor	990	100%	0%
52	Lopez, Aaron	Yes	Special Ed N-12 -- Intern, Math 7-12 -- Intern	7	Special Education	990	100%	0%
53	McCay, Melissa	Yes	General Science 7-12 -- Inst. I; Earth and Space 7-12 -- Intern	7	Science	990	100%	0%
54	McClinton, Laura	Yes	Secondary School Counselor 7-12 -- Ed. Specialist I	12	Academic Advisor	990	100%	0%
55	McHose, Jennifer	Yes	Special Ed. N-12 -- Inst. I; Elem. Ed. K-6 -- Inst. I	5	Special Education	990	100%	0%
56	McNally, Jennifer	Yes	Social Studies 7-12 -- Inst. I	7	Social Studies	990	100%	0%
57	Meluso, Julia	Yes	Social Studies 7-12 -- Inst. I	10	Special Education	990	0%	100%
58	Metzger, Natasha	No	Not certified	7	Academic Advisor	462.15	0%	100%
59	Miles, Joan	No	Not certified	7	English/Language Arts	169.65	0%	100%

60	Miller, Darryl	Yes	Mid-Level Math 7-9 -- Inst. I; Elem. Ed. K-6 -- Inst. I	7-8	Math	990	100%	0%
61	Moore, Christopher	Yes	Citizenship 7-12 -- Inst. I	11	Academic Advisor	990	0%	100%
62	Newmark, Sherill	Yes	Supervisor Special Ed. -- Super. I; Mental & Physical Handicap K-12 -- Inst. I	5-8	Director of Student Services	990	100%	0%
63	Oliver, Johnny	No	English 7-12 -- HOUSSE	12	Communications	990	0%	100%
64	O'Neill William	Yes	Health & PE -- Inst. I; Elem. Ed. K-6 -- Inst. I; Special Ed. N-12 -- Inst. I	5-8	Physical Education	257.4	100%	0%
65	Ostrikov, Stanislav	Yes	Math 7-12 -- Inst. II	11, 12	Pre-Calculus, Calculus	990	100%	0%
66	Pajak, Stephanie	Yes	4-8 All Subjects -- Intern; Math 7-8 -- Intern	7	Math	497.25	100%	0%
67	Perry, Kenneth	Yes	Elem. Ed. K-6 -- Inst. I	5	Elementary Ed -- All subjects	990	100%	0%
68	Pfister, Monica	Yes	Spanish K-12 -- Inst. I	5 & 7	Spanish	990	100%	0%
69	Robinson, Jillian	Yes	Citizenship 7-12 -- Inst. I	8	Special Education Math (0.5 FTE); Science (0.5 FTE)	990	0%	100%
70	Rodgers, Eileen	Yes	Elem. Ed. K-6 -- Inst. I	6		990	100%	0%
71	Scheiner, Meredith	Yes	Elem. Ed. K-6 -- Inst. I; Mid-Level Citizenship 7- 9 -- Inst. I; Mid-Level English 7-9 -- Inst. I; Mid-Level Math 7-9 -- Inst. I; Mid-Level Science 7-9 -- Inst. I	5 & 7	Math	990	100%	0%
72	Scott, Akeere		Elem. Ed. K-6 -- Inst. I;	6	English Language Arts and Social Studies	672.75	100%	0%
73	Seyler, Deborah (Harris)	Yes	Special Ed. PK-12 -- Inst. II	9-12	Special Education -- Director of Student Services	990	100%	0%
74	Sheehan, Rachel	Yes	Social Studies 7-12 -- Inst. I	9, 11	World Cultures, Civics	990	100%	0%

75	Shinskie, Luke	Yes	Math 7-12 -- Inst. I	11	Algebra II	990	100%	0%	
76	Silverberg, Jessica	Yes	Art K-12 -- Inst. I	5-8	Art	990	100%	0%	
77	Stern, Deborah	Yes	English 7-12 -- Inst. I	5-8	Master Teacher and Teacher Support	990	100%	0%	
78	Stockbridge, Rhianna	Yes	English 7-12 -- Inst. I; Communications 7-12 -- Inst. I; ESL K-12 -- Program Specialist	7	English/Language Arts	990	100%	0%	
79	Strain, Amanda	Yes	Reading Specialist K-12 -- Inst. I; Elem. Ed. K-6 -- Inst. I	5-8	Reading Specialist	990	100%	0%	
80	Thompson, Susan	Yes	Principal K-12 -- Admin. I; Secondary Counselor 7-12 -- Ed. Specialist II	5-8	Head of Academics	990	100%	0%	
81	Tshishimbi, Brigitte	Yes	Elem. K-6 -- Inst. I; ESL K-12 -- Program Specialist	5	English/Language Arts (0.25 FTE), Social Studies (0.25 FTE), Science (0.5 FTE)	990	100%	0%	
82	Urda, Nancy	Yes	School Nurse PreK-12 -- Ed. Specialist II	5-12	Nurse	990	100%	0%	
83	Vassion, Timothy	Yes	Health & PE -- Inst. I	5-8	Physical Education	497.25	100%	0%	
84	Virgo, Stephanie	Yes	Math 7-12 -- Inst. I; Spanish PK-12 -- Inst. I	9	Intensive Math	990	100%	0%	
85	Weaner, Jan	Yes	School Psychologist K- 12 -- Ed. Specialist I	5-12	School Counselor	990	100%	0%	
86	Zagacki, Christopher	Yes	Special Education PK- 12 -- Inst. I	9-12	Head of Academics	990	25%	75%	
							Certified	86.92%	

Total Number of Administrators (do not include CEO) 6
Total Number of Teachers 57 Counselors 9 School Nurses 1 Others 1
Total Number of Professional Staff 74

Freire *Charter School*

2027 Chestnut Street, Philadelphia, PA 19103

Phone: (215) 557-8555 ~ Fax: (215) 557-9051

www.freirecharterschool.org

INTERNAL CONTROLS POLICY

December 12, 2007

Freire Charter School has a system of internal controls established to reduce the potential for misuse of the school's assets or misstatement of account balances. These controls also protect Freire staff from being falsely accused of fraud or misuse of assets.

Internal control consists of five components:

- A Culture of Honesty
- Minimizing risk.
- Information sharing, communication and documentation.
- Controls.
- Monitoring, reporting and oversight.

The Accounting Function is handled by an outside Accounting firm – Charter School Choice. The details of this accounting function herein subsequent to the discussion of the above five components.

A Culture of Honesty

The Freire Charter School maintains a culture of honesty, integrity and fairness in everything we do. We don't cheat; we tell the truth; we treat everyone with courtesy and respect; we don't bend the rules. The opportunities to demonstrate and reinforce this culture are numerous and generally fall into the following categories:

- **Personal Integrity.** It starts with the leadership of the school and the board of directors. If staff and students see leaders act inappropriately or outside the rules they will interpret that as acceptable behavior at every level. Conversely when leaders treat people with respect, tell the truth, follow-up on requests and follow the rules it encourages honesty and integrity throughout the organization. Simple things like parking illegally, jumping ahead in line or using school supplies for personal use send the wrong message.
- **Professional competence.** We hire professionals to handle professional tasks. Whether teachers, architects, accountants or suppliers we look for professional competence, experience and performance. We don't buy cheap equipment nor do we allow contractors to do shoddy work.

Management's philosophy and operating style. We have established and distributed a set of Freire Business Principles that guide our administrative staff. While not a set of rules and procedures it clearly communicates the philosophy of the

leadership and supports the Culture of Honesty at Freire. (These business principles are attached to this policy.)

- Personal responsibility. Each individual is responsible for their own actions. While we encourage teamwork and supporting each other each individual is expected to do their part to achieve the desired outcome. Staff members at every level are responsible for outcomes and results not just performing tasks by rote.

Minimizing Risk

Freire is always working consciously and mindfully to identify, analyze, and minimize risks that affect the organization's objectives. This includes the following:

- Shared responsibility and teamwork. Most major areas of operation involve more than one person. For example two people share responsibility for recruiting and enrollment. Hiring decisions involve numerous people who would be involved in interviewing and asked for input. The staff member that orders supplies will not be the same person who writes the check or signs it. In this way we have checks against mistakes or wrongdoing of any kind.
- Training new personnel. New personnel are trained not only in specific tasks but also in the Freire culture and philosophies. Training occurs at several levels -- by leaders, peers and even students.
- Testing of new or revised systems. Before a new system is adopted completely we operate both the old and new system simultaneously for a period of time until we are certain the new system will function as expected. This includes mechanical systems, computer systems, accounting systems as well as management systems, teaching or personnel "systems."
- Professional guidance and review. We regularly consult with our outside accountants and lawyers to confirm that we are using procedures and instituting policies that are consistent with law and good practice in the industry. Our professionals are active in the education business and can therefore advise us of recent changes in law or regulations.

Information sharing, communication and documentation.

Freire Charter School policy is to share information about enrollment, financial circumstances, hiring, planning, aggregate student performance and Board activities as widely as possible internally. This "open book" policy contributes to the culture of honesty and accountability as it reinforces that leadership has nothing to hide and success is everyone's responsibility. It also allows everyone in the organization to take some ownership in the school's performance. Student records, personnel files and other confidential information is not shared.

We encourage staff, parents and students to participate in decision making to the extent practical. Communication is encouraged in person, in writing and electronically. Board meetings are open and student government representatives attend every meeting. Staff members are encouraged to attend unannounced and often do. The Board includes two students as non-voting members and they provide important insights routinely. The Board also includes two parent representatives and Parent And Friends of Freire Association meetings are scheduled to follow Board meetings so information can be shared in both directions.

Extensive documentation of student performance, financial position, costs, expenditures, budgets, audit results, enrollment, attendance, employee clearance forms, hiring, fundraising and policy adoption is maintained.

The combination of information, communication and documentation assures accountability for performance of the organization overall.

Controls

Controls are the policies and procedures set up to help ensure that leadership directives are carried out, funds are handled appropriately and opportunities for wrongdoing on the part of any individual are eliminated..

- **Clerical accuracy of documents**, or checking the mathematical accuracy of financial data on key source documents, such as vendor invoices, customer invoices, and time cards.
- **General ledger account code checking**, or checking to ensure that amounts on source documents (such as vendor invoices or journal entries) were coded with the appropriate general ledger account numbers before entering them into the accounting system.
- **Reconciliation controls**, or reconciling selected general ledger control account to subsidiary ledgers.
- **Physical controls**. Physical controls include physical security of assets, such as adequate controls over access to assets and records, authorization for access to computer programs and data files, and periodic counting and comparison with amounts recorded in the accounting records.
- **Segregation of duties**. Segregation of duties involves allocating tasks among personnel to the extent possible so that one individual does not have the ability to make an accounting error (either intentionally or unintentionally) and also cover it up. The principle of segregation of duties implies that the person with physical access to cash or other moveable assets (investments or inventory) should not also be involved with the related recordkeeping.
- **Multiple signatures on checks**. For checks over a certain amount two authorized signatures are required.
- **Multiple steps and approvals for payments**. Approved check signers may not reimburse themselves for expenses. The person who orders supplies is often not the person who writes the check or signs the check assuring multiple eyes must see the transaction.

- **Outside accountants.** As an outside firm writes checks and reconciles bank balances no single employee in the organization can control the payment function.

Monitoring, reporting and oversight.

Freire Charter School executive staff monitors financial performance and other important performance indicators and report to the Board of Directors monthly. These reports include:

- **Monthly financial reports.** Detailed financial reports are prepared monthly and shared with the Board of directors. These include comparison to the approved budgets by category as well as a “look ahead” cash flow projection and accounts payable aging detail.
- **Attendance reports.** Monthly reports of attendance are provided in writing at Board meetings.
- **Enrollment reconciliation.** Each month the Head of School and the Administrative staff provides a summary of total enrollment by grade along with new enrollments and withdrawals.
- **Board oversight.** Board Treasurer reviews monthly financial reports. Board audit Committee Chair also reviews financial reports and monitors the yearly audit.
- **Yearly Audit.** Each year the school undergoes an audit and the auditor’s comments and findings are reviewed with the Board.

THE ACCOUNTING FUNCTION

The overall purpose of the accounting function is to accurately process, record, summarize, and report transactions of the school.

The school’s accounting processes generally fall into one of four primary accounting processes, or cycles, which include:

- Revenue, accounts receivable, and cash receipts.
- Purchases, accounts payable, and cash disbursements.
- Payrolls.
- General ledger and financial statements.

Revenue, Accounts Receivable, and Cash Receipts

This cycle consists of generating revenue from contributions and from services provided, and receiving payment from governmental sources.

The principal accounting steps in the cash receipts cycle are:

- Making deposits.
- Processing cash receipts.
- Recording cash receipts in the general ledger and subsidiary records.

- Performing month-end reconciliation procedures.

Purchases, Accounts Payable, and Cash Disbursements

This cycle represents the purchase of goods and services by the school and the subsequent payment for those goods and services.

The basic accounting steps in the payment cycle are:

- Processing invoices.
- Issuing checks.
- Recording checks in the general ledger and cash disbursement journal.
- Performing month-end reconciliation procedures.

Payrolls

The payroll process consists of processing payrolls and remitting amounts due to employees, the government, and others (health insurers, retirement plan trustees, etc.). The typical accounting processes relating to payroll consist of the following:

- Obtaining and gathering payroll information for processing.
- Computing wages and withholdings.
- Preparing payroll checks and depositing payroll taxes.
- Performing month-end reconciliation procedures.
- Preparing quarterly payroll tax returns.
- Preparing W-2s, the W-3, and other annual payroll tax returns.

General Ledger and Financial Statements

The general ledger process consists of posting the period's transactions to the general ledger and preparing financial statements. The accounting processes relating to the general ledger closing cycle include the following:

- Preparing monthly journal entries.
- Reconciling bank accounts and other general ledger accounts.
- Reviewing general ledger activity and posting adjusting journal entries.
- Producing the general ledger and financial statements.

REVENUE, ACCOUNTS RECEIVABLE, AND CASH RECEIPTS

Restrictively Endorse Checks "Restrictively endorsed" means the back of each check should be stamped with appropriate wording to prevent a lost or stolen deposit from being cashed. The stamp indicates that the check is "for deposit only" and includes the organization's full name and bank account number.

Forward Supporting Documents to Accounting Remittance advices and other support (not the actual checks) are forwarded to accounting. If remittance advices are

missing or incomplete, copies of the actual checks should be made and forwarded to accounting.

Make Deposits Daily The Head of Administration or a trustworthy employee not involved in accounting activities will take the deposit to the bank. Deposits should be made daily whenever possible.

Verify the Deposit Amount The person who takes the deposit to the bank should have the bank validate the deposit slip and return it to the person who prepared the deposit. That person should compare the validated deposit slip amount with the deposit slip copy to ensure all the cash was actually deposited. The validated deposit slip should then be forwarded to accounting for further processing and the deposit slip filed with the deposit slip copy and the corresponding cash receipt list.

Cash receipts represent a significant part of the organization's monthly cash activity. Cash receipt activity is reviewed in conjunction with preparing the monthly bank reconciliation.

PURCHASES, ACCOUNTS PAYABLE, AND CASH DISBURSEMENTS

PROCESSING INVOICES

There are several steps to processing invoices for payment. They are:

- Receiving the invoice.
- Obtaining payment authorization

RECEIVING THE INVOICE

The Office Manager, in her/his duty to open the mail should forward all invoices to accounting after receiving proper payment authorization. Employees who normally make purchases need to ask vendors to send bills to the attention of "accounts payable" or "accounting."

Check Requests and Reimbursement Not all purchases have invoices. Similarly, sometimes an employee needs to make a purchase in advance using their own funds and then apply for reimbursement. For expenditures like this, use a check request form to initiate the request for disbursement. The employee initiating the disbursement request should prepare the check request form and the Head of that department will approve it before sending it to accounting.

OBTAINING PAYMENT AUTHORIZATION

The next step is to obtain approval to pay the invoice. The approval process verifies that the organization actually received the goods or services according to the agreed-upon cost, quantity, and quality to determine the account coding for the purchase.

Budget Authorization Each purchase will be authorized within the organization's approved annual budget. The CEO or designee such as Head of Administration will work with the accountant to approve all expenses.

Check Signer Approval Any check over \$1,000 requires two signatures from Freire's list of three approved signers – the Head of Administration, Head of Learning, or Head of School (CEO).

Direct Approval If program or department managers directly approve their purchases for payment, forward the invoices to the managers for approval. If an invoice comes to the manager directly from the vendor, the manager should approve the invoice before sending it on to bookkeeping.

Managers should review the invoice for proper item description, cost, quantity, quality, and payment terms, and initial or sign the invoice to show approval. The managers may also indicate the account coding on the invoice to help accounting. Please write directly on the invoice your initials and the date as well as indicate approval.

RECORDING INVOICES IN THE ACCOUNTING SYSTEM

Charter School Choice will then:

- Recalculate invoices for accuracy.
- Assign account codes.
- Enter invoices into the system.

DISBURSING CASH

After recording invoices in the accounting system, invoices can be paid. When disbursing cash, perform these two essential activities:

- Select invoices to pay (with discretion from senior management).
- Issue checks.

Issuing Checks When issuing checks perform the following steps:

- Prepare the checks.
- Get the checks signed.
- Distribute the checks.
- File the paid invoices and check copies.

Manual Checks Even while using a computerized accounting system, it is sometimes necessary, although infrequent, to prepare checks by hand that cannot wait to be printed in the next check run. These checks are referred to as “manual” checks to distinguish them from computer prepared checks

RECONCILING THE BANK ACCOUNTS

The bank statement reconciliation process is a very effective after-the-fact internal control procedure. In fact, the process is crucial for many small organizations since their accounting systems are often cash-driven. Bank reconciliations performed by the proper individuals accomplish several things. While not all-inclusive, bank reconciliations:

- Verify the accuracy of the general ledger and checkbook balances.
- Detect errors made in the general ledger or checkbook.
- Identify errors made by the bank.
- Identify lost deposits or checks (items that never cleared the bank).
- Potentially detect forged checks or unauthorized signatures on checks.
- Provide a deterrent to theft.

The bank reconciliation process is of utmost importance. Take steps to ensure that bank reconciliations are performed both timely and accurately each month.

