

Gettysburg Montessori Charter School

Charter Annual Report

07/01/2013 - 06/30/2014

School Profile

Demographics

Eisenhower Elementary Bldg
120 E Broadway
Gettysburg, PA 17325
(717)334-1120

Phase:

Phase 1

CEO Name:

Robin Kirkpatrick

CEO E-mail address:

robin@gettysburgmontessoricharter.org

Governance and Staff

Leadership Changes

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

The Board President changed as the the previous president had finished serving his term.

Board of Trustees Meeting Schedule

Location	Date and Time
School Cafeteria	6/10/2013 6:00 PM
School Cafeteria	8/19/2013 6:00 PM
School Cafeteria	9/17/2013 6:00 PM
School Cafeteria	10/15/2013 6:00 PM
School Cafeteria	11/12/2013 6:00 PM
School Cafeteria	12/17/2013 6:00 PM
School Cafeteria	1/23/2014 6:00 PM
School Cafeteria	2/18/2014 6:00 PM
School Cafeteria	3/18/2014 6:00 PM
School Cafeteria	4/15/2014 6:00 PM
School Cafeteria	5/15/2014 6:00 PM
School Cafeteria	6/17/2014 6:00 PM
School Cafeteria	6/24/2014 6:00 PM
GMCS	7/15/2014 6:00 PM
GMCS	8/5/2014 6:00 PM
GMCS	8/19/2014 6:00 PM
GMCS	9/16/2014 6:00 PM
GMCS	10/21/2014 6:00 PM
GMCS	11/18/2014 6:00 PM
GMCS	12/16/2014 6:00 PM
GMCS	12/16/2014 6:00 PM
GMCS	1/20/2015 6:00 PM
GMCS	2/17/2015 6:00 PM
GMCS	3/17/2015 6:00 PM
GMCS	4/21/2015 6:00 PM
GMCS	5/19/2015 6:00 PM
GMCS	6/16/2015 6:00 PM
GMCS	7/21/2015 6:00 PM

Professional Staff Member Roster

Heather Grace-Rutledge	
PA Certified	Yes
Areas of Certification	Elementary
Grades Teaching or Serving	Kindergarten
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language Arts, Mathematics, Science, Social Studies
Number of Hours Annually Worked in Assignment	1388
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Brittany See	
PA Certified	Yes
Areas of Certification	Elementary
Grades Teaching or Serving	Kindergarten
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language Arts, Mathematics, Science, Social Studies
Number of Hours Annually Worked in Assignment	1388
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Nicole Rickell	
PA Certified	Yes
Areas of Certification	Elementary
Grades Teaching or Serving	1-2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language Arts, Mathematics, Science, Social Studies
Number of Hours Annually Worked in Assignment	1388
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Nicolette Johnson	
PA Certified	Yes
Areas of Certification	Elementary
Grades Teaching or Serving	1-2
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language Arts, Mathematics, Science, Social Studies
Number of Hours Annually Worked in Assignment	1388
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Amanda Jan	
PA Certified	Yes
Areas of Certification	Elementary
Grades Teaching or Serving	3-4
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language Arts, Mathematics, Science, Social Studies
Number of Hours Annually Worked in Assignment	1388
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Megan Stough	
PA Certified	Yes
Areas of Certification	Elementary
Grades Teaching or Serving	3-4
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language Arts, Mathematics, Science, Social Studies
Number of Hours Annually Worked in Assignment	1388
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Katie Jarvis	
PA Certified	Yes
Areas of Certification	Elementary
Grades Teaching or Serving	5-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language Arts, Mathematics, Science, Social Studies
Number of Hours Annually Worked in Assignment	1388
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Emily Morris	
PA Certified	Yes
Areas of Certification	Elementary
Grades Teaching or Serving	5-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language Arts, Mathematics, Science, Social Studies
Number of Hours Annually Worked in Assignment	1388
Percentage of Time in Certified Position	100.0

Percentage of Time in Areas Not Certified	0.0
---	-----

Gina Pecher	
PA Certified	No
Areas of Certification	None
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Spanish
Number of Hours Annually Worked in Assignment	1388
Percentage of Time in Certified Position	70.0
Percentage of Time in Areas Not Certified	30.0

Caitlin Brownley	
PA Certified	Yes
Areas of Certification	Physical Education and Health
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Physical Education and Health
Number of Hours Annually Worked in Assignment	1388
Percentage of Time in Certified Position	80.0
Percentage of Time in Areas Not Certified	20.0

Kristin Staub	
PA Certified	Yes
Areas of Certification	Music
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Music
Number of Hours Annually Worked in Assignment	1388
Percentage of Time in Certified Position	80.0
Percentage of Time in Areas Not Certified	20.0

Sara Love	
PA Certified	Yes
Areas of Certification	Guidance Counseling
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Counseling
Number of Hours Annually Worked in Assignment	1388

Percentage of Time in Certified Position	80.0
Percentage of Time in Areas Not Certified	10.0

Michael Herring	
PA Certified	Yes
Areas of Certification	Special Education
Grades Teaching or Serving	K-6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Language Arts, Mathematics
Number of Hours Annually Worked in Assignment	1388
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Leigh Miller	
PA Certified	No
Areas of Certification	None
Grades Teaching or Serving	Confidential Administrative Assistant
All Areas of Assignment, Subject Areas Teaching, or Services Provided	None
Number of Hours Annually Worked in Assignment	7520
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Dani Rogers	
PA Certified	No
Areas of Certification	None
Grades Teaching or Serving	Confidential Secretary
All Areas of Assignment, Subject Areas Teaching, or Services Provided	none
Number of Hours Annually Worked in Assignment	1295
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

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

No file has been uploaded.

Quality of Teaching and Other Staff

Position Categories	All Employed per Category	Appropriately Certified	Promoted	Transferred	Terminated	Contracted for Following Year
Chief Academic Officer/Director	1.00	1.00				1.00
Principal						
Assistant Principal						
Classroom Teacher (including Master Teachers)	8.00	8.00				8.00
Specialty Teacher (including Master Teachers)	3.00	2.00				3.00
Special Education Teacher (including Master Teachers)	1.00	1.00				1.00
Special Education Coordinator						
Counselor	1.00	1.00				1.00
Psychologist						
School Nurse						
Secretary/Admin. Assistant	2					2
Classroom Assistants	5					5
Totals	21.00	13.00	0	0	0	21.00

Further explanation:

Our school nurse is provided through our lease with Gettysburg Area School District. Our School Psychologist is through the Lincoln Intermediate Unit 12. The Director also acts as the principal.

Fiscal Matters

Major Fundraising Activities

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

There were no major fund raising activities during this year and none are planned for the upcoming year.

Fiscal Solvency Policies

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

The school board adopts an annual budget in June prior to the upcoming fiscal year. All purchasing and expense allocation throughout the fiscal year must align with the budget. The administration and board monitors fiscal activity, as related to the annual budget, on a monthly basis. Monthly reviews also include accounts receiveable and accounts payable.

Fiscal Solvency Policies

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

No files have been uploaded.

Accounting System

Changes to the accounting system the charter school uses:

The school maintains its books on a fund accounting basis in accordance with GAAP. It maintains a chart of accounts based on the Pennsylvania State Chart of Accounts for PA Public Schools, and all PDE reports are filed in this format. Quick Books Accounting Software is used to classify, capture and report income and expenditures.

Preliminary Statements of Revenues, Expenditures & Fund Balances

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

XLS file uploaded.

Financial Audits

Basics

Audit Firm: Siegal & Drossner, PC
Date of Last Audit: 11/06/2013

Fiscal Year Last Audited: 2013

Explanation of the Report

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

The audit report for the fiscal year ending June 30, 2013 is included.

Financial Audit Report

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

PDF file uploaded.

Citations

Financial audit citations and the corresponding Charter School responses

Description	Response
-------------	----------

Federal Programs Consolidated Review

Basics

Title I Status: Yes
 Date of Last Federal Programs Consolidated Review: 06/30/2014
 School Year Reviewed: 2013

Federal Programs Consolidated Review Report

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

DOCX file uploaded.

Citations

Federal Programs Consolidated Review citations and the corresponding Charter School responses

Description	Response
--------------------	-----------------

Special Education

Chapter 711 Assurances

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

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

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

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

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

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

Special Education Support Services

Support Service	Location	Teacher FTE
Special Education Coordinator	GMCS	0.02

Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
Occupational Therapist	15 Minutes	Intermediate Unit	10 or fewer
Psychologist	4 Hours	Intermediate Unit	10 or fewer
Speech Therapist	2 Days	Intermediate Unit	13

Special Education Cyclical Monitoring

Date of Last Special Education Cyclical Monitoring:

04/26/2014

Link to Report (Optional):

Not Provided

Special Education Cyclical Monitoring Report

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

PDF file uploaded.

Facilities

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

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

Furniture: 4,005.88

Technology: 23,920.03

Instruction: 2,491.88

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

\$30,417.79

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:

We lease our building from Gettysburg Area School district. There are two charter schools in the building. If we need additional space, we will be looking at classroom pods.

Memorandums of Understanding

Organization	Purpose
Gettysburg Borough Police Dept.	To meet the mandates of the School Safety Report.

Charter School Annual Report Affirmations

Charter Annual Report Affirmation

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

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

Affirmed by Sharon Stephenson on 7/30/2014

President, Board of Trustees

Affirmed by Robin Kirkpatrick on 7/29/2014

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 Sharon Stephenson on 7/30/2014

President, Board of Trustees

Affirmed by Robin Kirkpatrick on 7/29/2014

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 Sharon Stephenson on 7/30/2014

President, Board of Trustees

Affirmed by Robin Kirkpatrick on 7/29/2014

Chief Executive Officer

Gettysburg Montessori Charter School

**Financial Statements
And
Independent Auditor's Report**

Year Ended June 30, 2013

Gettysburg Montessori Charter School
Table of Contents
Year Ended June 30, 2013

Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-6
Basic Financial Statements	
Statement of Net Position	7
Statement of Activities	8
Balance Sheet - Governmental Funds	9
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Fund	13
Statement of Cash Flows - Proprietary Fund	14
Notes to Financial Statements	15-22
Supplementary Information	
Governmental Fund Budgetary Comparison Schedule	23
Other Reports Required by Government Auditing Standards	
Independent Auditor's 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	24-25

Independent Auditor's Report

To the Board of Trustees
Gettysburg Montessori Charter School
Gettysburg, Pennsylvania

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and the major fund of Gettysburg Montessori Charter School (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.

Auditor's Responsibility

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

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

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed in the table of contents 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2013, on our consideration of Gettysburg Montessori Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Gettysburg Montessori Charter School's internal control over financial reporting and compliance.



Certified Public Accountants
Elkins Park, Pennsylvania

October 10, 2013

Gettysburg Montessori Charter School Management's Discussion and Analysis June 30, 2013

The Board of Trustees of Gettysburg Montessori 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 here in conjunction with the School's financial statements.

Financial Highlights

- Total revenues increased by approximately \$484,000 due mainly to an increase in the student population.
- At the close of the current fiscal year, the School reports an ending general fund balance of \$145,472. This balance was the result of a \$186,613 surplus for the year ended June 30, 2013.
- The School's cash balance at June 30, 2013 was \$213,096, representing an increase of \$187,475 from June 30, 2012.

Overview of the Financial Statements

The discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The School's basic financial statements as presented comprise three components: Management's Discussion and Analysis (this section), the basic financial statements, and supplementary information.

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, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the components (assets and deferred outflows of resources, less liabilities and deferred inflows of resources) 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.

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.

In the statement of net assets and the statement of activities, the School is divided into two kinds of activities:

Governmental activities - Most of the School's basic services are reported here.

Business-type activities - The School offers breakfast and lunch to the students.

Gettysburg Montessori Charter School Management's Discussion and Analysis June 30, 2013

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's two kinds of funds, governmental and proprietary, use different accounting approaches.

Most of the School's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. 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.

When the School charges students for services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the School's enterprise fund (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds.

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.

Government-Wide Financial Analysis

Management has adopted Governmental Accounting Standards Board (GASB) Statement 34 which requires a comparative analysis of current and prior periods.

	2013	2012
Assets		
Current and other assets	\$ 285,525	\$ 104,924
Capital assets, net	19,771	4,824
	305,296	109,748
Liabilities	140,053	146,065
Net Position	\$ 165,243	\$ (36,317)

Gettysburg Montessori Charter School Management's Discussion and Analysis June 30, 2013

Government-Wide Financial Analysis (Continued)

As noted earlier, net position may serve over time as a useful indicator of a school's financial position. In the case of the School, assets exceeded liabilities by \$165,243 as of June 30, 2013, an increase of \$201,560 from June 30, 2012.