PETTY CASH

A request for petty cash will only be approved in situations where time and convenience do not allow for the normal purchasing process. Approved petty cash purchases may be made with an advance from the petty cash fund with the express approval of the Head of Administration.

Such transaction, however, must be handled in accordance with established purchasing procedures. Failure to comply could result in expenditures, which are deemed unacceptable.

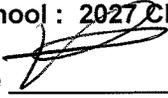
Items *Not* To Be Purchased or Paid For With Petty Cash Funds:

1. Sales tax. (Obtain tax-exempt letter prior to purchase.)
2. Contractual services.
3. Liquor, fines, penalties.

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

Name of School : Freire Charter School

Address of School : 2027 Chestnut Street, Philadelphia PA 19103

CEO Signature  _____

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	-
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
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	402.69
6700		REVENUES FROM STUDENT ACTIVITIES	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	75,140.44
	6790	Other Student Activity Income	
6800		REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	
	6890	Other Revenues from Intermediary Sources	

6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	125.60
	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	9,808,387.48
	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	45,676.43
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	

	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	127,663.92
	7330	Health Services (Medical, Dental, Nurse, Act 25)	7,432.85
	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	159,213.18
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	238,620.00
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	

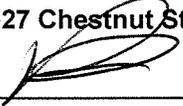
	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	1,115,104.24
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	154,128.00
	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			11,731,894.83

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

Name of School : Freire Charter School

Address of School : 2027 Chestnut Street, Philadelphia PA 19103

CEO Signature  _____

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

EXPENDITURES

1000		INSTRUCTION	
1100		REGULAR PROGRAMS - ELEMENTARY / SECONDARY	4,689,869.83
1200		SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	1,332,422.34
1300		VOCATIONAL EDUCATION	
1400		OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	
1600		ADULT EDUCATION PROGRAMS	
1700		HIGHER EDUCATION PROGRAMS	
1800		PRE-KINDERGARTEN	
2000		SUPPORT SERVICES	
2100		SUPPORT SERVICES - PUPIL PERSONNEL	
	2110	Supervision of Pupil Personnel Services	
	2120	Guidance Services	667,121.85
	2130	Attendance Services	
	2140	Psychological Services	3,450.00
	2150	Speech Pathology and Audiology Services	72,608.18
	2160	Social Work Services	
	2170	Student Accounting Services	
	2190	Other Pupil Personnel Services	
2200		SUPPORT SERVICES - INSTRUCTIONAL STAFF	
	2210	Supervision of Educational Media Services	

	2220	Technology Support Services	
	2230	Educational Television Services	
	2240	Computer-Assisted Instruction Support Services	
	2250	School Library Services	
	2260	Instruction and Curriculum Development Services	
	2270	Instructional Staff Professional Development Services	
	2280	Nonpublic Support Services	
2300		SUPPORT SERVICES - ADMINISTRATION	
	2310	Board Services	
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	67,414.50
	2360	Office of the Superintendent (Executive Director) Services	
	2370	Community Relations Services	
	2380	Office of the Principal Services	1,755,119.18
	2390	Other Administration Services	261,246.38
2400		SUPPORT SERVICES - PUPIL HEALTH	70,439.56
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	513,641.85
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	1,642,380.04
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	

	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	4,329.83
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	372,957.00
	3250	School Sponsored Athletics	39,240.60
3300		COMMUNITY SERVICES	
	3310	Community Recreation	
	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
3400		SCHOLARSHIPS AND AWARDS	
4000		FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES	
4100		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200		EXISTING SITE IMPROVEMENT SERVICES	
4300		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	

4500	BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600	EXISTING BUILDING IMPROVEMENT SERVICES	
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	180,329.72
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
TOTAL EXPENDITURES		11,672,570.86

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

59,323.97

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

Division of Federal Program
Consolidated Program Review

2011-2012 School Year

Freire CS
2027 Chestnut Street
Philadelphia, PA 19103

	<u>Name</u>	<u>Phone Number</u>	Check if Interviewed
Superintendent:	Kelly Davenport	215-557-8555	<input checked="" type="checkbox"/>
Business Manager:	Tammy Khieu	215-557-8555	<input checked="" type="checkbox"/>
Title I Coordinator:	Tammy Khieu	215-557-8555	<input checked="" type="checkbox"/>
Title II Part A Coordinator:	Tammy Khieu	215-557-8555	<input checked="" type="checkbox"/>
Title III Coordinator:	NA		<input type="checkbox"/>
Fiscal Requirements Coordinator:	Tony Repice		<input checked="" type="checkbox"/>
Ed-Flex Waiver Review Coordinator:	NA		<input type="checkbox"/>
Title VI-B REAP Coordinator:	NA		<input type="checkbox"/>

Program(s) Reviewed:

- Title I Fiscal Requirements Title VI-B REAP
 Title II Part A Ed-Flex Waiver Review
 Title III

Program Reviewer/s: Steven R. Marrone

Visit Date:

Title I Program Review

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

I. Highly Qualified

Component I: Highly Qualified										
The Local School System (LEA) designs and implements procedures that ensure the hiring and retention of qualified teachers and paraprofessionals and ensure that parents are informed of educator credentials as required.										
Sec. 1111 (h)(6)(A) Sec. 1119 (a)(1-2) (c)(1)										
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1a. All core content area teachers employed by the LEA are highly qualified. (Core content teachers in All Schools, not just Title I)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of teachers and their qualifications. <input checked="" type="checkbox"/> Number of teachers who have met highly qualified. <input type="checkbox"/> Number of teachers working toward becoming highly qualified						
1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of teachers not highly qualified. Plan, progress & projected date of completion. <input checked="" type="checkbox"/> LEA Plan						
2. All instructional paraprofessionals supported by Title I are highly qualified.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> List of paraprofessionals & their qualifications. <input type="checkbox"/> Verify number of paraprofessionals who have met highly qualified requirements. <input type="checkbox"/> AA Degree and/or local assessment		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>3/12/2012 1:38:49 PM Head of Administration Tammy Khieu Freire CS does not utilize paraprofessionals.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>3/13/2012 3:36:36 PM New Coordinator Steve Marrone Freire CS does not employ paraprofessionals.</td> </tr> </tbody> </table>	District Comments	3/12/2012 1:38:49 PM Head of Administration Tammy Khieu Freire CS does not utilize paraprofessionals.	Monitor Comments	3/13/2012 3:36:36 PM New Coordinator Steve Marrone Freire CS does not employ paraprofessionals.
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3/13/2012 3:36:36 PM New Coordinator Steve Marrone Freire CS does not employ paraprofessionals.										

<p>3. Parents (in Title I schools ONLY) are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Copy of parent/guardian notification</p>						
<p>4. Parents (in Title I schools ONLY) are notified if their child is assigned to or being taught for four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Copy of dated letter of notification to parent/guardian</p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #cccccc; text-align: center;">District Comments</th> </tr> <tr> <td> <p>3/12/2012 1:40:14 PM Head of Administration Tammy Khieu Freire CS is 100% HQT. However, we maintain a letter that can be used if we employ a teacher who isn't HQT.</p> </td> </tr> <tr> <th style="background-color: #cccccc; text-align: center;">Monitor Comments</th> </tr> <tr> <td> <p>3/13/2012 3:35:30 PM New Coordinator Steve Marrone Freire CS is 100% HQT. However, FCS has available a letter that can be used if a teacher is employed who is not HQ.</p> </td> </tr> </table>	District Comments	<p>3/12/2012 1:40:14 PM Head of Administration Tammy Khieu Freire CS is 100% HQT. However, we maintain a letter that can be used if we employ a teacher who isn't HQT.</p>	Monitor Comments	<p>3/13/2012 3:35:30 PM New Coordinator Steve Marrone Freire CS is 100% HQT. However, FCS has available a letter that can be used if a teacher is employed who is not HQ.</p>
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Monitor Comments										
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II. Parent Involvement

Component II: Parent Involvement								
The LEA and schools meet parental involvement requirements.								
Sec. 1118(a)-(h) Sec. 1111(c)(14) Sec. 1111(d) Sec. 1116(a)(1)(D)								
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. LEA has a written parental involvement policy and evidence that it is updated periodically.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions. <input checked="" type="checkbox"/> Website posting.				
2. Schools receiving Title I funds have a written parent involvement policy/plan aligned with the LEA policy.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td> 3/13/2012 3:38:22 PM New Coordinator Steve Marrone The LEA and school site are one and the same. </td> </tr> </tbody> </table>	Monitor Comments	3/13/2012 3:38:22 PM New Coordinator Steve Marrone The LEA and school site are one and the same.
Monitor Comments								
3/13/2012 3:38:22 PM New Coordinator Steve Marrone The LEA and school site are one and the same.								
3. LEA and schools have carried out the six requirements to build parents capacity to be involved in school:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		*See 6 Parent Involvement Plan requirements below			
a. Provide assistance to parents in understanding the State's academic content standards and student academic achievement standards, State and local academic assessments, the requirements of Title I, and how to monitor a child's progress and work with educators to improve student achievement;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.				

b. Provide materials and training to help parents work with their children to improve achievement, such as literacy and technology training;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc.		
c. Educate instructional staff, with parental assistance, in the value and utility of contributions of parents, how to reach out to and communicate with and work with parents as equal partners, implement and coordinate parent programs and build ties between parents and school;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.		
d. Coordinate and integrate parent involvement programs and activities with other programs (Head Start, Parents as Teachers, Early Reading First, public preschool, and parent resource centers), that encourage and support parents in more fully participating in the education of their children;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc. <input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets <input type="checkbox"/> Memorandum of Understanding (MOU).		
e. Sent information related to school and parent programs to parents in a format and language the parents could understand;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Translated documents such as fliers, letters, web site postings, etc.		
f. Provide full opportunities for participation of parents of LEP students, students with disabilities, parents of migrant children.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent meetings, trainings, agendas, fliers, newsletters, and/or advertisements.		
4. School parent involvement policies have been distributed to parents.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent meeting agendas <input checked="" type="checkbox"/> documentation shared or distributed		
5. LEA has required schools to develop a written school-parent compact.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> school-home compact <input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda.		

6. Schools hold an annual meeting to inform participating parents about Title I programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Back-to-School Nights/Title I meetings. <input checked="" type="checkbox"/> Agendas & attendance sheets of parent training.				
7. LEA and schools have reviewed the effectiveness of school parental involvement activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation such as Annual surveys and results, parent meetings, evaluations, and parent teacher conference evaluations. <input checked="" type="checkbox"/> Agendas & attendance sheets of parent training.				
8. LEA and schools have informed parents about the existence of a parent resource center, if one exists.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools, and translated documents.		<table border="1"> <tr> <td data-bbox="1644 521 1988 570">Monitor Comments</td> </tr> <tr> <td data-bbox="1644 570 1988 781"> 3/13/2012 3:40:42 PM New Coordinator Steve Marrone Presently, FCS has no Parent Resource Center. </td> </tr> </table>	Monitor Comments	3/13/2012 3:40:42 PM New Coordinator Steve Marrone Presently, FCS has no Parent Resource Center.
Monitor Comments								
3/13/2012 3:40:42 PM New Coordinator Steve Marrone Presently, FCS has no Parent Resource Center.								

III. LEA Improvement

Component III: LEA Improvement						
LEAs identified for improvement, corrective action, or restructuring have met the requirements of being so identified.						
Sec. 1116(b)(1)(B) Sec. 1116(b)(3) Sec. 1116(b)(4)-(6) Sec. 1116(b)(7)(C)(ii) Sec. 1116(b)(14)(B)						
<input checked="" type="checkbox"/> If the LEA is not identified for LEA Improvement, this section can be skipped.						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA notified parents if the LEA is identified for improvement or corrective action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that states the LEA's status, the reasons for the identification, and how parents can participate in LEA improvement activities.	Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). <input type="checkbox"/> Newsletter <input type="checkbox"/> Mailed Letter <input type="checkbox"/> Website <input type="checkbox"/> Other	
2. The LEA has developed a district improvement plan using the core elements outlined in the state's district strategic planning framework, Leading for Learning!	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of LEA Improvement plan <input type="checkbox"/> Evidence of school board approval of plan <input type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)		

<p>3. The LEA has set aside 10% of the district's Title I allocation for professional development activities necessary to ensure that the LEA makes AYP.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Reservation of Funds page of eGrants application. <input type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds. 	<p>If the LEA also has schools in improvement it is required to set aside 10% of the Title I building allocation for professional developments. This amount can be used toward the LEA required set aside.</p>	
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IV. School Improvement

Component IV: School Improvement

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

Sec. 1116(b)(1)(B)
 Sec. 1116(b)(3)
 Sec. 1116(b)(4)-(6)
 Sec. 1116(b)(7)(C)(ii)
 Sec. 1116(b)(14)(B)

If the LEA has no Title I schools identified for any level of School Improvement, this section can be skipped.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA notified all parents at least 14 days prior to the beginning of the school year if any schools are identified for improvement or corrective action. <i>(See School Choice section and SES section for additional notification requirements.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents must include the schools' status, comparison with other schools, action plan, the reasons for the identification, and how parents can participate in school improvement activities. <input type="checkbox"/> Verification of date of notification	<ul style="list-style-type: none"> • Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). • If applicable, the notification must be provided in different languages. <input type="checkbox"/> Newsletter <input type="checkbox"/> Mail <input type="checkbox"/> Website <input type="checkbox"/> Other <input type="checkbox"/> In Different Languages	

<p>2. The LEA posted on their website beginning with SY 2007 and all subsequent years identified: a. Number of students eligible and transferred due to Choice. b. Number of students who were eligible and participated in SES. c. List of available schools for transfer. d. List of available SES providers.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Webpage <input type="checkbox"/> Student attendance for building offering choice. <input type="checkbox"/> Low Income or FRL numbers for school in SI 2 or CA.		
<p>3. The LEA has developed a 2-year school improvement plan using the core elements outlined in the state's strategic school improvement planning framework, Getting Results!</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of school improvement plan <input type="checkbox"/> Copy of Statement of Quality Assurance submitted to PDE with appropriate signatures. <input type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)		
<p>4. Each school identified for improvement must spend at least 10% of its Title I building allocation on professional development activities. ONLY School Improvement. not required for Corrective Action.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds. <input type="checkbox"/> Sign-in sheets for professional development activities. <input type="checkbox"/> Meeting minutes or agendas regarding scientifically based methods and strategies. <input type="checkbox"/> Title I Budget		
<p>5. Each school identified for Corrective Action 1 or 2 involves parents in corrective actions taken to improve academic achievement.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Meeting agendas <input type="checkbox"/> Parent notifications <input type="checkbox"/> Meeting minutes		

V. School Choice

Component V: School Choice

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

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

Sec. 1112(g)(4)

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA at least 14 days prior to the beginning of the school year notified parents of all students enrolled in the identified school of their option to transfer their children to another public school within the LEA that is NOT identified for improvement or corrective action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that informs parents of school choice and the process to be used to exercise the option. <input type="checkbox"/> Verification of date of parent notification.	<ul style="list-style-type: none"> • Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). • This notice may be a part of the general school improvement notification or it may be a separate notice. • If applicable, the notification must be provided in different languages. <input type="checkbox"/> Newsletter <input type="checkbox"/> Mail <input type="checkbox"/> Website <input type="checkbox"/> Other <input type="checkbox"/> As Part of a General Notification <input type="checkbox"/> In Different Languages	

<p>2. The LEA posted on their website prior to the beginning of the school year:</p> <p>a. Number of students eligible for transfer.</p> <p>b. Number of students who transferred.</p> <p>c. List of available schools for Choice transfers.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> LEA Webpage</p> <p><input type="checkbox"/> Student attendance for building offering choice.</p> <p><input type="checkbox"/> List of schools not in improvement available to accept Choice transferred students.</p>		
<p>3. The LEA implemented a priority system for satisfying school choice requests only when cost is above the 20% maximum of Title I.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Explanation or copy of policies regarding the prioritization that took place when granting school choice transfers.</p>	<p>Limits on school choice cannot be imposed arbitrarily by the LEA for any reasons other than those associated with health and safety issues surrounding building capacity.</p>	
<p>4. The LEA set aside, at a minimum, an amount equal to 5% of its Title I allocation to pay for costs associated with school choice.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Reservation of Funds page of eGrants application.</p> <p><input type="checkbox"/> Other financial documents to document state and local funds used to support school choice costs.</p>	<p>• LEAs must set aside a minimum of 5%, but do not have to exceed 20%.</p>	
<p>5. If the LEA requested rollover of unused funds set aside for Choice the LEA met all of the following requirements:</p> <p>a. Partner with community groups</p> <p>b. Ensure students/parents have a genuine opportunity to sign up for choice transfer.</p> <p>c. Parent notification mailed out at least 14 days prior to the start of the school year.</p> <p>d. Website posting lists number of students eligible and participating.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Appropriate records used to record school choice information.</p> <p><input type="checkbox"/> Choice data is entered in eGrants</p>	<p>Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.</p>	
<p>6. The LEA maintains records regarding transfer requests (approved and denied), numbers of students transferring and the buildings accepting transferred students.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Appropriate records used to record school choice information.</p> <p><input type="checkbox"/> Choice data is entered in eGrants</p>		

VI. Supplemental Educational Services (SES)

Component VI: Supplemental Educational Services (SES)

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

Sec. 1116(e)

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. The LEA notified parents of all low income (eligible) students of their option to obtain Supplemental Educational Services (SES) for their children and does not require additional requirements for participation.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Copy of letter of notification to parents that informs parents of the availability of SES and the process to follow to obtain it.</p> <p><input type="checkbox"/> Documentation to show that the state approved list of SES providers was also forwarded to parents and that parents had ample opportunity to choose a provider.</p>	<ul style="list-style-type: none"> • Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). • This notice may be a part of the general school improvement notification or it may be a separate notice. • If applicable, the notification must be provided in different languages. • SES may not replace other school programs (Supplement vs. Supplant) <p><input type="checkbox"/> Newsletter</p> <p><input type="checkbox"/> Mail</p> <p><input type="checkbox"/> Website</p> <p><input type="checkbox"/> Other</p> <p><input type="checkbox"/> Part of General Notification</p> <p><input type="checkbox"/> In Different Languages</p>	