The School's revenues are predominately local school district's funds based on the student enrollment. For the year ended June 30, 2013, the School's total revenues of \$1,215,068 exceeded expenditures of \$1,013,508 by \$201,560, an increase of \$161,650 as compared to the preceding year.

	2013	2012
Revenues		
Program revenues		
Local educational agency assistance	\$ 1,109,904	\$ 673,513
State sources	30,860	15,861
Federal sources	21,225	4,601
General revenues		
Other revenues	46,792	29,611
Food service	6,287	7,323
Total revenues	1,215,068	730,909
Expenditures		
Instruction	600,588	355,451
Support services	394,980	320,599
Noninstructional services	12,984	8,827
Depreciation expense	3,529	1,438
Interest expense	1,427	4,684
Total expenditures	1,013,508	690,999
Change in net position	201,560	39,910
Net position, beginning	(36,317)	(76,227)
Net position, ending	\$ 165,243	\$ (36,317)

Governmental Fund

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

The School's governmental fund (the General Fund) reported an ending fund balance of \$145,472.

Gettysburg Montessori Charter School Management's Discussion and Analysis June 30, 2013

Budget Variations

The actual revenues represent an increase from budgeted revenues of \$200,534 due mainly to increased student enrollment.

Actual expenditures increased \$13,363 from the budget due to increases (decreases) as follows:

Instruction	\$ (164,429)
Support services	165,135
Noninstructional services	(2,146)
Capital outlay	(3,673)
Debt service	18,476
	<u>\$ 13,363</u>

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2013, the School's investment in capital assets for its governmental activities totaled \$19,771 (net of accumulated depreciation). This investment in capital assets includes equipment and computers.

Major capital assets purchases during the year included the following:

- Capital expenditures of \$18,476 for furniture and equipment

Additional information on the School's capital assets can be found in Note 4 of this report.

Long-Term Debt

The School does not have any long-term liabilities at this time.

Economic Factors and Next Year's Budgets and Rates

The School's primary source of revenue, the per student subsidy provided by the local school districts, will increase by approximately \$330,000 for fiscal year 2013-2014, due to increased enrollment and per-student rates.

Future Events That Will Financially Impact the School

Except as listed above, there are no known future events that will financially impact the School.

Contacting the School's Financial Management

The financial report is designed to provide interested parties a general overview of the School's finances. Questions regarding any of the information provided in this report should be addressed to the CEO, Gettysburg Montessori Charter School, 120 East Broadway, Gettysburg, PA 17325.

Gettysburg Montessori Charter School
Statement of Net Position
June 30, 2013

	Governmental Activities
Assets	
Current assets	
Cash and cash equivalents	\$ 213,096
Local receivables	25,898
Federal subsidies receivable	9,991
State subsidies receivable	10,500
Total current assets	259,485
Property and equipment, net	19,771
Prepaid expenses	14,547
Deposits	11,493
	305,296
Liabilities	
Current liabilities	
Accounts payable	\$ 45,788
Accrued expenses	94,265
Total current liabilities	140,053
Net Position	
Invested in capital assets, net	19,771
Unrestricted	145,472
	\$ 165,243

See accompanying notes to financial statements.

Gettysburg Montessori Charter School
Statement of Activities
Year Ended June 30, 2013

Functions	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		Totals
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business - Type Activities	
Governmental Activities						
Instruction	\$ 600,588	\$ 669,563	\$ 42,148	\$ 111,123	\$ -	\$ 111,123
Support services	394,980	440,341	9,937	55,298	-	55,298
Noninstructional services	854	-	-	(854)	-	(854)
Depreciation expense	3,529	-	-	(3,529)	-	(3,529)
Interest expense	1,427	-	-	(1,427)	-	(1,427)
Total governmental activities	<u>1,001,378</u>	<u>1,109,904</u>	<u>52,085</u>	<u>160,611</u>	<u>-</u>	<u>160,611</u>
Business-Type Activities						
Food service	<u>12,130</u>	<u>6,287</u>	<u>-</u>	<u>-</u>	<u>(5,843)</u>	<u>(5,843)</u>
	<u>\$ 1,013,508</u>	<u>\$ 1,116,191</u>	<u>\$ 52,085</u>	<u>160,611</u>	<u>(5,843)</u>	<u>154,768</u>
General Revenues						
Other revenues				46,792	-	46,792
Transfers				<u>(5,843)</u>	<u>5,843</u>	<u>-</u>
Change in net position				201,560	-	201,560
Net Position - Beginning of Year				<u>(36,317)</u>	<u>-</u>	<u>(36,317)</u>
Net Position - End of Year				<u>\$ 165,243</u>	<u>\$ -</u>	<u>\$ 165,243</u>

See accompanying notes to financial statements.

Gettysburg Montessori Charter School
Balance Sheet-Governmental Fund
June 30, 2013

	General Fund
Assets	
Cash and cash equivalents	\$ 213,096
Local receivables	25,898
Federal subsidies receivable	9,991
State subsidies receivable	10,500
Prepaid expenses	14,547
Security deposits	11,493
Total assets	\$ 285,525
Liabilities	
Accounts payable	\$ 45,788
Accrued expenses	94,265
Total liabilities	140,053
Fund Balances	
Nonspendable	26,040
Unassigned	119,432
	145,472
	\$ 285,525

See accompanying notes to financial statements.

**Gettysburg Montessori 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	\$	145,472
--	----	---------

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

Furniture and equipment	25,666	
Accumulated depreciation	(5,895)	
		19,771

Total Net Position of Governmental Activities	\$	165,243
--	-----------	----------------

See accompanying notes to financial statements.

**Gettysburg Montessori Charter School
Statement of Revenues, Expenditures, and Changes in Fund
Balance (Deficit)-Governmental Fund
Year Ended June 30, 2013**

	General Fund
Revenues	
Local educational agency assistance	\$ 1,109,904
State sources	30,860
Federal sources	21,225
Other revenues	46,792
Total revenues	1,208,781
Expenditures	
Instruction	600,588
Support services	394,980
Noninstructional services	854
Debt service	1,427
Capital outlay	18,476
Total expenditures	1,016,325
Revenues in Excess of Expenditures	192,456
Other Financing Uses	
Interfund transfers out	(5,843)
Excess of Revenues over Expenditures and Other Financing Uses	186,613
Fund Deficit - Beginning of Year	(41,141)
Fund Balance - End of Year	\$ 145,472

See accompanying notes to financial statements.

**Gettysburg Montessori 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 Balance - Total Governmental Funds \$ 186,613

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense. This is the amount by which capital outlays exceeds depreciation in the current period.

Depreciation expense	(3,529)	(3,529)
Change in Net Position of Governmental Activities	\$ 183,084	\$ 183,084

See accompanying notes to financial statements.

Gettysburg Montessori Charter School
Statement of Revenues, Expenditures, and Changes in Net Position
Proprietary Fund
Year Ended June 30, 2013

	Enterprise Fund
	Food Service Fund
Operating Income	\$ 6,287
Operating Expenses	
Food	12,130
Operating loss	(5,843)
Interfund transfers in	5,843
Change in Net Position	-
Net Position - Beginning of Year	-
Net Position - End of Year	\$ -

See accompanying notes to financial statements.

Gettysburg Montessori Charter School
Statement of Cash Flows
Proprietary Fund
Year Ended June 30, 2013

	Enterprise Fund
	Food Service Fund
Cash Flows From Operating Activities	
Cash received from students	\$ 6,287
Payments to suppliers	(12,130)
Net cash provided by operating activities	(5,843)
Cash Flows From Noncapital Financing Activities	
Transfer from other fund	5,843
Net cash used in noncapital financing activities	5,843
Net increase in cash and cash equivalents	-
Cash and cash equivalents, beginning of year	-
Cash and cash equivalents, end of year	\$ -
Reconciliation of Operating Income to Net Cash Provided By Operating Activities	
Operating loss	\$ (5,843)
Net cash provided by operating activities	\$ (5,843)

See accompanying notes to financial statements.

Gettysburg Montessori Charter School
Notes to Financial Statements
June 30, 2013

Note 1 Background and Summary of Significant Accounting Policies

Gettysburg Montessori Charter School (the School) is organized as a nonprofit corporation in Pennsylvania to operate a charter school in accordance with Pennsylvania Act 22 of 1997. The School is operating under a charter school contract commencing on July 1, 2010 and ending on June 30, 2015.

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

Government-Wide and Fund Financial Statements

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting as are the proprietary fund financial statements. 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 90 days of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The funds utilized by the School and brief descriptions of their accounting purposes are as follows:

Gettysburg Montessori 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)

Governmental Fund - The fund listed below is the fund through which most governmental functions are furnished.

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

Proprietary Fund - The focus of proprietary fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary fund of the School:

Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services, and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

Amounts reported as program revenues include a per-student subsidy from local school districts as well as federal and state grants. Internally dedicated resources are reported as general revenues rather than as program revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

Method of Accounting

The School has adopted the provision of Statement No. 34 (“Statement 34”) of the Governmental Accounting Standards Board “*Basic Financial Statements – and Managements’ Discussion and Analysis – for State and Local Governments.*” Statement 34 established standards for external financial reporting for all state and local governmental entities, which includes a statement of net position, and a statement of activities. It requires the classification of net position into three components – invested in capital assets, net of related debt; restricted; and unrestricted. These calculations are defined as follows:

Gettysburg Montessori Charter School
Notes to Financial Statements
June 30, 2013

Note 1 Background and Summary of Significant Accounting Policies (Continued)

Method of Accounting (Continued)

- Invested in capital assets, net of related debt – 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 debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets component as the unspent proceeds.
- Restricted – This component of net position consists of constraints placed on net asset use through external constraints imposed by creditors such as through debt covenants, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position – This component of net position typically includes unrestricted liquid assets.

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

Fund Balances - Governmental Funds

The School elected to implement GASB No. 54, *Fund Balance Reporting and Governmental Type Definition* during the year ended June 30, 2012. In the fund financial statements, governmental funds report the following classifications of fund balance:

- Nonspendable - includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. The School classified prepaid expenses and security deposits as being nonspendable as these items are not expected to be converted to cash.
- Restricted - included amounts restricted by external sources, such as creditors or grantors, or by constitutional provision or enabling legislation.
- Committed - includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Trustees.
- Assigned - includes amounts that the School intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance.
- Unassigned - includes all amounts that are not included in other spendable classifications.

Gettysburg Montessori Charter School
Notes to Financial Statements
June 30, 2013

Note 1 Background and Summary of Significant Accounting Policies (Continued)

Fund Balances - Governmental Funds (Continued)

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the School considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the School considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Trustees has provided otherwise in its commitment or assignment actions.

Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. An annual budget is adopted for the General Fund.

The Budgetary Comparison Schedule should present both the original and the final appropriated budgets for the reporting period. The School only has a general fund budget; therefore, the original budget filed and accepted by the Pennsylvania Department of Education is the final budget as well.

Use of Estimates

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

Transfers

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to move unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Concentration of Credit Risk

Periodically, the School may maintain deposits in excess of the Federal Deposit Insurance Corporation's limit of \$250,000 with financial institutions.

Cash and Cash Equivalents

The School's cash is considered to be cash on hand and demand deposits.

Gettysburg Montessori Charter School
Notes to Financial Statements
June 30, 2013

Note 1 Background and Summary of Significant Accounting Policies (Continued)

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. All capital assets are capitalized at cost and updated for additions and retirements during the year. The School does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets; furniture and equipment (5 years).

Advertising Costs

All costs associated with advertising and promotions are recorded as expenditures in the year incurred.

Income Tax Status

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code. The School adopted the provisions of ASC 740-10, *Accounting for Uncertainty in Income Taxes*. Management evaluated the School's tax positions and concluded that the School had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. The School files a Return of Organizations Exempt from Income Tax annually. The School's returns for 2010, 2011 and 2012 are subject to examination by the IRS, generally for three years after they were filed.

Note 2 Cash

The School's cash and cash equivalents balance at June 30, 2013 was \$213,096. The actual amount of cash on deposit in the School's bank accounts at June 30, 2013 was \$212,400. The entire amount held at the bank was insured by the Federal Deposit Insurance Corporation (FDIC).