<p>2. The LEA posted on their website: a. Number of students eligible for SES. b. Number of students participating in SES c. List of available SES providers</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA Website <input type="checkbox"/> List of SES Providers including distance providers <input type="checkbox"/> Selection of Schools Low Income data	See List of providers on PDE/SES webpage.	
<p>3. The LEA has correctly identified low income (eligible) students for SES and prioritized appropriately when determining participation only when cost is above the maximum amount of per pupil amount or 20% of Title I funding.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Low-income measure used to determine Title I building eligibility MUST be used to determine student eligibility for SES. <input type="checkbox"/> Criteria for priority of services.		
<p>4. The LEA must enter into agreements between the LEA, the provider and the parent of the participating child for carrying out SES.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of contracts for each provider and student participating in SES.		
<p>5. The LEA provides at least two enrollment windows for SES during the school year.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent Notifications <input type="checkbox"/> Signed Agreements	Reviewers should ask parents of eligible students if they are aware of the two SES windows. <input type="checkbox"/> Parents Asked	
<p>6. The LEA offered SES providers equal access to school facilities as other organizations using a fair, open and objective process.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA Policy for access to school facilities. <input type="checkbox"/> SES Provider agreements		

<p>7. If the LEA requested rollover of unused funds set aside for SES the LEA met all of the following requirements:</p> <p>a. Partner with community groups</p> <p>b. Ensure students/parents have a genuine opportunity to sign up for choice transfer.</p> <p>c. Parent notification mailed out at least 14 days prior to the start of the school year.</p> <p>d. Website posting lists number of students eligible and participating.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent Notification <input type="checkbox"/> LEA Website <input type="checkbox"/> FBO/CBO correspondence, phone logs or posters <input type="checkbox"/> DFP notification and Assurances for Rollover Form	<p>Reviewers should ask parents if they were aware of the opportunity to request SES.</p> <input type="checkbox"/> Parents Asked			
<p>8. The LEA maintains records regarding the numbers of students participating in SES.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> List of each school offering SES and the providers being used along with the number of students participating. <input type="checkbox"/> SES data entered in eGrants.		<table border="1"> <tr> <th data-bbox="1665 500 1980 548">Monitor Comments</th> </tr> <tr> <td data-bbox="1665 548 1980 750"> <p>3/13/2012 3:43:40 PM New Coordinator Steve Marrone This item is marked 'N/A' in error.</p> </td> </tr> </table>	Monitor Comments	<p>3/13/2012 3:43:40 PM New Coordinator Steve Marrone This item is marked 'N/A' in error.</p>
Monitor Comments								
<p>3/13/2012 3:43:40 PM New Coordinator Steve Marrone This item is marked 'N/A' in error.</p>								

VII. Schoolwide Programs

Component VII: Schoolwide Programs

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

Sec. 1114

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA provides guidance, technical assistance and support to schools developing schoolwide programs in the areas of needs assessment, comprehensive planning, implementation, and evaluation of a schoolwide program and requirements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Evidence of the Planning Process and Technical Assistance. <input checked="" type="checkbox"/> Initial Planning meeting agenda/list of participants. <input checked="" type="checkbox"/> Whole-school orientation-agenda/list of participants. <input type="checkbox"/> Planning Team roster and calendar of meetings. <input type="checkbox"/> Plan approval. <input checked="" type="checkbox"/> Budget Reports. Copy of schoolwide plans		

2. Schoolwide program plans include the ten required components, are reviewed and evaluated annually, and revised accordingly.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Schoolwide agenda/minutes. <input checked="" type="checkbox"/> School wide plan that includes goals. <input checked="" type="checkbox"/> Completion of approved Generation 5 "Getting Results" School Improvement plan. (All required components are embedded in this plan.) <input checked="" type="checkbox"/> Assessments <input checked="" type="checkbox"/> Comprehensive Needs Assessment and a system of documentation. <input checked="" type="checkbox"/> Identification of scientifically-based strategies to address needs.		
2a. Comprehensive Needs Assessment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2b. Schoolwide reform strategies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2c. Instruction by highly qualified staff	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2d. High quality and ongoing professional development	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2e. High-quality teachers to "high-need" schools	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2f. Parent Involvement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

2g. Transitioning preschool children	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			<table border="1"> <tr> <th data-bbox="1587 38 1980 94">District Comments</th> </tr> <tr> <td data-bbox="1587 94 1980 375"> 2/22/2012 9:54:19 AM Head of Administration Tammy Khieu Freire CS is a high school and does not need to offer transition programs for preschool. </td> </tr> <tr> <th data-bbox="1587 375 1980 430">Monitor Comments</th> </tr> <tr> <td data-bbox="1587 430 1980 703"> 3/13/2012 3:46:09 PM New Coordinator Steve Marrone FCS is a high school and, consequently does not offer transition programs for preschool. </td> </tr> </table>	District Comments	2/22/2012 9:54:19 AM Head of Administration Tammy Khieu Freire CS is a high school and does not need to offer transition programs for preschool.	Monitor Comments	3/13/2012 3:46:09 PM New Coordinator Steve Marrone FCS is a high school and, consequently does not offer transition programs for preschool.
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Monitor Comments										
3/13/2012 3:46:09 PM New Coordinator Steve Marrone FCS is a high school and, consequently does not offer transition programs for preschool.										
2h. Teacher input in assessment decisions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
2i. Effective, timely and additional assistance to students having difficulty mastering proficient or advanced levels of academic achievement standards	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
2j. Coordinated budget	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
3. Indication of which program funds have been consolidated in the schoolwide program and how the intent and purposes of the individual programs consolidated are addressed.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Financial reports. <input checked="" type="checkbox"/> SWP						

VIII. Targeted Assistance

Component VIII: Targeted Assistance

The LEA targeted assistance programs meet all requirements.

Sec. 1115

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. The LEA has established targeted assistance programs that address statutory purposes and meet requirements, including the following:</p> <ul style="list-style-type: none"> • using effective instructional methods and strategies that strengthen the core academic program of the school • primary consideration to providing extended learning time for students served • an accelerated high quality curriculum • Minimizing the removal of children from regular classroom during regular school hours. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Identification of scientifically-researched based instructional models. <input type="checkbox"/> School improvement plans. <input type="checkbox"/> Team meetings, professional development, agendas, sign-in sheets, minutes, etc. <input type="checkbox"/> School schedules and schedules for Title I staff and eligible students. <input type="checkbox"/> Benchmarks of Title I students receiving supplemental instruction. 		
<p>2. LEA ensures that targeted assistance program planning coordinates with and supports the regular education program in schools.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> School Improvement Plan (identifies targeted assistance programs). <input type="checkbox"/> Documentation of scheduled team meetings. 		
<p>3. LEA promotes the integration of staff supported with targeted assistance funds into the regular school program, including professional development.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Staff schedules <input type="checkbox"/> Documentation such as agenda for topics, sign-in sheets, etc. 		

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

Component IX: Nonpublic Schools

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

Sec. 1120

Sec. 9503

34 CFR Part 200

§200.62 - 200.67, 200.77

§200.77(f)

§200.78(a)

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA has public school ranking charts with per-pupil allocations identified. (Equitable Services)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Financial reports, line items to private school children in budget. <input type="checkbox"/> List of participating private schools. <input type="checkbox"/> Consolidated application		
2. LEA has policies and procedures for provision of services to eligible children attending nonpublic schools.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated Application Procedures		
3. Consultation occurred between LEA and nonpublic school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of letters to private schools, agendas, meeting dates, participant lists/sign-in <input type="checkbox"/> Consolidated application <input type="checkbox"/> Record that services have been discussed		
4. LEA regularly supervises the provision of Title I services to nonpublic children.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Staff evaluations, visits/communication <input type="checkbox"/> Announcements/sign-in sheets for professional development and parent involvement opportunities		
5. LEA is evaluating the Title I program serving nonpublic school students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Needs assessments/survey <input type="checkbox"/> Assessment data		

6. Nonpublic school children, families and teachers are receiving equitable services.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Hired teachers to work with participating Title I students <input type="checkbox"/> Announcements/sign-in sheets for professional development and parent involvement opportunities		
7. The LEA has budgets that document appropriate set-asides.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated application <input type="checkbox"/> Quarterly Reports/Final Expenditure Reports		
8. The LEA has third party contract(s).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Name of Third Party Contractor <input type="checkbox"/> Payroll sheets <input type="checkbox"/> Written contract. <input type="checkbox"/> Consolidated application		
9. The LEA has complaint procedures for private school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of complaint procedures		

X. Comparability

Component X: Comparability							
The LEA complies with the comparability provisions of Title I.							
Sec. 1120A(c)							
<input checked="" type="checkbox"/> If the LEA is exempt from Comparability requirements, this section can be skipped. For example, if there is no overlap of grade spans, the LEA is exempt from this requirement.							
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	
1. Title I Comparability Report comparing Title I schools to non-Title I schools reported to SEA annually in Pennsylvania and submitted by November 15th.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Support Data housed at the LEA (individual school lists with staff names attached to the positions counted and excluded) <input type="checkbox"/> Documentation maintained supports the report submitted by November 15th of each year <input type="checkbox"/> HR action documentation for any corrective actions taken <input type="checkbox"/> Records are maintained for 3 years. <input type="checkbox"/> Written procedures to ensure that comparable services are provided. <input type="checkbox"/> Articulated (written) process on the movement of staff during school year to meet the November 15th deadline.			

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Comments

All items in compliance.

Title II A Program Review

Highly Qualified

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1. The LEA has a plan in place to ensure all teachers of core academic subjects will be highly qualified. <i>Section 1119 (a)(1)&(3) and Section 2141 (a)</i>	☑	☐	☐	<input checked="" type="checkbox"/> Highly Qualified Plan <input checked="" type="checkbox"/> List of teacher qualifications <input checked="" type="checkbox"/> Principal Attestation (PDE Form 425) <input type="checkbox"/> HQT IPDPs prepared for each teacher who is not highly qualified						
2. The LEA is implementing an individualized professional development plan for non-highly qualified teachers as indicated in the annual principal attestation (PDE Form 425). *This applies to LEAs that have not maintained highly qualified teacher status for 2 consecutive years. <i>Section 2141(c)</i>	☐	☐	☑	<input type="checkbox"/> Individual professional development plan for each nonHQ teacher <input type="checkbox"/> LEA-supported and/or sponsored PD exists to assist teachers		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td>2/22/2012 10:00:03 AM Head of Administration Tammy Khieu All teachers at Freire CS are HQT.</td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td>3/13/2012 3:49:36 PM New Coordinator Steve Marrone At present, all teachers at FCS are HQ.</td> </tr> </tbody> </table>	District Comments	2/22/2012 10:00:03 AM Head of Administration Tammy Khieu All teachers at Freire CS are HQT.	Monitor Comments	3/13/2012 3:49:36 PM New Coordinator Steve Marrone At present, all teachers at FCS are HQ.
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Monitor Comments										
3/13/2012 3:49:36 PM New Coordinator Steve Marrone At present, all teachers at FCS are HQ.										

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p>3. The LEA has entered into a written agreement with the SEA that outlines its use of Titles I & IIA funds to achieve highly qualified status. <i>Section (2141(c) *This applies to LEAs that have not made AYP and maintained 100% HQ for 3 consecutive years.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> LEA/SEA plan</p> <p><input type="checkbox"/> Evidence exists that plan is being implemented <i>(this could vary from LEA to LEA)</i></p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1537 131 2003 180" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1537 180 2003 423"> <p>3/12/2012 1:42:32 PM Head of Administration Tammy Khieu Freire has made AYP and maintained 100% HQT for 3 consecutive years.</p> </td> </tr> <tr> <th data-bbox="1537 423 2003 472" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1537 472 2003 716"> <p>3/13/2012 3:50:58 PM New Coordinator Steve Marrone Freire has made AYP and maintained 100% HQT status for 3 consecutive years. Consequently, exempt from this item.</p> </td> </tr> </tbody> </table>	District Comments	<p>3/12/2012 1:42:32 PM Head of Administration Tammy Khieu Freire has made AYP and maintained 100% HQT for 3 consecutive years.</p>	Monitor Comments	<p>3/13/2012 3:50:58 PM New Coordinator Steve Marrone Freire has made AYP and maintained 100% HQT status for 3 consecutive years. Consequently, exempt from this item.</p>
District Comments										
<p>3/12/2012 1:42:32 PM Head of Administration Tammy Khieu Freire has made AYP and maintained 100% HQT for 3 consecutive years.</p>										
Monitor Comments										
<p>3/13/2012 3:50:58 PM New Coordinator Steve Marrone Freire has made AYP and maintained 100% HQT status for 3 consecutive years. Consequently, exempt from this item.</p>										

Professional Development

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
4. The LEA conducts an assessment of local needs for professional development and hiring, as identified by the LEA and school staff. <i>Section 2122 (c)(1)(2)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of district needs assessment and findings		
5. The LEA involves parents in the planning of professional development activities. <i>Section 2122 (b)(7)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Meeting Notices		
6. The LEA professional development activities are based on a review of scientifically based research and designed to improve student academic achievement. <i>Section 2122 (b)(1)(B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities aligned to district plan.		
7. The LEA provides professional development activities to improve the knowledge of teachers, principals, paraprofessionals and other school staff. <i>Section 2123 (A)(3)(A&B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities. <input type="checkbox"/> List of In-Service activities <input checked="" type="checkbox"/> Attendance rosters		
8. The LEA professional development activities are used as part of a broader strategy to eliminate the achievement gap that separates low-income and minority students from other students. <i>Section 2122 (b)(2)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> PD needs assessment <input checked="" type="checkbox"/> Teacher surveys <input checked="" type="checkbox"/> ACT 48 PD plan		

Class Size Reduction

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
9. The LEA targets funds to schools that have the lowest portion of highly qualified teachers; have the largest average class size; or are identified for school improvement. <i>Section 2122 (b)(3)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Class rosters <input type="checkbox"/> Highly Qualified Teachers <input type="checkbox"/> SI Schools		<p style="text-align: center;">District Comments</p> <p>2/22/2012 10:02:07 AM Head of Administration Tammy Khieu Freire CS does not use Title II funds for class size reduction. It's used for professional development.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/13/2012 3:52:37 PM New Coordinator Steve Marrone The LEA and FCS are a single site.</p>
10. The LEA utilizes highly qualified teachers to reduce class size. <i>Section 2123 (a)(2)(B)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Highly Qualified Teacher Credentials from PDE		<p style="text-align: center;">Monitor Comments</p> <p>3/13/2012 3:53:28 PM New Coordinator Steve Marrone FCS does not use Title II funds for class size reduction.</p>
11. The LEA provides expenditures for educational services to eligible nonpublic school children equal to the proportion of funds allocated to participating public school attendance areas. <i>Section 9501(a)(b)(4)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Expenditures for non-public services <input type="checkbox"/> List on PDE web site <input type="checkbox"/> Title II-A Non-public share		<p style="text-align: center;">Monitor Comments</p> <p>3/13/2012 3:54:20 PM New Coordinator Steve Marrone Freire is a Charter School and therefore exempt from this requirement.</p>

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
12. LEA ensures equitable distribution of experienced and HQ teachers within the districts schools to ensure poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. <i>Section 1112(c)(1)(L)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Equity Plan <input type="checkbox"/> Agendas of Equity Plan Meetings <input type="checkbox"/> Meeting minutes of Equity Plan writing & planning sessions. <input type="checkbox"/> Teachers are reassigned <input type="checkbox"/> Changes to union contract <input type="checkbox"/> Review of HQT/NHQT data and strategies revised in equity plan when there is no improvement		<table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1541 131 2003 180" style="text-align: center;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1541 180 2003 423"> 3/13/2012 3:56:31 PM New Coordinator Steve Marrone Freire is a single Charter School site and therefore exempt from the requirement applicable to multiple school sites. </td> </tr> </tbody> </table>	Monitor Comments	3/13/2012 3:56:31 PM New Coordinator Steve Marrone Freire is a single Charter School site and therefore exempt from the requirement applicable to multiple school sites.
Monitor Comments								
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Comments

All components and requirements in absolute compliance.

Title III Program Review

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

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

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

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1. The LEA curriculum in Reading/Language Arts, Science, Math, and Social Studies includes the PA ELPS and is aligned to state academic content standards.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Content curriculum alignment <input type="checkbox"/> Lesson plans		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>2/22/2012 10:06:10 AM Head of Administration Tammy Khieu Freire CS is not allocated Title III funds however, we offer a ELL program paid for with operating funds.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>3/13/2012 3:58:22 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</td> </tr> </tbody> </table>	District Comments	2/22/2012 10:06:10 AM Head of Administration Tammy Khieu Freire CS is not allocated Title III funds however, we offer a ELL program paid for with operating funds.	Monitor Comments	3/13/2012 3:58:22 PM New Coordinator Steve Marrone FCS has no Title III Allocation.
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Monitor Comments										
3/13/2012 3:58:22 PM New Coordinator Steve Marrone FCS has no Title III Allocation.										
2. The LEA has disseminated PA ELPS and provided professional development to all teachers on the PA ELPS.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Professional development proof	Agendas, sign-in sheets, training schedule, Act 48 credit hour <input type="checkbox"/> Agendas <input type="checkbox"/> Sign-in Sheets <input type="checkbox"/> Training Schedule <input type="checkbox"/> Act 48 Credit Hour	<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>3/13/2012 3:57:52 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</td> </tr> </tbody> </table>	Monitor Comments	3/13/2012 3:57:52 PM New Coordinator Steve Marrone FCS has no Title III Allocation.		
Monitor Comments										
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II. Assessment

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1. All LEP students have been annually assessed for English language proficiency (ELP) using the required state annual ELP assessment (ACCESS for ELLs)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Completion of on-line ELP assessment ordering system via MetriTech (required), UPS receipt verifying return of state annual ELP assessment, LEA performance score reports, and inclusion of performance results in students permanent record folder	<input type="checkbox"/> LEA database records of LEP students and assessment scores <input type="checkbox"/> eMetric system reports	<table border="1"> <tr> <td style="text-align: center;">District Comments</td> </tr> <tr> <td>3/7/2012 11:43:53 AM Head of Administration Tammy Khieu Freire CS is not allocated Title III funds however, we offer a ELL program paid for with operating funds.</td> </tr> <tr> <td style="text-align: center;">Monitor Comments</td> </tr> <tr> <td>3/13/2012 3:58:49 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</td> </tr> </table>	District Comments	3/7/2012 11:43:53 AM Head of Administration Tammy Khieu Freire CS is not allocated Title III funds however, we offer a ELL program paid for with operating funds.	Monitor Comments	3/13/2012 3:58:49 PM New Coordinator Steve Marrone FCS has no Title III Allocation.
District Comments										
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Monitor Comments										
3/13/2012 3:58:49 PM New Coordinator Steve Marrone FCS has no Title III Allocation.										
2. The LEA uses the state screening and placement tool (WAPT) for entry into an ESL program and for the determination of the assessment tier for the state annual ELP assessment.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> WAPT screening and placement assessment results are included in the student's permanent record folder		<table border="1"> <tr> <td style="text-align: center;">Monitor Comments</td> </tr> <tr> <td>3/13/2012 3:58:59 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</td> </tr> </table>	Monitor Comments	3/13/2012 3:58:59 PM New Coordinator Steve Marrone FCS has no Title III Allocation.		
Monitor Comments										
3/13/2012 3:58:59 PM New Coordinator Steve Marrone FCS has no Title III Allocation.										
3. The LEA assesses students within 30 days of the beginning of the school year or within 14 days of initial school entry.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Student records indicating date of enrollment and date of assessment using the state screening and placement tool (WAPT).	<input type="checkbox"/> LEA database records	<table border="1"> <tr> <td style="text-align: center;">Monitor Comments</td> </tr> <tr> <td>3/13/2012 3:59:09 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</td> </tr> </table>	Monitor Comments	3/13/2012 3:59:09 PM New Coordinator Steve Marrone FCS has no Title III Allocation.		
Monitor Comments										
3/13/2012 3:59:09 PM New Coordinator Steve Marrone FCS has no Title III Allocation.										