Custodial Credit Risk-Deposits

Custodial credit risk is the risk than in the event of a bank failure, the School's uninsured deposits may not be returned. The School does not have a policy for custodial credit risk.

Note 3 Receivables

Receivables as of June 30, 2013 consist primarily of subsidies from federal, state, and local authorities. All receivables are considered collectible as of June 30, 2013.

Note 4 Capital Assets

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

Gettysburg Montessori Charter School
Notes to Financial Statements
June 30, 2013

Note 4 Capital Assets (Continued)

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

	Balance, 7/1/2012	Additions	Deletions		Balance, 6/30/13
Furniture and Equipment	\$ 7,190	\$ 18,476	\$ -	\$	25,666
Less: accumulated depreciation	2,366	3,529	-		5,895
	\$ 4,824	\$ 14,947	\$ -	\$	19,771

Depreciation expense was \$3,529 for the year ended June 30, 2013.

Note 5 Line of Credit

The School maintains a \$150,000 line of credit agreement (line) with Meridian Bank expiring April 1, 2014, which accrues interest at 5%. The line is for working capital purposes and is collateralized by School assets. As of June 30, 2013, \$150,000 was available to be drawn upon.

Line of credit activity for the year ended June 30, 2013 was as follows:

Beginning balance	\$ 62,669
Additions	120,000
Reductions	(182,669)
Ending balance	\$ -

Note 6 Funding

The School received funding from various local school districts on a monthly basis based on enrollment. The rate of funding per student is determined on an annual basis. The Commonwealth of Pennsylvania makes contributions on behalf of the charter school for the employer's share of retirement payments and social security payments.

Note 7 Interfund Transfers

Operating transfers in/out to other funds consists of the following:

	Transfer In	Transfer Out
General fund	\$ -	\$ 5,843
Food service fund	5,843	-
	\$ 5,843	\$ 5,843

Gettysburg Montessori Charter School
Notes to Financial Statements
June 30, 2013

Note 8 Commitments

The School leases its facilities in Gettysburg, Pennsylvania with the Gettysburg Area School District under an operating lease expiring on June 30, 2016. Future minimum lease payments required under the lease are \$163,234 for the years ending June 30, 2014 through June 30, 2016. Rent expense was \$153,594 for the year ended June 30, 2013.

Note 9 Retirement Plan

The School contributes to the Public School Employees' Retirement System (the System), a cost-sharing multiple-employer defined benefit pension plan administered by the Pennsylvania Public School Employees' Retirement System, which provides retirement and disability benefits, legislatively 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 (CAFR)* that includes financial statements and required supplementary information for the plan. A copy of the report may be obtained by writing to the Office of Financial Management, Public School Employees' Retirement System, PO Box 125, Harrisburg, PA 17108-0125. The *CAFR* is also available on the Publications page of the PSERS website.

The contribution policy is established in the Public School Employees' Retirement Code and requires contributions by active members, employers, and the Commonwealth. The rate of contribution for employees ranges from 5.25% - 12.30% depending upon classification and elections of employees. The School's contribution is 12.36%. In accordance with Act 29 of 1994, the Commonwealth of Pennsylvania will pay school entities for contributions made to the System based on the formula in Act 29 of 1994, but not less than one-half of the school entities contributions. The School's contributions to the Plan were \$56,473, \$26,465, and \$12,524 for the years ended June 30, 2013, 2012, and 2011, respectively, which equals 100% of the contractually required contribution as set by State statutes.

Note 10 Grants

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

Gettysburg Montessori Charter School
Notes to Financial Statements
June 30, 2013

Note 11 Risk Management

The School is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School carries commercial insurance for such risks.

Supplementary Information

**Gettysburg Montessori Charter School
Governmental Fund Budgetary Comparison Schedule
Year Ended June 30, 2013**

	Original/ Final Budget	Actual Revenues/ Expenditures	Variance With Budget
Revenues			
Local educational agency assistance	\$ 968,916	\$ 1,109,904	\$ 140,988
Other sources	-	46,792	46,792
State sources	34,331	30,860	(3,471)
Federal sources	5,000	21,225	16,225
Total revenues	<u>1,008,247</u>	<u>1,208,781</u>	<u>200,534</u>
Expenditures			
Instruction	765,017	600,588	164,429
Support services	229,845	394,980	(165,135)
Noninstructional services	3,000	854	2,146
Debt service	5,100	1,427	3,673
Capital Outlay	-	18,476	(18,476)
Total expenditures	<u>1,002,962</u>	<u>1,016,325</u>	<u>(13,363)</u>
Excess of Revenues Over Expenditures	5,285	192,456	187,171
Other Financing Sources			
Interfund transfers out	-	(5,843)	5,843
Excess of Revenues over Expenditures and Other Financing Uses	5,285	186,613	181,328
Fund (Deficit) Balance, Beginning	<u>(41,141)</u>	<u>(41,141)</u>	<u>-</u>
Fund (Deficit) Balance, Ending	<u>\$ (35,856)</u>	<u>\$ 145,472</u>	<u>\$ 181,328</u>

See accompanying notes to financial statements.

Other Reports Required By Government Auditing Standards

**Independent Auditor's 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
Gettysburg Montessori Charter School
Gettysburg, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and the major fund of Gettysburg Montessori Charter School (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 and have issued our report thereon, dated October 10, 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 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given 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 grants, 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 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 of the effectiveness of the School'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.



Certified Public Accountants
Elkins Park, Pennsylvania

October 10, 2013

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: Gettysburg Montessori CS

Chief Executive Officer: Ms. Robin Kirkpatrick

Special Education Director/Coordinator: Michael Herring

BSE Special Education Adviser: Dr. Christine Bunce

Date of Report: August 05, 2013

Date Final Report Sent to LEA: April 24, 2013

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

First Visit Date: June 18, 2013

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			
	N					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	The charter school will develop and implement processes and procedures that are compliant related to the use of assistive technology. Evidence of change: The charter school will provide a copy of the processes and procedures as well as documentation of their implementation to the BSE adviser.	04/24/2014 IU 12, PATTAN and BSE staff	
	N					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	The charter school will develop and implement processes and procedures to assure that the hearing aids worn in school by children are functioning properly. Evidence of change: The charter school will provide a copy of the processes and procedures as well as documentation of their implementation to the BSE adviser.	04/24/2014 IU 12, PaTTAN and BSE staff	
Y						2. FSA-POSITIVE BEHAVIOR SUPPORT Standard: LEA complies with the positive behavior support policy requirements.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
	N					3. FSA-CHILD FIND Standard: LEA demonstrates compliance with annual public notice requirements.	The charter school will develop child find processes and procedures that are compliant with annual public notice requirements. Evidence of change: The charter school will provide a copy of the processes and procedures to the BSE adviser.	04/24/2014 IU 12, PATTAN and BSE.	
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)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4 3 2 1 0 0	P 62. My school district/charter school makes available training related to the needs of students with disabilities that I could attend. Always Sometimes Rarely Never Don't Know Does not Apply			
					2 2 2 2 2 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			
	N					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.	The Charter School will develop processes and procedures to identify students in need of surrogate parents and a process to recruit, train, select and assign surrogates as needed. Evidence of change: The charter school will provide a copy of the processes and procedures to the BSE adviser.	04/24/2014 IU 12, PaTTAN and BSE staff	
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)			
5	2	3				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
6	1	3				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	3	3				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
7	0	3				GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?			
1	0	9				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
7	0	3				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
		X				20. FSA-INTENSIVE INTERAGENCY APPROACH Standard: The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.			
		X				21. FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION Standard: The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation			
						Topical Area 2: Delivery of Service			
Y						17. FSA-PUBLIC SCHOOL ENROLLMENT Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						17B. FSA-PUBLIC SCHOOL ENROLLMENT Standard: Timely provision of FAPE for students who transfer public agencies within state, and from another state.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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.			
	N					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.	The LEA has been provided with the names of individual students for whom corrective action is required within 30 days of the date of this report.	05/24/2013	04/30/2013
						CLASSROOM OBSERVATIONS			
9	0	0		1		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
9	0	0		1		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			
0	0	10		0		CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?			
10	0	0		0		CO 4. If the student is in a regular education setting, is he/she participating in the lesson taught by the general education teacher or a co-teacher?			
10	0	0		0		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?			
3	0	4		3		CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?			
9	0	1		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)			
					10 0 0 0 0 0	P 55. My child does classroom work in a regular classroom with students without disabilities. Always Sometimes Rarely Never Don't Know Does not Apply			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					9 0 0 0 0 1	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. Always Sometimes Rarely Never Don't Know Does not Apply			
					9 1 0 0 0 0	P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled. Always Sometimes Rarely Never Don't Know Does not Apply			
					10 0 0 0 0 0	P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel. Always Sometimes Rarely Never Don't Know Does not Apply			
9	1	0				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
7	1	2				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
7	1	2				GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
9	1	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
9	1	0				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
10	0	0				GE 80. Is the student making progress within the general education curriculum?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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? Self-monitoring Self-monitoring Not shutting down. Participation with peers. Peer modeling. Growth in subject areas. Increased ability in math computation & reading abilities. Improved peer interactions. Improved math skills. Positively affected by peers.			
0	0	10				GE 80c. If no, what does this student need that he/she is not receiving in your class?			
10	0	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
6	3	1				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	7				GE 85b. If no, what training or support would assist you? Speech More knowledge of IEP. OCD ODD			
7	0	3				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
10	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
6	0	4				SE 95a. In the most recent IEP meeting for this student, did you discuss whether he/she could be educated in a general education classroom for the entire school day?			
3	3	4				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	7				SE 95c. If yes, what reasons were discussed for recommending removal? Based on IEP needs. Area of need. Pull out for IEP instructions.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	7				SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? IEP team decision & progress monitoring. IEP team & progress monitoring. Instruction needs.			
5	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?			
7	0	3				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
6	0	4				SE 97. Have necessary supports been offered and/or provided to enable that participation?			
5	0	5				SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?			
9	0	1				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
4	0	6				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			
7	0	3				SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom?			
						Topical Area 3: Performance Indicators			
Y						5A. FSA-EFFECTIVE USE OF DISPUTE RESOLUTION Standard: The LEA uses dispute resolution processes for program improvement.			
		X				6. FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
		X				7. FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.			
Y						8A. FSA-SUSPENSION RATES Standard: The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			
Y						11. FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP) Standard: Students with disabilities are provided for in the least restrictive environment			
Y						16. FSA-PARTICIPATION IN PSSA AND PASA (SPP) Standard: The LEA's population of students who participate in state assessment is comparable with the state data.			
Y						16A. FSA-DISTRICT-WIDE ASSESSMENT			
						Topical Area 4: Evaluation and Reevaluation Process and Content			
						CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION			
						PERMISSION TO EVALUATE (File Reviews)			
6	0	4				FR 153. PTE-Consent Form is present in the student file			
6	0	4				FR 154. Demographic data			
6	0	4				FR 155. Reason(s) for referral for evaluation			
6	0	4				FR 156. Proposed types of tests and assessments			
6	0	4				FR 157. Contact person's name and contact information			
6	0	4				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
6	0	4				FR 159. Parent has selected a consent option			
						PERMISSION TO REEVALUATE (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	0	8				FR 194. PTRE-Consent Form is present in the student file			
2	0	8				FR 195. Demographic data			
2	0	8				FR 196. Reason for reevaluation			
2	0	8				FR 197. Types of assessment tools, tests and procedures to be used			
2	0	8				FR 198. Contact person's name and contact information			
2	0	8				FR 199. Parent has selected a consent option			
2	0	8				FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
						AGREEMENT TO WAIVE REEVALUATION (File Reviews)			
0	0	10				FR 201. Agreement to Waive Reevaluation is present in the student file			
0	0	10				FR 202. Waiver was completed within required timelines (3 years (2 years for any MR student or any student placed in an Approved Private School) from date of ER, prior RR, or Agreement to Waive RR)			
0	0	10				FR 203. Reason reevaluation is not necessary at this time is included			
0	0	10				FR 204. Contact person's name and contact information			
0	0	10				FR 205. Parent has selected a consent option			
0	0	10				FR 206. Parent signature			