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
4. The LEA has in place a procedure to ensure that all teachers who administer the ACCESS for ELLs have taken and passed the online WIDA ACCESS test administrator training course	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> WIDA test administrator training proof maintained by LEA ESL program administrator or assessment coordinator	<input type="checkbox"/> Proof of completion of on-line teacher training for test administration with proof of 80% or better teacher score	<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>3/13/2012 3:59:21 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</td> </tr> </tbody> </table>	Monitor Comments	3/13/2012 3:59:21 PM New Coordinator Steve Marrone FCS has no Title III Allocation.
Monitor Comments								
3/13/2012 3:59:21 PM New Coordinator Steve Marrone FCS has no Title III Allocation.								
5. LEP students are assessed using the PSSA	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> PSSA results for the LEP subgroup (grades 3-8 and 11)	<input type="checkbox"/> LEA database records <input type="checkbox"/> eMetric system reports	<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>3/13/2012 3:59:35 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</td> </tr> </tbody> </table>	Monitor Comments	3/13/2012 3:59:35 PM New Coordinator Steve Marrone FCS has no Title III Allocation.
Monitor Comments								
3/13/2012 3:59:35 PM New Coordinator Steve Marrone FCS has no Title III Allocation.								

III. Accountability

Section 3122

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA/Consortia verifies LEP students meet annual measurable achievement objectives (AMAOs).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Copy of AMAO Status Report and letter received from the SEA		<p style="text-align: center;">District Comments</p> <p>3/7/2012 11:44:07 AM Head of Administration Tammy Khieu Freire CS is not allocated Title III funds however, we offer a ELL program paid for with operating funds.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/13/2012 4:00:08 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</p>
2. The LEA/Consortia develops an improvement plan if it has not met AMAOs for 2 or 4 consecutive years. <i>(This has not yet been implemented by PDE.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Copy of the improvement plan within Getting Results		<p style="text-align: center;">Monitor Comments</p> <p>3/13/2012 4:00:20 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</p>
3. If the LEA is part of a consortium, the LEA has a signed copy of the Memorandum of Understanding specifying the responsibilities of both the fiscal agent and the individual LEAs related to services, parental notification and AMAO Improvement Planning.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Copy of the Memorandum of Understanding between the LEA and fiscal agent.		<p style="text-align: center;">Monitor Comments</p> <p>3/13/2012 4:00:31 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</p>

IV. Evaluation

Section 3121

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA completes the LEP SYSTEM on or before the State provided due date.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Copy of the Accuracy Certification Statement (ACS) for the LEP SYSTEM	Refer to the PDE website for State due dates	<p style="text-align: center;">District Comments</p> <p>3/7/2012 11:44:20 AM Head of Administration Tammy Khieu Freire CS is not allocated Title III funds however, we offer a ELL program paid for with operating funds.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/13/2012 4:00:59 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</p>
2. The LEA completes the PIMS on or before the State provided due date.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Copy of the ACS for PIMS	Refer to the PDE website for State due dates	<p style="text-align: center;">Monitor Comments</p> <p>3/13/2012 4:01:08 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</p>
3. The LEA performs regular Program evaluations based on multiple criteria that measure student progress in attaining English proficiency and attainment of academic and achievement standards. LEA implements improvements based on this evaluation.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Copy of LEP System Report <input type="checkbox"/> Written program evaluation		<p style="text-align: center;">Monitor Comments</p> <p>3/13/2012 4:01:17 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</p>

V. Required Subgrantee Activities for LEP

Section 3115(c)(1)(2)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. The LEA/Consortia is responsible for increasing the English proficiency of ELLs.</p> <p>The LEA/Consortia bases its instructional programs on scientifically based research.</p> <p>The LEA/Consortia demonstrates the effectiveness of the programs to increasing a) English Language Proficiency b) Student academic achievement in the core academic subjects</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Student records and grades <input type="checkbox"/> Evidence that the language instructional programs are based on scientifically based research <input type="checkbox"/> ACCESS for ELLs Score Report data <input type="checkbox"/> PSSA Score Report data <input type="checkbox"/> District AMAO Status Reports		<p style="text-align: center;">District Comments</p> <p>3/7/2012 11:44:36 AM Head of Administration Tammy Khieu Freire CS is not allocated Title III funds however, we offer a ELL program paid for with operating funds.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/13/2012 4:01:41 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</p>
<p>2. The LEA/Consortia is responsible to provide high quality professional development to the classroom teachers, principals, administrators, and other personnel designed to:</p> <p>a. Improve instruction and assessment of ELLs</p> <p>b. Enhance the ability of teachers to use curricula, assessment measures, and instructional strategies.</p> <p>c. Based on SBR demonstrating the effectiveness of the PD in increasing the children's English language Proficiency</p> <p>d. Sufficient intensity and duration to have positive and lasting impact on teacher classroom performance</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Evidence of professional development plan (Act 48) for ALL teachers <input type="checkbox"/> Completion of eGrant System subgrantee professional development activities	<input type="checkbox"/> Agenda <input type="checkbox"/> Training schedule <input type="checkbox"/> Teacher Act 48 lists	<p style="text-align: center;">District Comments</p> <p>3/7/2012 11:44:50 AM Head of Administration Tammy Khieu Freire CS is not allocated Title III funds however, we offer a ELL program paid for with operating funds.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/13/2012 4:01:52 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</p>

VI. Authorized Subgrantee Activities for LEP

Section 3115(d)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. Authorized Activities:</p> <p>a. Upgrading program objectives and effective instruction strategies. Improving the instruction materials, education software, and assessment procedures</p> <p>b. Providing tutorials and academic or vocational education for ELLs; and intensified instruction</p> <p>c. Developing and implementing elementary or secondary school instructional educational programs that are coordinated with other relevant programs and services. Improving the ELP and academic achievement of ELLs</p> <p>d. Providing community participation programs, family literacy services, and parent outreach and training activities to ELLs and their families.</p> <p>e. Improving the instruction of ELLs by providing acquisition or development of ed technology or instructional materials; access to and participation in electronic networks for materials, training, and communication; and incorporation of the resources</p> <p>f. Other activities</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Title III application <input type="checkbox"/> A record of students being served <input type="checkbox"/> The type of programs being implemented		<p style="text-align: center;">District Comments</p> <p>3/7/2012 11:45:03 AM Head of Administration Tammy Khieu Freire CS is not allocated Title III funds however, we offer a ELL program paid for with operating funds.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/13/2012 4:02:19 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</p>

VII. Authorized Subgrantee Activities for Immigrant Children and Youth

Monitored ONLY FOR LEAs that receive Immigrant funding

Section 3115(e)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p>1. Authorized Activities:</p> <p>"(A) family literacy, parent outreach, and training activities designed to assist parents to become active participants in the education of their children; "(B) support for personnel, including teacher aides who have been specifically trained, or are being trained, to provide services to immigrant children and youth; "(C) provision of tutorials, mentoring, and academic or career counseling for immigrant children and youth; "(D) identification and acquisition of curricular materials, educational software, and technologies to be used in the program carried out with funds; "(E) basic instruction services that are directly attributable to the presence in the school district involved of immigrant children and youth, including the payment of costs of providing additional classroom supplies, costs of transportation, or such other costs as are directly attributable to such additional basic instruction services; "(F) other instruction services that are designed to assist immigrant children and youth to achieve in elementary schools and secondary schools in the United States, such as programs of introduction to the educational system and civics education; and "(G) activities, coordinated with community-based organizations, institutions of higher education, private sector entities, or other entities with expertise in working with immigrants, to assist parents of immigrant children and youth by offering comprehensive community services.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Title III application <input type="checkbox"/> A record of students being served <input type="checkbox"/> The type of programs being implemented		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>3/7/2012 11:45:35 AM Head of Administration Tammy Khieu Freire CS is not allocated Title III funds however, we offer a ELL program paid for with operating funds.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>3/13/2012 4:02:37 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</td> </tr> </tbody> </table>	District Comments	3/7/2012 11:45:35 AM Head of Administration Tammy Khieu Freire CS is not allocated Title III funds however, we offer a ELL program paid for with operating funds.	Monitor Comments	3/13/2012 4:02:37 PM New Coordinator Steve Marrone FCS has no Title III Allocation.
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VIII. Parental Notification

Section 3302

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA/Consortia provides notifications to parents in an understandable uniform format, and, to the extent practical, in a language that the parent can understand. Notification includes basis for placement, level of proficiency, method of instruction, how the program will meet the student's needs, and exit criteria.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Parent letters for placement in Title III programs	<input type="checkbox"/> Use of Transact for translations	<p>District Comments</p> <p>3/7/2012 11:45:49 AM Head of Administration Tammy Khieu Freire CS is not allocated Title III funds however, we offer a ELL program paid for with operating funds.</p> <p>Monitor Comments</p> <p>3/13/2012 4:02:59 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</p>
2. The LEA/Consortia has parent notification provisions for identification and placement for Title III supplemental programs within 30 days of the beginning of school or 2 weeks after school begins.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Parent letters for placement in Title III programs		<p>Monitor Comments</p> <p>3/13/2012 4:03:08 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</p>
3. The LEA/Consortia sends parent notification for failure to meet AMAOs, of such failure not later than 30 days after such failure occurs.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Parent letter for AMAO status	<input type="checkbox"/> Use of Transact for translations	<p>Monitor Comments</p> <p>3/13/2012 4:03:15 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</p>

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
4. Parental participation and outreach provisions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Parent participation policies are distributed to parents on a regular basis <input type="checkbox"/> Evidence of outreach with parents of ELL students about how they can be involved in their child's education	<input type="checkbox"/> Written in the application	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1585 131 2003 180" style="background-color: #cccccc;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1585 180 2003 391"> 3/13/2012 4:03:27 PM New Coordinator Steve Marrone FCS has no Title III Allocation. </td> </tr> </tbody> </table>	Monitor Comments	3/13/2012 4:03:27 PM New Coordinator Steve Marrone FCS has no Title III Allocation.
Monitor Comments								
3/13/2012 4:03:27 PM New Coordinator Steve Marrone FCS has no Title III Allocation.								

IX. Implementation of the Title III Application - Local Plans

Section 3116

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1. Submission of annual Title III application, implementation of application, and evaluation of success of Title III Implementation Plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Copy of signed rider and application		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>3/7/2012 11:46:11 AM Head of Administration Tammy Khieu Freire CS is not allocated Title III funds however, we offer a ELL program paid for with operating funds.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>3/13/2012 4:03:49 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</td> </tr> </tbody> </table>	District Comments	3/7/2012 11:46:11 AM Head of Administration Tammy Khieu Freire CS is not allocated Title III funds however, we offer a ELL program paid for with operating funds.	Monitor Comments	3/13/2012 4:03:49 PM New Coordinator Steve Marrone FCS has no Title III Allocation.
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Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
<p>2. The LEA/Consortia complies with NCLB requirements regarding participation of LEP students and teachers in private schools under Title III.</p> <p>The LEA/Consortia provides:</p> <p>a. Policies and procedures for provision of services to eligible children attending private schools</p> <p>b. Third party contract(s)</p> <p>c. Copies of local application and budgets that document appropriate set asides (LEA)</p> <p>d. Evidence that consultation occurred between LEA and private school officials</p> <p>e. Evidence that private school children and teachers are receiving equitable services</p> <p>f. Evidence that the LEA is evaluating the Title III program serving private school students</p> <p>g. Evidence the LEA regularly supervises the provision of Title III services to private school children</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Written policies and procedures, letters, emails or meeting agendas of LEA consultation with non-publics schools. Written agreement of equitable services to be provided. Evaluation plan for private school, program success, Supervisory consultation.</p>		<table border="1"> <thead> <tr> <th data-bbox="1608 128 2003 180">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1608 180 2003 391"> <p>3/13/2012 4:03:57 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</p> </td> </tr> </tbody> </table>	Monitor Comments	<p>3/13/2012 4:03:57 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</p>
Monitor Comments								
<p>3/13/2012 4:03:57 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</p>								
<p>3. The LEA/Consortia has a policy and/or LEA assessment (oral/written communication skills) for teacher English fluency.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Teacher fluency assessment results</p>		<table border="1"> <thead> <tr> <th data-bbox="1608 1026 2003 1078">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1608 1078 2003 1282"> <p>3/13/2012 4:04:21 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</p> </td> </tr> </tbody> </table>	Monitor Comments	<p>3/13/2012 4:04:21 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</p>
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Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
4. LEAs/Consortia that have teachers providing instruction in a language other than English must have a procedure for ensuring the teachers are fluent in the language of instruction	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Procedure used to determine fluency, must include appropriate Instructional level 1 or 2 certifications as well the ESL specialist endorsement. If grading student English performance, teachers must meet the highly qualified definition.		<table border="1"> <thead> <tr> <th data-bbox="1610 123 2003 180">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1610 180 2003 391">3/13/2012 4:04:37 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</td> </tr> </tbody> </table>	Monitor Comments	3/13/2012 4:04:37 PM New Coordinator Steve Marrone FCS has no Title III Allocation.
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5. The LEA/Consortia supplements, not supplants, the core program with Title III funds. Programs/Activities must be in addition to or supporting core programs	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Verification of difference between core program budget and expenditures, and Title III budget and expenditures	Evidence of budget/expenditures for ESL in state and local funds Time & effort logs	<table border="1"> <thead> <tr> <th data-bbox="1610 444 2003 501">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1610 501 2003 714">3/13/2012 4:04:49 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</td> </tr> </tbody> </table>	Monitor Comments	3/13/2012 4:04:49 PM New Coordinator Steve Marrone FCS has no Title III Allocation.
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X. Post Exit Student Monitoring

Section 3121 (a)(4)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1. LEAs have evidence of monitoring former ELLs exited from an ESL language instruction educational program for the 1st and 2nd years after exit	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Student Progress Reports <input type="checkbox"/> Teacher Reports <input type="checkbox"/> PDE Sample post-monitoring tool (available spring 2009)		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>3/7/2012 11:46:20 AM Head of Administration Tammy Khieu Freire CS is not allocated Title III funds however, we offer a ELL program paid for with operating funds.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>3/13/2012 4:05:34 PM New Coordinator Steve Marrone FCS has no Title III Allocation.</td> </tr> </tbody> </table>	District Comments	3/7/2012 11:46:20 AM Head of Administration Tammy Khieu Freire CS is not allocated Title III funds however, we offer a ELL program paid for with operating funds.	Monitor Comments	3/13/2012 4:05:34 PM New Coordinator Steve Marrone FCS has no Title III Allocation.
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Component XI: Fiscal Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>A. Audits</p> <p>The SEA ensures that the State and the LEAs are audited annually, if required, and that all corrective actions required through this process are fully implemented.</p> <p>OMB Circular A-87</p>	<p>1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> LEA response to findings. <input type="checkbox"/> PDE follow-up reviews of findings. <input type="checkbox"/> Independent auditors report shows that the LEA has corrected all action required. 	<p>PDE Monitor review single audit from previous year (federal programs only) and reviews district comments (management letter).</p>	

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p>B. Carryover</p> <p>The LEA complies with the carryover provisions of Title I. Sec. 1127</p>	<p>1. LEAs with allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to the next unless the SEA has waived the limitation (allowable once every 3 year cycle if the SEA believes the request is reasonable and necessary).</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Title I Budget section on eGrants.</p>		<table border="1"> <tr> <td data-bbox="1621 165 2003 214" style="text-align: center;">District Comments</td> </tr> <tr> <td data-bbox="1621 214 2003 493"> <p>2/22/2012 10:08:59 AM Head of Administration Tammy Khieu Freire CS does not carry over any funds and has never applied for a ed-flex waiver.</p> </td> </tr> <tr> <td data-bbox="1621 493 2003 542" style="text-align: center;">Monitor Comments</td> </tr> <tr> <td data-bbox="1621 542 2003 753"> <p>3/13/2012 4:06:50 PM New Coordinator Steve Marrone No Carryover of Funds for 2010/2011 SY.</p> </td> </tr> </table>	District Comments	<p>2/22/2012 10:08:59 AM Head of Administration Tammy Khieu Freire CS does not carry over any funds and has never applied for a ed-flex waiver.</p>	Monitor Comments	<p>3/13/2012 4:06:50 PM New Coordinator Steve Marrone No Carryover of Funds for 2010/2011 SY.</p>
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Monitor Comments											
<p>3/13/2012 4:06:50 PM New Coordinator Steve Marrone No Carryover of Funds for 2010/2011 SY.</p>											
	<p>2. The LEA has requested (and received) a waiver from the SEA if the carryover from the prior year exceeds 15%.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Waiver request on eGrants.</p> <p><input type="checkbox"/> Waiver request approval on file and at PDE.</p>		<table border="1"> <tr> <td data-bbox="1621 766 2003 815" style="text-align: center;">District Comments</td> </tr> <tr> <td data-bbox="1621 815 2003 1094"> <p>3/12/2012 1:45:22 PM Head of Administration Tammy Khieu Freire CS does not carry over any funds and has never applied for a ed-flex waiver.</p> </td> </tr> <tr> <td data-bbox="1621 1094 2003 1143" style="text-align: center;">Monitor Comments</td> </tr> <tr> <td data-bbox="1621 1143 2003 1354"> <p>3/13/2012 4:07:10 PM New Coordinator Steve Marrone No Carryover of Funds for 2010/2011 SY.</p> </td> </tr> </table>	District Comments	<p>3/12/2012 1:45:22 PM Head of Administration Tammy Khieu Freire CS does not carry over any funds and has never applied for a ed-flex waiver.</p>	Monitor Comments	<p>3/13/2012 4:07:10 PM New Coordinator Steve Marrone No Carryover of Funds for 2010/2011 SY.</p>
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<p>C. Rank Order</p>											

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p>The LEA ensures that it complies with the requirements of Title I when allocating funds to eligible school attendance areas or schools in rank order of poverty based on the number of children from low-income families who reside in an eligible school attendance area.</p> <p>Sec. 1113 34 CFR Part 200 §200.77-§200.78</p>	1. The LEA is only serving eligible schools and all schools above 75% poverty are served.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation detailing the poverty data used to determine eligibility						
	2. The ranking procedures are applied without regard to grade spans or schools with a poverty rate of 75% and above.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Schools with poverty rates of 75% or greater are served. Funds are allocated at a per pupil rate.		<table border="1"> <tr> <th data-bbox="1621 376 2003 425">District Comments</th> </tr> <tr> <td data-bbox="1621 425 2003 669"> 2/22/2012 10:10:39 AM Head of Administration Tammy Khieu Freire CS is a single charter school therefore rank order does not apply. </td> </tr> <tr> <th data-bbox="1621 669 2003 717">Monitor Comments</th> </tr> <tr> <td data-bbox="1621 717 2003 932"> 3/13/2012 4:08:14 PM New Coordinator Steve Marrone The LEA and FCS are a single site. </td> </tr> </table>	District Comments	2/22/2012 10:10:39 AM Head of Administration Tammy Khieu Freire CS is a single charter school therefore rank order does not apply.	Monitor Comments	3/13/2012 4:08:14 PM New Coordinator Steve Marrone The LEA and FCS are a single site.
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Monitor Comments											
3/13/2012 4:08:14 PM New Coordinator Steve Marrone The LEA and FCS are a single site.											
3. Eligible schools are ranked and served from highest to lowest poverty.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Actual allocations match Consolidated Plan.		<table border="1"> <tr> <th data-bbox="1621 945 2003 993">Monitor Comments</th> </tr> <tr> <td data-bbox="1621 993 2003 1211"> 3/13/2012 4:08:40 PM New Coordinator Steve Marrone The LEA and FCS are a single site. </td> </tr> </table>	Monitor Comments	3/13/2012 4:08:40 PM New Coordinator Steve Marrone The LEA and FCS are a single site.			
Monitor Comments											
3/13/2012 4:08:40 PM New Coordinator Steve Marrone The LEA and FCS are a single site.											
4. The allocation to each eligible school and the per pupil allocation match.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Per pupil expenditures at building level matches consolidated application		<table border="1"> <tr> <th data-bbox="1621 1221 2003 1269">Monitor Comments</th> </tr> <tr> <td data-bbox="1621 1269 2003 1477"> 3/13/2012 4:08:53 PM New Coordinator Steve Marrone The LEA and FCS are a single site. </td> </tr> </table>	Monitor Comments	3/13/2012 4:08:53 PM New Coordinator Steve Marrone The LEA and FCS are a single site.			
Monitor Comments											
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	5. Allocations given to Title I schools match approved amounts on consolidated application.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Local budget sheets. <input checked="" type="checkbox"/> System tracking expenditure reports.						
	6. The prekindergarten (PreK) children are excluded from the poverty count of any school.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> The LEA's count of children from low income families does not include children under the age of 5.		<table border="1"> <thead> <tr> <th data-bbox="1617 358 2003 407">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1617 407 2003 586">2/22/2012 10:10:53 AM Head of Administration Tammy Khieu Freire CS is a high school.</td> </tr> <tr> <th data-bbox="1617 586 2003 634">Monitor Comments</th> </tr> <tr> <td data-bbox="1617 634 2003 844">3/13/2012 4:09:45 PM New Coordinator Steve Marrone No PreK students at this site (9-12).</td> </tr> </tbody> </table>	District Comments	2/22/2012 10:10:53 AM Head of Administration Tammy Khieu Freire CS is a high school.	Monitor Comments	3/13/2012 4:09:45 PM New Coordinator Steve Marrone No PreK students at this site (9-12).
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Monitor Comments											
3/13/2012 4:09:45 PM New Coordinator Steve Marrone No PreK students at this site (9-12).											
<p>D. Supplement / Supplant</p> <p>The LEA ensures that Title I funds are used only to supplement or increase non-Federal sources used for the education of participating children and not to supplant funds from non-Federal sources.</p>											

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

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	3. Targeted assistance program expenditures meet the statutory requirements and are supplemental in nature & do not supplant non-federal resources.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Statement of Allocation & Expenditures are supplemental		<div data-bbox="1619 167 1999 215" style="background-color: #cccccc; text-align: center;">District Comments</div> <div data-bbox="1619 224 1999 459"> <p>2/22/2012 10:12:37 AM Head of Administration Tammy Khieu Freire CS is not a targeted assistance school. We are school wide program.</p> </div> <div data-bbox="1619 467 1999 516" style="background-color: #cccccc; text-align: center;">Monitor Comments</div> <div data-bbox="1619 524 1999 751"> <p>3/13/2012 4:10:58 PM New Coordinator Steve Marrone FCS is a school-wide implementation of services model.</p> </div>
E. Equipment and Related Property OMB Circular A-87 EDGAR 80.32	1. LEA maintains Inventory records, purchase orders and receipts for equipment purchased.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Inventory is on file and up to date (All equipment at \$1,500 or LEA capitalization threshold \$_____ is maintained).	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	
	2. The LEA conducts a physical inventory of all equipment at least once every two years.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Equipment Inventory List	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p>F. Compliance to Reservations</p> <p>The LEA complies with requirements regarding the reservation of funds. Sec. 1113 Sec. 1116 Sec. 1118</p>	<p>1. The LEA has reserved funds necessary to provide services comparable to those provided to children in Title I funded schools to serve homeless children, neglected children in local institutions, and if appropriate, N or D children in community day schools and delinquent children in local institutions.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Reservations are in the budget. <input type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items.	<p>Pertains to:</p> <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td>2/22/2012 10:14:08 AM Head of Administration Tammy Khieu Charter schools do not need to reserve funds for homeless students.</td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td>3/13/2012 4:12:34 PM New Coordinator Steve Marrone As a charter school, FCS is exempt from these reservations.</td> </tr> </tbody> </table>	District Comments	2/22/2012 10:14:08 AM Head of Administration Tammy Khieu Charter schools do not need to reserve funds for homeless students.	Monitor Comments	3/13/2012 4:12:34 PM New Coordinator Steve Marrone As a charter school, FCS is exempt from these reservations.
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	<p>2. LEA has reserved an amount equal to 20% of its Title I allocation for transportation/supplemental services or both. (for school improvement schools only; if no schools in school improvement, check NA)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Reservations are in the ROF screen on egrants. <input type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items. <input type="checkbox"/> LEA documents expenditures for choice and supplemental services (agreements between LEA and providers).		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td>2/22/2012 10:14:42 AM Head of Administration Tammy Khieu Freire CS is not in school improvement and therefore does not have to reserve funds for SES or transportation.</td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td>3/13/2012 4:13:00 PM New Coordinator Steve Marrone FCS is not in any stage of school improvement.</td> </tr> </tbody> </table>	District Comments	2/22/2012 10:14:42 AM Head of Administration Tammy Khieu Freire CS is not in school improvement and therefore does not have to reserve funds for SES or transportation.	Monitor Comments	3/13/2012 4:13:00 PM New Coordinator Steve Marrone FCS is not in any stage of school improvement.
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	3. LEAs receiving more than \$500,000 have reserved 1% of their allocation for parental involvement and that 95% of those funds have been distributed to served schools.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Procedure for allocation 95% to schools. <input type="checkbox"/> 95% allocated to schools. <input type="checkbox"/> Line item reflects 1%. <input type="checkbox"/> Budget Line Item for professional development. <input type="checkbox"/> Agendas, Sign-Ins, Calendar of training, contracts with trainers etc. <input type="checkbox"/> Expenditures supporting professional development.	**If the combined amount of ARRA & Title I Basic funds result in the LEA's total allocation being \$500,000 or more, a parent involvement set aside of 1% is required.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1619 165 1999 215" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1619 215 1999 670"> 2/22/2012 10:16:39 AM Head of Administration Tammy Khieu Freire CS does not receive \$500,000 in federal funds and is not required to reserve the 1% for parental involvement. However, funding is set aside from operating budget for use for parental involvement activities. </td> </tr> <tr> <th data-bbox="1619 670 1999 721" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1619 721 1999 932"> 3/13/2012 4:13:27 PM New Coordinator Steve Marrone FCS is below the required threshold. </td> </tr> </tbody> </table>	District Comments	2/22/2012 10:16:39 AM Head of Administration Tammy Khieu Freire CS does not receive \$500,000 in federal funds and is not required to reserve the 1% for parental involvement. However, funding is set aside from operating budget for use for parental involvement activities.	Monitor Comments	3/13/2012 4:13:27 PM New Coordinator Steve Marrone FCS is below the required threshold.
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	4. LEAs with Title I schools identified for improvement have set aside 10% of funds for professional development activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Activities scheduled for professional development, agendas, sign-in, contracted technical assistance, etc. <input type="checkbox"/> 10% of the Title I allocation is reported on the LEA actual budget reports under professional development. <input type="checkbox"/> Activities scheduled for professional development agendas, sign-in, contracted technical assistance, etc. <input type="checkbox"/> 10% of school's in improvement allocation is tracked by LEA for professional development.		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td>2/22/2012 10:17:36 AM Head of Administration Tammy Khieu Although we're not in school improvement, we do use Title II funds for prof development activities.</td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td>3/15/2012 10:48:27 AM New Coordinator Steve Marrone FCS is not in any stage of school improvement.</td> </tr> </tbody> </table>	District Comments	2/22/2012 10:17:36 AM Head of Administration Tammy Khieu Although we're not in school improvement, we do use Title II funds for prof development activities.	Monitor Comments	3/15/2012 10:48:27 AM New Coordinator Steve Marrone FCS is not in any stage of school improvement.
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
G. Obligating Funds	1. The LEA began obligating funds on or after the program approval date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Dates on expenditure records (invoices, purchase orders, etc) begin on or after program approval date (Approval date can be found on Grant Approval Letter)	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 					
H. Nonpublic School Services	1. The LEA reserved the same per pupil amount to each non-public low-income child as distributed to each public low-income child.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> eGrants SOS and Nonpublic Section and budget line item on eGrants <input type="checkbox"/> Interdistrict agreement and/or 3rd Party contract amounts match what is approved on consolidated application.	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1619 516 2003 570" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1619 570 2003 813"> 2/22/2012 10:19:42 AM Head of Administration Tammy Khieu Freire CS does not service any nonpublic school students. </td> </tr> <tr> <th data-bbox="1619 813 2003 867" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1619 867 2003 1102"> 3/13/2012 4:14:55 PM New Coordinator Steve Marrone As a charter school, FCS is exempt from this requirement. </td> </tr> </tbody> </table>	District Comments	2/22/2012 10:19:42 AM Head of Administration Tammy Khieu Freire CS does not service any nonpublic school students.	Monitor Comments	3/13/2012 4:14:55 PM New Coordinator Steve Marrone As a charter school, FCS is exempt from this requirement.
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
I. Time Documentation	1. The LEA maintains semi-annual certifications for all employees funded from a single cost objective.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Semi-annual time certifications	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1619 165 2003 215" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1619 215 2003 708"> 2/22/2012 10:22:05 AM Head of Administration Tammy Khieu The chief of federal programs at PDE has granted permission for Freire CS to comingle all funds including operating and federal allocations and therefore, no time documentation is required for Freire schoolwide programs. </td> </tr> <tr> <th data-bbox="1619 708 2003 758" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1619 758 2003 1002"> 3/13/2012 4:16:07 PM New Coordinator Steve Marrone FCS 'consolidates' all Funds from State, Local, and Federal sources. </td> </tr> </tbody> </table>	District Comments	2/22/2012 10:22:05 AM Head of Administration Tammy Khieu The chief of federal programs at PDE has granted permission for Freire CS to comingle all funds including operating and federal allocations and therefore, no time documentation is required for Freire schoolwide programs.	Monitor Comments	3/13/2012 4:16:07 PM New Coordinator Steve Marrone FCS 'consolidates' all Funds from State, Local, and Federal sources.
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3/13/2012 4:16:07 PM New Coordinator Steve Marrone FCS 'consolidates' all Funds from State, Local, and Federal sources.											
2. The LEA maintains time documentation logs/schedules for prorated staff including the amount of time spent on each funding source activity; the logs are signed by a supervisor and reconciled to payroll documentation on a monthly basis	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Logs <input type="checkbox"/> Staff Calendars <input checked="" type="checkbox"/> Staff Schedules	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 						

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
J. Record Retention	1. Records are maintained for a period of 7 years	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	

%>

Comments

All Fiscal Components and Requirements in absolute compliance.

Ed-Flex Waiver Review

Ed-Flex is a program that delegates to PA the authority to grant waivers of certain federal requirements to improve education.

Section 4 of the Education Flexibility Partnership Act of 1999

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA has evidence of which Federal Program(s) and Federal Requirement(s) are to be waived, including the expected results of waiving each requirement.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 1 Waiver Application		<p>District Comments</p> <p>2/22/2012 10:25:15 AM Head of Administration Tammy Khieu Freire CS has never applied for a ed-flex waiver.</p> <p>Monitor Comments</p> <p>3/13/2012 4:17:25 PM New Coordinator Steve Marrone No record of any waiver requests.</p>
2. The LEA has evidence of how it will continue to provide assistance to the same populations served by program for which waivers were requested.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 2 Waiver Application		<p>District Comments</p> <p>3/7/2012 11:47:29 AM Head of Administration Tammy Khieu Freire CS has never applied for a ed-flex waiver.</p> <p>Monitor Comments</p> <p>3/13/2012 4:18:01 PM New Coordinator Steve Marrone No record of any waiver requests.</p>

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
3. The LEA has evidence of how the waiver will improve the instructional program and academic performance of students and how non-public students will be affected.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 3 Waiver Application		<p>District Comments</p> <p>3/7/2012 11:47:34 AM Head of Administration Tammy Khieu Freire CS has never applied for a ed-flex waiver.</p> <p>Monitor Comments</p> <p>3/13/2012 4:18:13 PM New Coordinator Steve Marrone No record of any waiver requests.</p>
4. The LEA has evidence of how it provided notice and information to the public regarding the waiver request.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 4 Waiver Application		<p>Monitor Comments</p> <p>3/13/2012 4:18:37 PM New Coordinator Steve Marrone No record of any waiver requests.</p>
5. The LEA has evidence of the education improvement goals, including methods that will be used to assess student progress toward the goals, and how the LEA will be able to determine the impact of any school that benefits from an approved waiver.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 5 Waiver Application		<p>Monitor Comments</p> <p>3/13/2012 4:18:48 PM New Coordinator Steve Marrone No record of any waiver requests.</p>
6. If an application was submitted for an extension of an approved waiver, the LEA has evidence of effectiveness of the waiver, how the waiver improved student performance and how the waiver extension was in the public interest.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 6 Waiver Application		<p>Monitor Comments</p> <p>3/13/2012 4:18:58 PM New Coordinator Steve Marrone No record of any waiver requests.</p>

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
7. The LEA has evidence of services provided, schools served with waiver and school years approved with waiver.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Approval Letter from PDE		<table border="1"> <thead> <tr> <th data-bbox="1614 164 2003 215">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1614 215 2003 423"> 3/13/2012 4:19:08 PM New Coordinator Steve Marrone No record of any waiver requests. </td> </tr> </tbody> </table>	Monitor Comments	3/13/2012 4:19:08 PM New Coordinator Steve Marrone No record of any waiver requests.
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Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
Freire Charter School	3/12/2012	Alexis Downing	Student, Student Government
Freire Charter School	3/12/2012	Austin Gibson	Student, Student Government (P)
Freire Charter School	3/12/2012	Beth Terry	Head of Academic Supports
Freire Charter School	3/12/2012	Jennifer Frazier	Student Services
Freire Charter School	3/12/2012	Johnny Oliver	Director, Student Success
Freire Charter School	3/12/2012	Lawrence Floyd	Parent
Freire Charter School	3/12/2012	Marie Bonner	Consultant
Freire Charter School	3/12/2012	Mindy McDevitt	Director, Student Supports & Interventions
Freire Charter School	3/12/2012	Nick Fels	Teacher
Freire Charter School	3/12/2012	Nicole Hogans	Parent
Freire Charter School	3/12/2012	Rachel Wiggins	Director, Research & Quality Assessment
Freire Charter School	3/12/2012	Richanda Preston	Parent
Freire Charter School	3/12/2012	Sherrie Bradley	Parent
Freire Charter School	3/12/2012	Sidney Johnson	Parent
Freire Charter School	3/12/2012	Stacey Carlough	Teacher, Team Leader
Freire Charter School	3/12/2012	Sue Thompson	Head of Academics
Freire Charter School	3/12/2012	Troi Anderson-Culp	Student, Student Government
Freire Charter School	3/12/2012	Tyrone Williams	Student, Student Government