						EVALUATION REPORT (INITIAL) (File Reviews)			
6	0	4				FR 160. ER is present in the student file			
5	1	4			17%	FR 161. Evaluation was completed within timelines	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 IU 12, PATTAN and BSE resources are available.	
5	1	4			17%	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)	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 IU 12, PATTAN and BSE resources are available.	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	4				FR 163. Demographic data			
5	1	4			17%	FR 164. Date report was provided to parent	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 IU 12, PATTAN and BSE resources are available.	
6	0	4				FR 165. Reason(s) for referral			
6	0	4				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
6	0	4				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
5	1	4			17%	FR 168. Teacher observations and observations by related service providers, when appropriate	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 IU 12, PATTAN and BSE resources are available.	
5	1	4			17%	FR 169. Recommendations by teachers	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 IU 12, PATTAN and BSE resources are available.	
6	0	4				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			
5	1	4			17%	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.	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 IU 12, PATTAN and BSE resources are available.	
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)			
5	0	5				FR 173. Lack of appropriate instruction in reading			
5	0	5				FR 174. Lack of appropriate instruction in math			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	5				FR 175. Limited English proficiency			
6	0	4				FR 176. Present levels of academic achievement			
6	0	4				FR 177. Present levels of functional performance			
6	0	4				FR 178. Behavioral information			
5	0	5				FR 179. Conclusions			
5	1	4			17%	FR 180. Disability Category	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 IU 12, PATTAN and BSE resources are available.	
4	2	4			33%	FR 181. Recommendations for consideration by the IEP team	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 IU 12, PATTAN and BSE resources are available.	
5	1	4			17%	FR 182. Evaluation Team Participants documented	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 IU 12, PATTAN and BSE resources are available.	
1	1	8			50%	FR 183. For students evaluated for SLD documentation of Agree/Disagree	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 IU 12, PATTAN and BSE resources are available.	
2	0	8				FR 184. Documentation that the student does not achieve adequately for age, etc.			
1	1	8			50%	FR 185. Indication of process(es) used to determine eligibility	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 IU 12, PATTAN and BSE resources are available.	
1	1	8			50%	FR 186. Instructional strategies used and student-centered data collected	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 IU 12, PATTAN and BSE resources are available.	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 187. Educationally relevant medical findings, if any			
1	1	8			50%	FR 188. Effects of the student's environment, culture, or economic background	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 IU 12, PATTAN and BSE resources are available.	
1	1	8			50%	FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 IU 12, PATTAN and BSE resources are available.	
1	1	8			50%	FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 IU 12, PATTAN and BSE resources are available.	
1	1	8			50%	FR 191. Observation in the student's learning environment	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 IU 12, PATTAN and BSE resources are available.	
0	1	9			100%	FR 192. Other data if needed	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 IU 12, PATTAN and BSE resources are available.	
1	1	8			50%	FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 IU 12, PATTAN and BSE resources are available.	
						REEVALUATION REPORT (File Reviews)			
4	0	6				FR 207. RR is present in the student file			
4	0	6				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)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	0	6				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)			
4	0	6				FR 210. Demographic data			
3	1	6			25%	FR 211. Date IEP team reviewed existing evaluation data	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 PATTAN, IU 12 and BSE resources are available as needed	
4	0	6				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
4	0	6				FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
3	0	7				FR 214. Aptitude and achievement tests			
4	0	6				FR 215. Current classroom based assessments and local and/or state assessments			
4	0	6				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
4	0	6				FR 217. Teacher recommendations			
3	0	7				FR 218. Lack of appropriate instruction in reading			
3	0	7				FR 219. Lack of appropriate instruction in math			
3	0	7				FR 220. Limited English proficiency			
4	0	6				FR 221. Conclusion regarding need for additional data is indicated			
4	0	6				FR 222. Reasons additional data are not needed are included			
4	0	6				FR 223. Determination whether the child has a disability and requires special education			
4	0	6				FR 224. Disability category(ies)			
4	0	6				FR 225. Summary of findings includes student's educational strengths and needs			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	0	6				FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
3	0	7				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
2	0	8				FR 228. Interpretation of additional data			
2	0	8				FR 229. Documentation that the student does not achieve adequately for age, etc.			
2	0	8				FR 230. Indication of process(es) used to determine eligibility			
2	0	8				FR 231. Instructional strategies used and student-centered data collected			
2	0	8				FR 232. Educationally relevant medical findings, if any			
2	0	8				FR 233. Effects of the student's environment, culture, or economic background			
2	0	8				FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
2	0	8				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
2	0	8				FR 236. Observation in the student's learning environment			
2	0	8				FR 237. Other data if needed			
1	1	8			50%	FR 238. Statement for all 6 items	Charter School will provide training for staff. Improvement will be evidenced through file reviews and/or evidence of training agendas.	04/24/2014 PATTAN, IU 12 and BSE resources are available as needed	
4	0	6				FR 239. Documentation of Evaluation Team Participants			
2	0	8				FR 240. Documentation that team members Agree/Disagree			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
10	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
10	0	0	0			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
2	0	8	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?			
2	6	2	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
2	0	7	1			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
2	0	7	1			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
0	0	10				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						Topical Area 5: IEP Process and Content			
						INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)			
10	0	0				FR 241. Invitation is present in the student file			
10	0	0				FR 242. Invitation to Participate in the IEP Meeting was issued prior to the meeting (or documentation that parent signed waiver to move directly to IEP meeting)			
10	0	0				FR 243. Demographic data			
10	0	0				FR 244. Purpose(s) of the meeting			
0	0	10				FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)			
0	0	10				FR 246. Transition planning and services - if appropriate, evidence that a representative of any participating agency was invited to the IEP team meeting with the prior consent of the parent or student			
0	0	10				FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	1	1			11%	FR 248. Invited IEP team members	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available as needed.	
9	0	1				FR 249. Date/time/location of meeting			
9	0	1				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	1	8			50%	FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available.	
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			
						FR 256. The team members excused: a. General Education Teacher b. Special Education Teacher c. Local Education Agency Representative			
					1 0 0				
						IEP CONTENT (File Reviews)			
10	0	0				FR 257. IEP is present in the student file			
7	2	1			22%	FR 258. IEP was completed within timelines	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available.	
10	0	0				FR 259. Demographic data			
10	0	0				FR 260. IEP implementation date			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 261. Anticipated duration of services and programs			
7	0	3				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)			
8	0	2				FR 263. Parents			
0	0	10				FR 264. Student			
10	0	0				FR 265. General Education Teacher			
9	1	0			10%	FR 266. Special Education Teacher	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available.	
10	0	0				FR 267. Local Education Agency Representative			
0	0	10				FR 268. Career/Technical Education (CTE) Representative			
0	0	10				FR 269. CTE Representative was in attendance if student was attending CTE			
0	0	10				FR 270. Community Agency Representative			
0	0	10				FR 271. Teacher of the Gifted			
1	0	9				FR 272. Written input provided by IEP team member(s) excused from participating in the IEP meeting if the invitation stated they were to provide written input			
10	0	0				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			
5	0	5				FR 276. If the student has communication needs, needs must be addressed in the IEP			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	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			