February 12, 2014

Dr. Kelly Davenport
CEO
Freire CS
2027 Chestnut Street
Philadelphia, Pa 19103

Dear Dr. Davenport:

Enclosed is the Report of Findings presenting results of the cyclical monitoring which was conducted by the Bureau of Special Education (BSE) in the Freire CS the week of December 4, 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,

Patricia Hozella
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 Freire CS

PART I SUMMARY OF FINDINGS

A. Review Process

Prior to the Bureau's monitoring the week of December 4, 2013, the Freire 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	1	0
Public School Enrollment	1	0
Surrogate Parents (Students Requiring)	1	0
Personnel Training	1	0
Intensive Interagency Approach	1	0
Summary of Academic Achievement and Functional Performance/Procedural Safeguard Requirements for Graduation	1	0
Disproportionate Representation that is the Result of Inappropriate Identification	1	0

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

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

2. FILE REVIEW (Student case studies)

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

The status of compliance of the Freire 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	81	6	73
Evaluation/Reevaluation: Process and Content	305	17	478
Individualized Education Program: Process and Content	452	43	305
Procedural Safeguards: Process and Content	115	1	4
TOTALS	953	67	860

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	216	12	106
Program Implementation: Special Ed Teacher Interviews	259	2	145
Program Implementation: Parent Interviews	87	12	55
TOTALS	562	26	306

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	38	0	18

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: Freire CS

Chief Executive Officer: Dr. Kelly Davenport

Special Education Director/Coordinator: _____

BSE Special Education Adviser: Walter Howard

Date of Report: February 12, 2014

Date Final Report Sent to LEA: February 12, 2014

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			
Y					15.	FSA-PARENT TRAINING Standard: Parent opportunities for training and information sharing address the special knowledge, skills and abilities needed to serve the unique needs of children with disabilities.			
						INTERVIEW RESULTS (Parent)			
					P 62.	My school district/charter school makes available training related to the needs of students with disabilities that I could attend.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					1 1 0 2 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					0 2 0 1 1 0	P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum. Always Sometimes Rarely Never Don't Know Does not Apply			
Y						18. FSA-SURROGATE PARENTS (STUDENTS REQUIRING) Standard: The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.			
Y						19. FSA-PERSONNEL TRAINING Standard: In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.			
						INTERVIEW RESULTS (General & Special Education Teacher)			
10	0	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
8	2	0				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
8	2	0				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
9	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
3	1	6				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
9	0	0				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
Y						20. FSA-INTENSIVE INTERAGENCY APPROACH Standard: The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.			
Y						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			
8	0	0		0		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
8	0	0		0		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			
0	0	8		0		CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?			
6	0	2		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?			
6	0	2		0		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?			
2	0	4		2		CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?			
8	0	0		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)			
					3 0 0 0 0 1	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
					2 0 0 0 0 2	Always Sometimes Rarely Never Don't Know Does not Apply			
					3 0 0 0 0 1	P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled. Always Sometimes Rarely Never Don't Know Does not Apply			
					3 0 0 0 0 1	P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel. Always Sometimes Rarely Never Don't Know Does not Apply			
10	0	0				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
9	0	1				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
10	0	0				GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
10	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
6	0	4				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
10	0	0				GE 80. Is the student making progress within the general education curriculum?			
10	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>Being with other students motivates student to succeed. Social benefits.</p> <p>Fits in with peers. Can't see student anywhere else.</p> <p>Fits in well. Can't see student anywhere else.</p> <p>Making really good progress. Making good grades without modifications. Stays after class when needs to. Doesn't need accommodations.</p> <p>Socially - is working with peers & in small groups.</p> <p>Improves self-esteem. Challenges self. Asks for regular tests.</p> <p>Very social kid. Does very well with group work or partner collaboratively. Enjoys being in regular ed.</p> <p>Not just academics, but socially improved. Getting along with peers.</p> <p>The student is very focused. Class is small.</p> <p>Can meet all the requirements of class with minimal modifications.</p>			
0	0	10				GE 80c. If no, what does this student need that he/she is not receiving in your class?			
9	1	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
8	2	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? Additional resources for academics. Additional resources for academics.			
8	0	2				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
9	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
4	0	5				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?			
4	0	5				SE 95b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	5				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
						Based on student's needs. Based on student's needs. Based on student's needs. Based on student's needs.			
0	0	5				SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? Based on need of student. Based on student's needs. Team decision based on student's needs. Based on student need.			
4	0	5				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?			
9	0	0				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
8	0	1				SE 97. Have necessary supports been offered and/or provided to enable that participation?			
5	0	4				SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?			
8	0	1				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
8	0	1				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			
7	2	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.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						6. FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.			
Y						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)			
0	0	10				FR 153. PTE-Consent Form is present in the student file			
0	0	10				FR 154. Demographic data			
0	0	10				FR 155. Reason(s) for referral for evaluation			
0	0	10				FR 156. Proposed types of tests and assessments			
0	0	10				FR 157. Contact person's name and contact information			
0	0	10				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
0	0	10				FR 159. Parent has selected a consent option			
0	0	10				FR 159a. NOREP/Prior Written Notice was issued			
						PERMISSION TO REEVALUATE (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				FR 194. PTRE-Consent Form is present in the student file			
9	0	1				FR 195. Demographic data			
7	2	1			22%	FR 196. Reason for reevaluation			
9	0	1				FR 197. Types of assessment tools, tests and procedures to be used			
9	0	1				FR 198. Contact person's name and contact information			
7	0	3				FR 199. Parent has selected a consent option			
9	0	1				FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
5	3	2			38%	FR 200a. NOREP/Prior Written Notice was issued			
						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)			
0	0	10				FR 160. ER is present in the student file			
0	0	10				FR 161. Evaluation was completed within timelines			
0	0	10				FR 162. A copy of the ER was disseminated to parents at least 10 school days prior to meeting of the IEP team (unless this requirement is waived by parent in writing)			
0	0	10				FR 163. Demographic data			
0	0	10				FR 164. Date report was provided to parent			
0	0	10				FR 165. Reason(s) for referral			
0	0	10				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
0	0	10				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
0	0	10				FR 168. Teacher observations and observations by related service providers, when appropriate			
0	0	10				FR 169. Recommendations by teachers			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 170. The student's physical condition (including health, vision, hearing); social or cultural background; and adaptive behavior relevant to the student's suspected disability and potential need for special education			
0	0	10				FR 171. Assessments, including when appropriate, current classroom based assessments, aptitude and achievement tests; local and/or state assessments; behavioral assessments; vocational technical education assessment results; interests, preferences, aptitudes (for secondary transition); etc.			
0	0	10				FR 172. If an assessment is not conducted under standard conditions, description of the extent to which it varied from standard conditions (including if the assessment was given in the student's native language or other mode of communication)			
0	0	10				FR 173. Lack of appropriate instruction in reading			
0	0	10				FR 174. Lack of appropriate instruction in math			
0	0	10				FR 175. Limited English proficiency			
0	0	10				FR 176. Present levels of academic achievement			
0	0	10				FR 177. Present levels of functional performance			
0	0	10				FR 178. Behavioral information			
0	0	10				FR 179. Conclusions			
0	0	10				FR 180. Disability Category			
0	0	10				FR 181. Recommendations for consideration by the IEP team			
0	0	10				FR 182. Evaluation Team Participants documented			
0	0	10				FR 183. For students evaluated for SLD documentation of Agree/Disagree			
0	0	10				FR 184. Documentation that the student does not achieve adequately for age, etc.			
0	0	10				FR 185. Indication of process(es) used to determine eligibility			
0	0	10				FR 186. Instructional strategies used and student-centered data collected			
0	0	10				FR 187. Educationally relevant medical findings, if any			
0	0	10				FR 188. Effects of the student's environment, culture, or economic background			
0	0	10				FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
0	0	10				FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 191. Observation in the student's learning environment			
0	0	10				FR 192. Other data if needed			
0	0	10				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						REEVALUATION REPORT (File Reviews)			
10	0	0				FR 207. RR is present in the student file			
9	0	1				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	3	1			33%	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)			
10	0	0				FR 210. Demographic data			
9	1	0			10%	FR 211. Date IEP team reviewed existing evaluation data			
10	0	0				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
9	1	0			10%	FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
9	1	0			10%	FR 214. Aptitude and achievement tests			
10	0	0				FR 215. Current classroom based assessments and local and/or state assessments			
10	0	0				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
10	0	0				FR 217. Teacher recommendations			
10	0	0				FR 218. Lack of appropriate instruction in reading			
10	0	0				FR 219. Lack of appropriate instruction in math			
10	0	0				FR 220. Limited English proficiency			
10	0	0				FR 221. Conclusion regarding need for additional data is indicated			
3	0	7				FR 222. Reasons additional data are not needed are included			
10	0	0				FR 223. Determination whether the child has a disability and requires special education			
10	0	0				FR 224. Disability category(ies)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 225. Summary of findings includes student's educational strengths and needs			
9	1	0			10%	FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
10	0	0				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
7	0	3				FR 228. Interpretation of additional data			
7	0	3				FR 229. Documentation that the student does not achieve adequately for age, etc.			
7	0	3				FR 230. Indication of process(es) used to determine eligibility			
6	1	3			14%	FR 231. Instructional strategies used and student-centered data collected			
7	0	3				FR 232. Educationally relevant medical findings, if any			
7	0	3				FR 233. Effects of the student's environment, culture, or economic background			
6	0	4				FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
7	0	3				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
7	0	3				FR 236. Observation in the student's learning environment			
2	0	8				FR 237. Other data if needed			
7	0	3				FR 238. Statement for all 6 items			
7	5	0			30%	FR 239. Documentation of Evaluation Team Participants			
5	3	2			38%	FR 240. Documentation that team members Agree/Disagree			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
4	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
4	0	0	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
4	0	0	0			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	1	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	1	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
0	0	4	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
0	0	4	0			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
5	0	4				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			
9	0	1				FR 244. Purpose(s) of the meeting			
5	1	4			17%	FR 245. Transition planning and services – Invitation to parents is checked (age 14 or younger if determined appropriate)			
2	0	8				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			
5	1	4			17%	FR 247. Transition planning and services – Invitation to student is checked (age 14 or younger if determined appropriate)			
10	0	0				FR 248. Invited IEP team members			
10	0	0				FR 249. Date/time/location of meeting			
10	0	0				FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
						PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)			
1	0	9				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 252. Demographic data			
1	0	9				FR 253. Form designates IEP team member(s) for whom attendance is not necessary			
1	0	9				FR 254. Form designates which members will submit written input prior to the meeting			
1	0	9				FR 255. Parent written consent is documented			
					1 0 0	FR 256. The team members excused: a. General Education Teacher b. Special Education Teacher c. Local Education Agency Representative			
						IEP CONTENT (File Reviews)			
10	0	0				FR 257. IEP is present in the student file			
6	3	1			33%	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			
1	0	9				FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			
						DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)			
10	0	0				FR 263. Parents			
5	1	4			17%	FR 264. Student			
9	1	0			10%	FR 265. General Education Teacher			
10	0	0				FR 266. Special Education Teacher			
9	1	0			10%	FR 267. Local Education Agency Representative			
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			
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			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 276. If the student has communication needs, needs must be addressed in the IEP			
0	0	10				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			
0	0	10				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
0	0	10				FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques			
0	0	10				FR 280. If the student has other special considerations, these are addressed in the IEP			
						PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)			
9	1	0			10%	FR 281. Student's present levels of academic achievement			
9	1	0			10%	FR 282. Student's present levels of functional performance			
2	3	5			60%	FR 283. Present levels related to current postsecondary transition goals (if student is 14 or younger, if determined by IEP team)			
7	1	2			13%	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			
9	1	0			10%	FR 286. Strengths			
10	0	0				FR 287. Academic, developmental, and functional needs related to student's disability			
						TRANSITION SERVICES (File Reviews)			
4	2	4			33%	FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment			
4	2	4			33%	FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living			
5	0	5				FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually			
6	0	4				FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	4				FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)			
6	0	4				FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)			
4	2	4			33%	FR 292c. Annual goals are related to the student's transition services			
						PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)			
10	0	0				FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA/Keystone Exams or PASA)			
9	0	1				FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			
1	0	9				FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA/Keystone Exams			
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			
1	1	8			50%	FR 300. If the IEP indicates the student will participate in an alternate local assessment, explanation of why the student cannot participate in the regular assessment			
0	1	9			100%	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)			
9	1	0			10%	FR 302. Measurable Annual Goals			
9	1	0			10%	FR 303. Description of how student progress toward meeting goals will be measured			
10	0	0				FR 304. Description of when periodic reports on progress will be provided to parents			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	2				FR 305. Documentation of progress reporting on Annual Goals			
1	0	9				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			
9	0	1				FR 308. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations, did the IEP team address those recommendations in development of this IEP			
7	3	0			30%	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			
5	0	5				FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
3	0	7				FR 312. If the student's most recent Evaluation Report contained recommendations for the provision of related services, including psychological counseling, did the IEP team address those recommendations in development of this IEP			
5	4	1			44%	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			
10	0	0				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			
8	2	0			20%	FR 316. A conclusion regarding student eligibility for ESY			
7	3	0			30%	FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 318. Where ESY services were deemed appropriate, annual goals and when appropriate, short term objectives that are to be addressed in the child's ESY program			
1	0	9				FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services			
						EDUCATIONAL PLACEMENT (File Reviews)			
9	1	0			10%	FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class			
8	2	0			20%	FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum			
9	1	0			10%	FR 322. Type of support by amount (itinerant, supplemental, full-time)			
9	1	0			10%	FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.			
9	1	0			10%	FR 324. Location of student's program (name of LEA where the IEP will be implemented)			
9	1	0			10%	FR 325. Location of student's program (name of School Building where the IEP will be implemented)			
5	1	4			17%	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			
						INTERVIEW RESULTS (Parent & General Education Teacher)			
4	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
4	0	0	0			P 29. Did you participate in developing the current IEP for your child?			
4	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			
1	0	3	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?			
4	0	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	1	0	0			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	3	0			P 32b. If no, what training or support would assist you? What extra work & help student can do to improve grades.			
4	0	0	0			P 33. Were the services you requested for your child considered by the IEP team in the development of your child's current IEP?			
3	1	0	0			P 35. Was the current IEP developed at the IEP meeting?			
4	0	0	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?			
4	0	0	0			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
0	0	4	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	0	4	0			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		4	0			P 65. If you did not participate in your child's IEP meeting, what kept you from participating?			
5	1	4				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
3	0	7				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
3	0	7				GE 76. Were those recommendations considered by the IEP team?			
10	0	0				GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?			
8	2	0				GE 87. Do you provide progress monitoring data as part of the IEP development process?			
						IEP CONTENT			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	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?			
2	2	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	1				GE 81. Are this student's goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
9	0	1				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
9	0	1				GE 83. Is the current IEP appropriate to meet this student's educational needs?			
8	0	1				SE 98. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?			
9	0	0				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
9	0	0				SE 103. Are the student's annual goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
7	0	2				SE 104. If appropriate, are the student's annual goals based on functional performance?			
7	0	2				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?			
4	0	5				SE 107. If the student's most recent Evaluation Report contained recommendations for provision of related services, including psychological counseling, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	0	2				SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the student, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
8	0	1				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA/Keystone Exams, PASA, and other district-wide/charter school-wide assessments?			
9	0	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
9	0	0				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	0				SE 117b. If yes, in what ways? Interaction with peers & peer support. Social experience. Very social, peer to peer support, collaboration. Very social, peer to peer help, collaboration, prepare for real world. Made improvements on confidence, asking questions & out of shell. Making progress quickly. Speaks mind freely, participates in activities, avid reader, very outgoing. Benefits from social interaction. Doesn't like being pulled out. Works with peers to arrive at answer. Making progress in every class. Making great grades with push in support. Doing very well. The student participates in classroom, interacts with peers & has access to grade level content.			
0	0	9				SE 117c. If no, what does this student need that he/she is not receiving?			
9	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)			
3	0	0	1			P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP?			
4	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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					3 0 0 1 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			
					2 0 0 0 0 2	P 58. My child's progress is reported to me by the school in a manner that I understand. Always Sometimes Rarely Never Don't Know Does not Apply			
3	1	0	0		25%	P 64. My child is receiving the supports and services agreed upon at the IEP meeting. Testing accommodation - extra time	PDE provided the LEA with the names of individual students for whom individual corrective action must be implemented. The LEA must submit documentation of required corrective action within 30 days.		
6	0	4				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
7	0	3				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
2	0	8				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?			
2	0	8				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	8				GE 79c. If yes, what reasons were discussed for recommending removal? Student's needs. Student's needs.			
0	0	8				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 meeting. Student's needs.			
1	0	9				GE 79e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
4	0	6				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
10	0	0				GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?			
9	0	0				SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
9	0	0				SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP?			
9	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	0				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
6	0	3				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
6	0	3				SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?			
9	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
0	1	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?			
3	0	0	1			P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting?			
3	0	1	0			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
3	0	1	0			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
0	0	4	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?			
0	1	3	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?			
6	0	3				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
1	0	8				SE 122. If this student was determined to be ESY eligible, did the IEP team determine what goals and services were needed and include them in the IEP?			
0	0	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?			
0	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	0	9				SE 122c. Does this student go on field trips, attend school functions or participate in extracurricular activities with his/her same age/grade peers who are non-disabled?			
0	0	9				SE 122d. Does this student need supplementary aids and services to participate in non-academic and/or extra-curricular activities?			
0	0	9				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	0	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)			
2	0	2	0			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
2	1	1	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?			
2	1	1	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	2	0			P 50c. If yes, what reasons were discussed for recommending removal? Academic needs. Student's needs.			
0	0	2	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided? Don't know. IEP team decision.			
3	0	1	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?			
3	0	1	0			P 50f. In your opinion, is your child benefiting from participation in the general education classroom?			
0	0	1	0			P 50g. If yes, in what ways? Student needs additional services. Student is with peers & able to keep up with the regular class. Has improved academically.			
0	0	4	0			P 50h. If no, what does your child need that he/she is not receiving in the class?			
						P 59. I am satisfied with the transition services developed for my child.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					1 0 0 1 0 2	Always Sometimes Rarely Never Don't Know Does not Apply			
					2 1 0 1 0 0	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment. Always Sometimes Rarely Never Don't Know Does not Apply			
4	0	5				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
7	0	2				SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting?			
						Topical Area 6: NOREP/PWN			
						(File Reviews)			
10	0	0				FR 328. NOREP/PWN is present in the student file			
10	0	0				FR 329. Demographic data			
10	0	0				FR 330. Type of action taken			
10	0	0				FR 331. A description of the action proposed or refused by the LEA			
10	0	0				FR 332. An explanation of why the LEA proposed or refused to take the action			
9	1	0			10%	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			
8	0	2				FR 335. Description of other factor(s) relevant to LEA's proposal or refusal			
10	0	0				FR 336. Educational placement recommended (including amount and type)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 337. Signature of school district superintendent or charter school CEO or designee			
9	0	1				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.)			
9	0	1				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)			
0	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?			
					4 0 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)			
					4 0 0 0 0 0	P 54. I am a partner with school personnel when we plan my child's education program. Always Sometimes Rarely Never Don't Know Does not Apply			
		0	0		1 2 1 1 2	P 66. Tell me anything you really like about your child's special education program. e. instructional materials i. support services k. staff's understanding and attitude m. services provided outside neighborhood school n. other Comprehend better. Small class size.			

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
		4	0			P 67. Tell me anything you would like to change about the program.			
		0	0		2 2	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. a. Very strongly agree c. Agree			
						P 69. Additional comments about your child's program. No additional support. Excellent school. It is best for my child's learning. Small class is better. Grades have improved.			
9	0	0				SE 101. Do you hold the required certification to implement this student's program?			
9	0	0				SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	9				SE 101b. If no, what training or support would assist you?			
Topical Area 8: Student Interview Results									
			0		2 1 2	S 126. What kind of support are you currently receiving? a. Learning Support j. Other IEP k. Don't Know			
5	0	0	0			S 127. Is this support enough to help you be successful in your school program?			
					3 1 1 0 0	S 128. How satisfied are you with your high school educational program? Very Somewhat A Little Not at All Don't Know			
						S 129. What do you like best about the program? Getting help. Don't know. More chance to learn. Teaches me based on my needs. Related services.			
						S 130. What do you like least about the program?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>Takes longer for me to understand. Don't know. Nothing After school is where help is given, rather it be during school day. Nothing</p>			
					3 1 1 0 0	<p>S 131. How satisfied are you with your special education supports/services? Very Somewhat A Little Not at All Don't Know</p>			
						<p>S 132. What do you like best about the special education supports/services? They're there when I need them. Don't know. Teachers take time to make sure I'm on track. Receives help once a week. Always there. They help you. Skill center also helps on Tuesday & Thursday. Makes things easy.</p>			
						<p>S 133. What do you like least about the special education supports/services? Doesn't like modified test. Don't know. Don't know. It's not available every day, but if I did, it would take me out of regular class & get me behind. Nothing</p>			
					0 1 4 0 0	<p>S 134. How much time do you spend with students who do not have disabilities? Too Much Enough A Little Not Enough Don't Know</p>			
2	3	0	0			<p>S 135. Do you participate in any extra-curricular activities?</p>			
						<p>S 136. If yes, which ones Core subjects. Sports</p>			
						<p>S 137. If no, why not</p>			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Not interested. Would like to play a sport but school doesn't have it. Can't make it to week-end competitions for other club. Don't know.			
5	0		0			S 138. Were you invited to participate in the last IEP meeting? Other			
5	0		0			S 139. Did you participate in the last IEP meeting? Other			
4	0		1			S 140. Do you have a post secondary transition program? Other			
4	0		1			S 141. Do you have an employment transition program? Other			
2	1		2			S 142. Do you have a community living transition program? Other			
3	2		0			S 143. Did you assist in the development of the transition program? Other			
3	0		2			S 144. Is that transition plan being followed? Other			
4	1		0			S 145. Did you discuss what you would do after graduation or finishing high school? Other			
			0		3 2	S 146. Which of the following agencies participate in your IEP development? e. None g. Don't Know			
0	0		2			S 147. If any agency participated in your IEP did they assist you or provide services? Other			
						S 148. Comments			
1	4	0	0			S 149. Do you participate in any activities in the community?			
						S 150. If yes, which ones? Child care.			
						S 151. If no, why not? Don't know. I don't know of any. Never found one. Just don't.			
						S 152. Are there any other agencies that could help you within the community?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						No I don't know. Not that I know of. Don't know.			
						Topical Area 9: Other Non-compliance Issues			
						Topical Area 10: Other Improvement Plan Issues			
						FSA 15A Parent Survey Results	The LEA will resurvey parents and develop an improvement plan if necessary to address any substantive concerns or individual issues related to FAPE.		

**FREIRE CHARTER SCHOOL
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013**

FREIRE CHARTER SCHOOL
YEAR ENDED JUNE 30, 2013

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Freire Charter School
Philadelphia, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Freire 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 discretely presented component unit, each 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 - 8 and 29, 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 also 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 October 8, 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
October 8, 2013

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

The Board of Trustees of Freire 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 \$10,960,025, representing an increase of \$4,607,615 from June 30, 2012.
- At June 30, 2013, the School reported an ending governmental fund balance of \$736,862, representing an increase of \$429,579 from June 30, 2012.
- The School's cash balance at June 30, 2013, was \$558,172, representing an increase of \$214,719 from June 30, 2012.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

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

Overview of the Financial Statements (Continued)

Notes to the Financial Statements

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

Supplementary Information

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

	<u>June 30,</u>	
	<u>2013</u>	<u>2012</u>
Current assets	\$ 2,075,572	\$ 639,093
Noncurrent assets	<u>4,762,363</u>	<u>1,296,733</u>
Total assets	<u>6,837,935</u>	<u>1,935,826</u>
Current liabilities	832,165	331,810
Long-term liabilities	<u>3,880,600</u>	<u>134,646</u>
Total liabilities	<u>4,712,765</u>	<u>466,456</u>
Net position:		
Net investment in capital assets	881,763	246,810
Unrestricted	<u>1,243,407</u>	<u>1,222,560</u>
Total net position	<u>\$ 2,125,170</u>	<u>\$ 1,469,370</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the School, assets exceeded liabilities by \$2,125,170 as of June 30, 2013.

**FREIRE 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 (\$10,960,025) exceeded its expenditures (\$10,304,225) by \$655,800.

	<u>2013</u>	<u>2012</u>
Revenues:		
Local educational agencies	\$ 8,457,322	\$ 5,437,332
State sources	434,840	297,214
Federal sources	1,376,316	470,395
Other revenue	<u>691,547</u>	<u>147,469</u>
Total revenues	<u>10,960,025</u>	<u>6,352,410</u>
Expenditures:		
Other instructional programs	5,192,016	2,999,683
Pupil personnel services	621,961	265,922
Administrative services	1,703,516	1,204,905
Pupil health	77,642	59,415
Business services	494,919	376,753
Operation and maintenance of plant services	1,595,747	849,805
Student activities	348,282	77,835
Food services	3,767	-
Interest expense	93,484	1,690
Depreciation expense	<u>172,891</u>	<u>49,424</u>
Total expenditures	<u>10,304,225</u>	<u>5,885,432</u>
Change in net position	655,800	466,978
Net position - beginning	<u>1,469,370</u>	<u>1,002,392</u>
NET POSITION - ENDING	<u>\$ 2,125,170</u>	<u>\$ 1,469,370</u>

Governmental Fund

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

The School's governmental fund (the general fund) reported an ending fund balance of \$736,862 at June 30, 2013.

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

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 \$881,763 (net of accumulated depreciation). This net investment in capital assets includes furniture for the School along with leasehold improvements.

Long-term Debt

At June 30, 2013, the School had \$3,980,000 in outstanding long-term debt. The School also guarantees debt for a related party, Freire Charter School Foundation ("Foundation").

Related-Party Transaction

The School's facility is located at 2027 Chestnut in a building that qualified for historic tax credits. The building is owned by the Redevelopment Authority of Philadelphia with a master lease agreement with Foundation [an IRS approved 501(c)(3)], which is considered to be an equitable owner of the facility.

Economic Factors and Next Year's Budgets and Rates

On August 26, 2012, Freire Charter Middle School opened its doors for the first time in history with approximately 400 students in grades 5, 6, and 8. Combining the middle and high school enrollments, the year saw an average of approximately 880 students enrolled in grades 5, 6, 8 and 9-12. This new middle school hired new teachers and brought some of those that had taught in the high school for years to come lead the middle school.

Afterschool programs exploded this year at both the Freire middle and high schools, as Freire became a recipient of a three-year 21st Century Federal Afterschool Program Grant. For example, the middle school also opened with the partnership of Play On, Philly!, which is a music group that provides orchestra-based instruction to students.

In the Spring of 2013, the School District of Philadelphia recommended Freire Charter School for renewal of its charter.

Freire continued to set aside funds as a reserve against the looming PSERS funding shortfall facing all public schools, charter and non-charter, in the years ahead. A monthly total of \$34,000 (\$17,000 per campus, middle or high school) is being set aside in reserve. As another means of defense in the face of this looming funding shortfall, Freire was granted permission by the PA State Education Retirement System to create and offer an alternative retirement plan for any staff hired after July 1, 2012. As a result, Freire built a 403(b) retirement option for new staff that is managed by the retirement fund managing company Alerus. Inside the plan, the school automatically invests 5% of each staff member's gross salary into the fund. Staff members may make voluntary contributions at their discretion.

Freire Charter's loan at 2027 Chestnut Street with The Reinvestment Fund was refinanced in December 2012.

Keeping inside its original mission, the Freire Foundation was able to secure itself as a recipient of EITC dollars and raise funds to further support Freire's afterschool programs. The purpose of the Freire Foundation is two-fold: 1) to serve as Freire's landlord and 2) to raise funds for the Freire Charter School.

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

Economic Factors and Next Year's Budgets and Rates (continued)

The School continues to engage in a strategic dialogue with all stakeholders to assess the mission, purpose, core competencies, and perception of the School's brand in the community. We will share the result of the dialogue in subsequent Management's Discussions and Analysis.

Future Events That Will Financially Impact the School

As discussed above, in the 2012-2013 school year, the School opened a second campus for middle school students in grades 5-8.

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, Freire Charter School, 2027 Chestnut Street, Philadelphia, Pennsylvania 19103, or call (215) 557-8555.

Component Units

FCS Tenant, LP

FCS Tenant, LP ("Tenant") is a legally separate, for-profit component unit of the School. Tenant was acquired by the School on February 27, 2009. Because the School owns 100% of Tenant, it is considered a component unit of the School and is shown blended in the School's financial statements. Tenant had no assets or liabilities as of June 30, 2013.

Freire Charter School Foundation

Foundation is a nonprofit component unit of the School and is reported in a separate column in the government-wide financial statements to emphasize that Foundation is legally separate from the School. Complete financial statements of Foundation can be obtained at 2027 Chestnut Street, Philadelphia, Pennsylvania 19103, or call (215) 557-8555.

**FREIRE CHARTER SCHOOL
STATEMENT OF NET POSITION
JUNE 30, 2013**

	Governmental Activities	Component Unit
ASSETS		
Cash	\$ 558,172	\$ 230,357
Investments	9,397	-
State subsidies receivable	206,456	-
Federal subsidies receivable	292,955	-
Other receivables	381,647	-
Due from related party	583,195	-
Prepaid expenses	21,000	-
Loan origination fees	22,750	-
Capital assets:		
Building	-	3,781,770
Leasehold improvements	4,569,180	-
Furniture and equipment	621,416	29,226
Less: accumulated depreciation	<u>(428,233)</u>	<u>(252,203)</u>
Total assets	<u>6,837,935</u>	<u>3,789,150</u>
LIABILITIES		
Accounts payable and accrued expenses	135,842	9,000
Accrued salary and benefits	564,369	-
Due to related party	-	583,195
Other payables	32,554	-
Deferred rent	-	21,000
Non-current liabilities:		
Notes payable:		
Due within one year	99,400	92,858
Due in more than one year	<u>3,880,600</u>	<u>2,367,588</u>
Total liabilities	<u>4,712,765</u>	<u>3,073,641</u>
Commitments and contingencies (Notes 7, 10, 11, 13, 14 and 15)		
NET POSITION		
Net investment in capital assets	881,763	-
Unrestricted	<u>1,243,407</u>	<u>715,509</u>
Total net position	<u>\$ 2,125,170</u>	<u>\$ 715,509</u>

See accompanying notes to financial statements.

**FREIRE 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	Component Unit
Primary government:				
Governmental activities:				
Other instructional programs	\$ 5,192,016	\$ 3,855,040	\$ (1,336,976)	\$ -
Pupil personnel services	621,961	8,474	(613,487)	-
Administrative services	1,703,516	89,241	(1,614,275)	-
Pupil health	77,642	4,053	(73,589)	-
Business services	494,919	13,700	(481,219)	-
Operation and maintenance of plant services	1,595,747	100,976	(1,494,771)	-
Student activities	348,282	-	(348,282)	-
Food services	3,767	-	(3,767)	-
Interest expense	93,484	-	(93,484)	-
Depreciation expense	<u>172,891</u>	<u>-</u>	<u>(172,891)</u>	<u>-</u>
Total governmental activities	<u>\$ 10,304,225</u>	<u>\$ 4,071,484</u>	<u>(6,232,741)</u>	<u>-</u>
Component unit:				
Freire Foundation	<u>\$ 341,822</u>	<u>\$ -</u>	<u>-</u>	<u>(341,822)</u>
General revenues:				
Local educational agencies			6,196,996	-
Rental income			-	252,000
All other revenue			<u>691,545</u>	<u>573,801</u>
Total general revenues			<u>6,888,541</u>	<u>825,801</u>
Change in net position			655,800	483,979
Net position - beginning			<u>1,469,370</u>	<u>231,530</u>
NET POSITION - ENDING			<u>\$ 2,125,170</u>	<u>\$ 715,509</u>

See accompanying notes to financial statements.

**FREIRE CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2013**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Fund</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>				
Cash	\$ 556,938	\$ -	\$ 1,234	\$ 558,172
Investments	9,397	-	-	9,397
State subsidies receivable	206,456	-	-	206,456
Other receivables	674,603	-	-	674,603
Prepaid expenses	21,000	-	-	21,000
Due from fiduciary fund	1,234	-	-	1,234
TOTAL ASSETS	\$ 1,469,628	\$ -	\$ 1,234	\$ 1,470,862
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts payable and accrued expenses	\$ 135,843	\$ -	\$ -	\$ 135,843
Accrued salary and benefits	564,369	-	-	564,369
Due to general fund	-	-	1,234	1,234
Other payable	32,554	-	-	32,554
Total liabilities	732,766	-	1,234	734,000
Fund balance:				
Unassigned	736,862	-	-	736,862
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,469,628	\$ -	\$ 1,234	\$ 1,470,862

See accompanying notes to financial statements.

**FREIRE CHARTER SCHOOL
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF NET POSITION
JUNE 30, 2013**

Total fund balance for governmental funds		\$ 736,862
Total net position reported for governmental activities in the statement of net position is different because:		
Receivables due from related parties are not available to pay current liabilities and therefore are being reported as deferred revenue and not reported in the funds.		583,195
Long-term liabilities that pertain to governmental funds, including notes payable, capitalized lease obligations and deferred rent, are not due and payable in the current period and therefore are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the statement of net position. Balances at year end are:		(3,980,000)
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Leasehold improvements	4,569,180	
Machinery and equipment	621,416	
Less: accumulated depreciation	<u>(428,233)</u>	
		4,762,363
Noncurrent assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Loan origination fees		<u>22,750</u>
TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES		\$ <u>2,125,170</u>

See accompanying notes to financial statements.

**FREIRE CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Fund</u>	<u>Total Governmental Funds</u>
Revenues:				
Local educational agencies	\$ 8,457,322	\$ -	\$ -	\$ 8,457,322
Other local sources	611,355	3,845,354	80,191	4,536,900
State sources	434,840	-	-	434,840
Federal sources	<u>1,376,316</u>	<u>-</u>	<u>-</u>	<u>1,376,316</u>
Total revenues	<u>10,879,833</u>	<u>3,845,354</u>	<u>80,191</u>	<u>14,805,378</u>
Expenditures:				
Instruction	5,192,016	-	-	5,192,016
Support services	4,049,805	-	-	4,049,805
Non-instructional services	270,321	-	81,728	352,049
Capital outlay	305,393	4,383,052	-	4,688,445
Debt service	<u>93,484</u>	<u>-</u>	<u>-</u>	<u>93,484</u>
Total expenditures	<u>9,911,019</u>	<u>4,383,052</u>	<u>81,728</u>	<u>14,375,799</u>
Excess of revenues over expenditures	968,814	(537,698)	(1,537)	429,579
Other financing uses:				
Interfund transfers in (out)	<u>(539,235)</u>	<u>537,698</u>	<u>1,537</u>	<u>-</u>
Net change in fund balance	429,579	-	-	429,579
Fund balance - beginning	<u>307,283</u>	<u>-</u>	<u>-</u>	<u>307,283</u>
FUND BALANCE - ENDING	<u>\$ 736,862</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 736,862</u>

See accompanying notes to financial statements.

**FREIRE CHARTER SCHOOL
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2013**

Net change in fund balances - total governmental funds \$ 429,579

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

Expenses paid by the School and interest earned on previously paid expenses that are to be reimbursed by related parties out of available cash flows are currently not available to pay liabilities and, therefore, are not included as revenues in the governmental funds for the modified accrual basis. These costs are as follows:

Expenses paid on behalf of related parties, net of interest earned	(443,979)
--	-----------

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

Proceeds from construction loan	(3,845,354)
---------------------------------	-------------

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

Capital outlays	4,688,445	
Depreciation expense	(172,891)	
		4,515,554

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 655,800

FREIRE CHARTER SCHOOL
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2013

	<u>Agency Fund</u>
Assets:	
Cash and cash equivalents	\$ <u>1,234</u>
Liabilities:	
Due to general fund	\$ <u>1,234</u>

See accompanying notes to financial statements.

FREIRE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

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

Background

Freire Charter School (the "School") was organized in 1999 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, which is in the process of being renewed for an additional term. The School is located in Philadelphia, Pennsylvania. During the 2012-2013 school year, the School served children in grades 9 through 12.

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 in addition to other non-governmental sources such as private donors and foundations 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.

Component Units

FCS Tenant, LP ("Tenant") is a legally separate, for-profit component unit of the School. Tenant was acquired by the School on February 27, 2009. Because the School owns 100% of Tenant, it is considered a component unit of the School and is shown blended in the School's financial statements. Tenant had no assets or liabilities as of June 30, 2013.

Freire Charter School Foundation ("Foundation") is a legally separate, nonprofit component unit of the School. The majority of the resources and income thereon are restricted by the School, for the School. Because the School controls the resources and utilizes these resources for its benefit, Foundation is considered a component unit of the School and is discretely presented in the School's financial statements.

FREIRE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

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

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.

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

Government-Wide and Fund Financial Statements

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

The fund financial statements (the governmental fund balance sheet and statement of governmental fund revenues, expenditures and changes in fund balances) 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.

FREIRE 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)

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.

The School reports the following nonmajor governmental fund:

Capital Projects Fund - The capital projects fund is used for the financial resources that are restricted, committed or assigned for the acquisition and/or construction of major governmental general fixed assets.

1. Building Fund - used to account for new construction and modernization of school facilities and buildings financed by the construction loan.

The following fund is a nonmajor fund of the School included in other governmental funds:

Student Activities Fund - Used to account for assets held by the School for student groups and are available to the students. The student activities fund is custodial in nature and does not have a measurement focus.

Net Position

The School has adopted the provision 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 invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net asset component as the unspent proceeds.

FREIRE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

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

Net Position (Continued)

- 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."

Fund Balance Classification Policies and Procedures

The School follows the provisions of GASB Statement No. 54, *Fund Balances* ("Statement 54"). It requires the classification of the School's fund balance classifications 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 that 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 29.

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.

FREIRE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

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

Cash

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

Investments

Investments are reported at fair value, which is determined by quoted market prices.

Prepaid Expenses

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

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 leasehold improvements, furniture and equipment and loan origination fees, are reported in the government-wide financial statements. All capital assets are capitalized at cost and updated for additions and retirements during the year. The School maintains a threshold level of \$2,500 or more for capitalizing assets. The School does not possess any infrastructure. The infrastructure is owned by Foundation, which is shown discretely. Improvements are capitalized; the costs 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.

FREIRE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

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

Uncertain Tax Positions

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

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

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

Subsequent Events

The School has evaluated subsequent events through October 8, 2013, the date on which these financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

NOTE 2. CASH

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to the School. The School monitors custodial credit risk by periodically reviewing the Federal Deposit Insurance Corporation's ("FDIC") limits and published credit ratings of its depository bank(s). Accounts are insured by the FDIC up to \$250,000 for interest-bearing accounts. Noninterest-bearing accounts are fully insured under the FDIC's temporary transaction guarantee program.

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

	<u>Governmental Activities</u>	<u>Component Unit</u>
Uninsured and uncollateralized	\$ -	\$ -
Collateralized	-	-
Uninsured and collateral held by the pledging bank's trust department not in the School's name	<u>-</u>	<u>-</u>
Total	<u>\$ -</u>	<u>\$ -</u>

Reconciliation to the financial statements:

	<u>Governmental Activities</u>	<u>Component Unit</u>
Cash exposed to custodial risk	\$ -	\$ -
Plus: Insured amount	654,404	230,357
Less: Outstanding checks	(97,997)	-
Plus: Petty cash	<u>1,764</u>	<u>-</u>
	<u>\$ 558,171</u>	<u>\$ 230,357</u>

**FREIRE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 3. INVESTMENTS

The School has limited investments in its portfolio and chooses to disclose its investments by specifically identifying each. The School has not adopted a formal investment policy and is in the process of transferring its investments to Foundation. As of June 30, 2013, the School's investments were as follows:

<u>Investment</u>	<u>Fair Value</u>
Mutual funds	\$ 3,113
Stocks	<u>6,284</u>
	<u>\$ 9,397</u>

Interest Rate and Credit Risk

The School does not have a formal investment policy that limits investment choices and maturities as a means of managing its exposure to fair-value losses arising from increasing interest rates. The School has not purchased rated or interest rate sensitive instruments. As of June 30, 2013, the School's investments in mutual funds and stocks were unrated.

Concentration of Credit Risk

The School places no limit on the amount it may invest in any one issuer. In accordance with GASB Statement No. 40, *Deposit and Investment Risk Disclosures*, the School is exposed to concentration of credit risk whenever investments in any one issuer exceeds 5%. Investments guaranteed by the U.S. government and investments in mutual funds and external investment pools are excluded from this requirement. More than 95% of the School's stocks are from one issuer.

NOTE 4. RECEIVABLES

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

A summary of receivables follows:

<u>Receivables</u>	<u>Amount</u>
Federal	\$ 292,955
State	206,456
Private	<u>381,647</u>
	<u>\$ 881,058</u>

NOTE 5. 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 for the majority of the students was \$8,064 per year per student, 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 \$8,457,322 for the year ended June 30, 2013.

**FREIRE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 6. 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
Leasehold improvements	\$ 186,128	\$ 4,383,052	\$ -	\$ 4,569,180
Furniture and equipment	316,023	305,393	-	621,416
Less: accumulated depreciation	<u>(255,342)</u>	<u>(172,891)</u>	<u>-</u>	<u>(428,233)</u>
Capital assets, net	<u>\$ 246,809</u>	<u>\$ 4,515,554</u>	<u>\$ -</u>	<u>\$ 4,762,363</u>

Depreciation expense for the year ended June 30, 2013, was \$172,891.

NOTE 7. RELATED-PARTY TRANSACTIONS

A School facility is located at 2027 Chestnut in a building that qualified for historic tax credits. The building is owned by the Redevelopment Authority of Philadelphia with a master lease agreement with Foundation, which is considered to be an equitable owner of the facility.

Lease Agreement

In May 2004, the School entered into a ten-year triple net lease for the rental of its 2027 Chestnut facility with two additional five-year options and one six-year option. During the year ended June 30, 2013, rent expense was \$252,000.

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

<u>Year ending June 30:</u>	<u>Amount</u>
2014	<u>\$ 252,000</u>

Cost Reimbursement Agreement

The School paid for costs relating to the facility and is to be reimbursed for these costs by Foundation out of future cash flows. The outstanding costs are accruing interest monthly at approximately 3.98% on an annual basis, with a balance of \$583,195 due as of June 30, 2013.

Contingencies

The School is a guarantor on two bank loans that were used to finance the rehabilitation of the School's facilities at 2027 Chestnut Street by Foundation. The two loan balances guaranteed by the School totaled \$2,367,588 at June 30, 2013.

NOTE 8. FACILITY LEASING ARRANGEMENTS

On April 16, 2012, the School entered into a 20-year non-cancelable operations lease for the rental of its new middle school facilities at 1026 Market Street. The effective date of the lease is September 1, 2012, and it will expire on August 31, 2032.

**FREIRE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 8. FACILITY LEASING ARRANGEMENTS (CONTINUED)

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

<u>Year ending June 30:</u>	<u>Amount</u>
2014	\$ 375,000
2015	410,000
2016	237,000
2017	419,333
2018	485,500
Thereafter	<u>9,193,367</u>
	<u>\$ 11,120,200</u>

The future minimum rent will be reduced during the years ended June 30, 2014 and 2015, as the School satisfied certain conditions as set forth in the lease.

NOTE 9. RETIREMENT PLAN

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

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.

FREIRE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 9. RETIREMENT PLAN (CONTINUED)

- Members who joined the System after June 30, 2011, can choose between two classes of membership and, therefore, two different base contribution rates that are subject to a limited fluctuation based on a "shared risk." Membership Class T-E members have a base employee contribution rate of 7.5%, with shared risk contribution rate levels from 7.5% through and including 9.5%. Membership Class T-F members have a base employee contribution rate of 10.3%, with shared risk contribution rate levels from 10.3% through and including 12.3%.

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

Contributions required of the School are based upon 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 \$5,000,000. The School's contributions to the System for the years ended June 30, 2013, 2012, and 2011, amounted to \$371,856, \$276,963, and \$185,021, respectively.

On August 15, 2012 the School adopted a 403(b) plan whereby, upon achieving minimum eligibility requirements, employees may elect to make voluntary contributions pursuant to a salary reduction agreement. The School provides a discretionary nonelective contribution under the plan. The School's contributions to the plan for the year ended June 30, 2013 amounted to \$104,935.

NOTE 10. LONG-TERM DEBT

On March 9, 2012, the School entered into an agreement with The Reinvestment Fund ("TRF") for a construction loan of up to \$4,550,000 to assist in renovations for the middle school. The construction loan is a non-revolving line of credit in which loan advances are available up to \$4,550,000. The loan bears interest at a fixed rate of 5%. These advances are to be used only for approved costs for the renovations of the new middle school as outlined in the loan document. The construction loan will be converted to a term loan on July 2, 2013, which is one year after the closing date, and will then be known as the permanent loan period (the "period"). The period will be five years long with payments of principal and interest due monthly and a balloon payment due at the end. The maturity date is July 1, 2018. The construction loan is secured by, among other things, a guaranty and surety ("Guaranty") by Foundation. The Guaranty is secured by and recourse thereunder is limited to, a second priority leasehold mortgage and security agreement encumbering 2027 Chestnut Street, made by Foundation, as mortgagor, for the benefit of TRF. The maximum amount secured by the mortgage is \$2,000,000.

**FREIRE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 10. LONG-TERM DEBT (CONTINUED)

The School established a reserve account with an initial deposit of \$340,000. The School shall make payments so that the reserve will not be less than \$1,467,000 as of June 30, 2015. These payments will be applied to reduce the outstanding principal balance as such payments are made.

As of June 30, 2013, the outstanding balance is \$3,980,000.

Following are maturities of long-term debt:

<u>Year ending June 30:</u>	<u>Amount</u>
2018	\$ 99,400
2015	113,750
2016	119,569
2017	125,686
2018	132,117
Thereafter	<u>3,389,478</u>
	<u>\$ 3,980,000</u>

Following are changes in long-term debt for the year ended June 30, 2013:

	<u>Balance</u>			<u>Balance</u>	<u>Amount</u>
	<u>July 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30,</u>	<u>Due in One</u>
				<u>2013</u>	<u>Year</u>
Construction loan	\$ <u>134,646</u>	\$ <u>3,845,354</u>	\$ <u>-</u>	\$ <u>3,980,000</u>	\$ <u>99,400</u>

NOTE 11. BANK LINE OF CREDIT

On April 16, 2012, the School amended its bank line of credit facility from \$350,000 to \$850,000, which is to be used for working capital purposes. Interest is charged on the outstanding balance at the 30-day London Interbank Offered Rate ("LIBOR") plus 2.25%. The 30-day LIBOR rate was .24525% at June 30, 2013. The balance payable on the line of credit was \$0 at June 30, 2013. The line of credit is unsecured, due on demand, and guaranteed by one of the School's board members. As part of the agreement, the Bank has made available letters of credit which should not exceed \$200,000 outstanding at any particular time. The School must pay a 2% fee in advance of the face amount of the letters upon issuance. No letter of credit will be issued with an expiration date later than 365 days from the date of issuance.

NOTE 12. INTERFUND TRANSFERS

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

	<u>Transfer In</u>	<u>Transfer Out</u>
General fund	\$ (539,235)	\$ -
Capital projects fund	-	537,698
Student activities fund	-	<u>1,537</u>
	<u>\$ (539,235)</u>	<u>\$ 539,235</u>

The interfund transfers were used to repay funds used by the capital projects fund and student groups from the general fund during the year ended June 30, 2013.

**FREIRE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 13. FEDERAL AND STATE GRANT CONTINGENCIES

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

NOTE 14. 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. During the year ended June 30, 2013, the School was not subject to any lawsuits or legal claims.

NOTE 15. COMPONENT UNIT

Long-Term Debt

On December 3, 2012, the Foundation refinanced its existing long-term debt on 2027 Chestnut Street into one note. The note is payable in monthly payments of \$19,205, including interest at 6.5%. The balance payable on the note at June 30, 2013, was \$2,160,446. The note is being paid pursuant to a 66-month amortization schedule, with a balloon payment due on July 1, 2018.

On December 13, 2010, Foundation assumed a \$500,000 note from Freire Charter School, LP ("LP"), which was used for capital improvements at the School's current location, 2027 Chestnut Street. The loan was repaid in full when the Foundation refinanced its existing long-term debt on December 3, 2012.

On December 13, 2010, Foundation assumed a \$2,000,000 note from LP, which was used for capital improvements at the School's current location, 2027 Chestnut Street. The loan was repaid in full when the Foundation refinanced its existing long-term debt on December 3, 2012.

Foundation allowed the School to place a guarantee and surety of a \$2,000,000 mortgage on 2027 Chestnut Street as described in Note 10.

On December 13, 2010, Foundation assumed a \$300,000 loan from the Redevelopment Authority of the City of Philadelphia ("RDA") for the purpose of funding certain improvements to the School's facilities on 2027 Chestnut Street. The loan is noninterest-bearing and payments are not due until maturity on October 31, 2018.

Following are maturities of long-term debt:

<u>Year ending June 30:</u>	<u>Amount</u>
2014	\$ 92,858
2015	98,869
2016	105,597
2017	112,670
2018	120,215
2019 - 2024	<u>1,930,237</u>
	<u>\$ 2,460,446</u>

FREIRE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 15. COMPONENT UNIT (CONTINUED)

Following are changes in long-term debt for the year ended June 30, 2013:

	Balance <u>July 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	Balance June 30, 2013	Amount Due in One Year
Term loan - \$500,000	\$ 444,825	\$ -	\$ (444,825)	\$ -	\$ -
Term loan - \$2,000,000	1,741,760	-	(1,741,760)	-	-
New term loan	-	2,204,618	(44,172)	2,160,446	-
RDA loan	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>-</u>
Total long-term debt	<u>\$ 2,486,585</u>	<u>\$ 2,204,618</u>	<u>\$ (2,230,757)</u>	<u>\$ 2,460,446</u>	<u>\$ -</u>

Lease - Operating

On September 28, 2010, Foundation assumed a lease with RDA for 2027 Chestnut Street that had begun on April 4, 2004 and expires on April 4, 2049, with two additional five-year options and one six-year option. The annual rental payment is \$1 per year and Foundation is responsible for its share of operating expenses.

Future minimum payments under the operating lease are as follows:

<u>Year ending June 30:</u>	<u>Amount</u>
2014	\$ 1
2015	1
2016	1
2017	1
2018	1
Thereafter	<u>31</u>
	<u>\$ 36</u>

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

	Balance <u>July 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	Balance June 30, 2013
Building and improvements	\$ 3,781,770	\$ -	\$ -	\$ 3,781,770
Finance costs	92,331	-	-	92,331
Fire emergency system	29,226	-	-	29,226
Less: accumulated depreciation and amortization	<u>(250,985)</u>	<u>(86,335)</u>	<u>-</u>	<u>(337,320)</u>
Building and improvements, net	<u>\$ 3,652,342</u>	<u>\$ (86,335)</u>	<u>\$ -</u>	<u>\$ 3,566,007</u>

Depreciation and amortization expense for the year ended June 30, 2013, was \$86,335.

REQUIRED SUPPLEMENTARY INFORMATION

FREIRE 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> Amounts	<u>Over (Under)</u> Final Budget
	<u>Original</u>	<u>Final</u>		
Revenues:				
Local educational agencies	\$ 5,077,460	\$ 5,077,460	\$ 8,457,322	\$ 3,379,862
Other sources	200,000	200,000	4,536,900	4,336,900
State sources	290,279	290,279	434,840	144,561
Federal sources	<u>454,244</u>	<u>454,244</u>	<u>1,376,316</u>	<u>922,072</u>
Total revenues	<u>6,021,983</u>	<u>6,021,983</u>	<u>14,805,378</u>	<u>8,783,395</u>
Expenditures:				
Instruction	3,011,894	3,011,894	5,192,016	2,180,122
Support services	2,669,419	2,669,419	4,049,805	1,380,386
Non-instructional services	134,286	134,286	352,049	217,763
Debt service	<u>1,000</u>	<u>1,000</u>	<u>93,484</u>	<u>92,484</u>
Total expenditures	<u>5,816,599</u>	<u>5,816,599</u>	<u>9,687,354</u>	<u>3,870,755</u>
Change in fund balance	205,384	205,384	5,118,024	4,912,640
Fund balance - beginning	<u>307,283</u>	<u>307,283</u>	<u>307,283</u>	-
FUND BALANCE - ENDING	<u>\$ 512,667</u>	<u>\$ 512,667</u>	<u>\$ 5,425,307</u>	<u>\$ 4,912,640</u>

See independent auditors' report.

SINGLE AUDIT

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

<u>Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Education, Passed-through the Pennsylvania Department of Education</u>			
Title I Improving Basic Programs	84.010	013-130865	\$ 618,160
Title II Improving Teacher Quality	84.367	020-130865	16,813
Title IV - 21st Century	84.287	N/A	330,290
Charter Schools	84.282	N/A	298,600
 <u>U.S. Department of Education Passed-through the School District of Philadelphia</u>			
IDEA Part B	84.027	N/A	<u>112,453</u>
Total Federal Financial Assistance			<u>\$ 1,376,316</u>

See accompanying notes to schedule of expenditures of federal awards.

FREIRE 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 Freire 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
Freire 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 governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Freire Charter School (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 October 8, 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
October 8, 2013



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

To the Board of Trustees
Freire Charter School
Philadelphia, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited Freire Charter School's (the "School") compliance 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 each of its major federal programs for the year ended June 30, 2013. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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 each of its major federal programs for the year ended June 30, 2013.

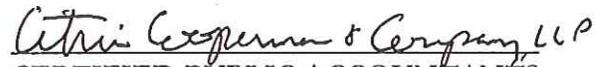
Report on Internal Control Over Compliance

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
October 8, 2013

FREIRE CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2013

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of Freire 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 on Compliance for Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditors' report on compliance for the major federal award programs 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 programs tested as a major program were Title I Improving Basic Programs, CFDA #84.010 and Title IV 21st Century, CFDA #84.287.
8. The threshold for distinguishing Types A and 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 in OMB Circular A-133.