2	0	8				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	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU12 and BSE resources are available	
8	2	0			20%	FR 282. Student's present levels of functional performance	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU12 and BSE resources are available	
2	1	7			33%	FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU12 and BSE resources are available	
8	2	0			20%	FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU12 and BSE resources are available	
9	1	0			10%	FR 285. How the student's disability affects involvement and progress in the general education curriculum	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU12 and BSE resources are available	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	2	0			20%	FR 286. Strengths	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU12 and BSE resources are available	
8	2	0			20%	FR 287. Academic, developmental, and functional needs related to student's disability	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU12 and BSE resources are available	
						TRANSITION SERVICES (File Reviews)			
0	0	10				FR 288. If the student's IEP required participation in CTE program, was the CIP code completed			
0	0	10				FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment			
0	0	10				FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living			
0	0	10				FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually			
0	0	10				FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service			
0	0	10				FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)			
0	0	10				FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)			
0	0	10				FR 292c. Annual goals are related to the student's transition services			
						PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)			
8	1	1			11%	FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA or PASA)	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available.	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	1	3			14%	FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available.	
0	1	9			100%	FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available.	
0	1	9			100%	FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available.	
0	1	9			100%	FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available.	
3	1	6			25%	FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available.	
2	1	7			33%	FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available.	
0	1	9			100%	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	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available.	
0	1	9			100%	FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available.	
						ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 302. Measurable Annual Goals	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12, and BSE Resources are available.	
9	1	0			10%	FR 303. Description of how student progress toward meeting goals will be measured	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12, and BSE Resources are available.	
9	1	0			10%	FR 304. Description of when periodic reports on progress will be provided to parents	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12, and BSE Resources are available.	
8	2	0			20%	FR 305. Documentation of progress reporting on Annual Goals	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12, and BSE Resources are available.	
1	0	9				FR 306. Short Term Objectives			
						SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)			
8	2	0			20%	FR 307. Program Modifications and Specially-Designed Instruction	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available	
8	2	0			20%	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	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available	
7	2	1			22%	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	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available	
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			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	2	2			25%	FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available	
7	1	2			13%	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	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available	
8	2	0			20%	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	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available	
8	1	1			11%	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	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available	
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	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available	
7	2	1			22%	FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available	
0	2	8			100%	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	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available	
0	2	8			100%	FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 PATTAN, IU 12 and BSE resources are available	
						EDUCATIONAL PLACEMENT (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	2	0			20%	FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class	Charter School will provide training for staff. Improvement will be evidenced through file reviews	04/24/2014 PATTAN, IU 12 and BSE REsources are available	
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	Charter School will provide training for staff. Improvement will be evidenced through file reviews	04/24/2014 PATTAN, IU 12 and BSE REsources are available	
8	2	0			20%	FR 322. Type of support, by amount (itinerant, supplemental, full-time)	Charter School will provide training for staff. Improvement will be evidenced through file reviews	04/24/2014 PATTAN, IU 12 and BSE REsources are available	
8	2	0			20%	FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.	Charter School will provide training for staff. Improvement will be evidenced through file reviews	04/24/2014 PATTAN, IU 12 and BSE REsources are available	
8	2	0			20%	FR 324. Location of student's program (name of LEA where the IEP will be implemented)	Charter School will provide training for staff. Improvement will be evidenced through file reviews	04/24/2014 PATTAN, IU 12 and BSE REsources are available	
8	2	0			20%	FR 325. Location of student's program (name of School Building where the IEP will be implemented)	Charter School will provide training for staff. Improvement will be evidenced through file reviews	04/24/2014 PATTAN, IU 12 and BSE REsources are available	
4	2	4			33%	FR 326. If child will not be attending his/her neighborhood school, reason why not	Charter School will provide training for staff. Improvement will be evidenced through file reviews	04/24/2014 PATTAN, IU 12 and BSE REsources are available	
						PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)			
9	1	0			10%	FR 327. Completed Section A or Section B	Charter School will provide training for staff. Improvement will be evidenced through file reviews	04/24/2014 IU 12 and BSE resources are available.	
						IEP DEVELOPMENT			
						INTERVIEW RESULTS (Parent & General Education Teacher)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
10	0	0	0			P 29. Did you participate in developing the current IEP for your child?			
10	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			
1	0	8	1			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?			
10	0	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
8	2	0	0			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	8	0			P 32b. If no, what training or support would assist you? Specific strategies for working with student. Information on IEPs so I don't have to find it myself.			
10	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?			
10	0	0	0			P 35. Was the current IEP developed at the IEP meeting?			
7	0	3	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?			
9	0	0	1			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
0	0	8	2			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?			
1	0	8	1			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		10	0			P 65. If you did not participate in your child's IEP meeting, what kept you from participating?			
5	0	5				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
4	0	6				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	0	6				GE 76. Were those recommendations considered by the IEP team?			
7	0	3				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?			
6	0	4				GE 87. Do you provide progress monitoring data as part of the IEP development process?			
						IEP CONTENT			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
10	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?			
10	0	0	0			P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons.			
9	0	1				GE 81. Are this student's goals based on the PA Academic Standards 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?			
10	0	0				SE 98. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?			
8	1	1				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
8	1	1				SE 103. Are the student's annual goals based on the PA Academic Standards or, if appropriate, alternate standards?			
5	1	4				SE 104. If appropriate, are the student's annual goals based on functional performance?			
5	0	5				SE 106. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	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?			
5	0	5				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?			
4	0	6				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA, PASA, and other district-wide/charter school-wide assessments?			
9	0	1				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
10	0	0				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	0				SE 117b. If yes, in what ways? Socialization Socialization Socialization Peer modeling & socialization. Peer modeling & socialization. Peer modeling & socialization. Peer motivation & support. Academic growth. Improvement in learning. Improved behavior, more academic growth.			
0	0	10				SE 117c. If no, what does this student need that he/she is not receiving?			
8	1	1				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)			
10	0	0	0			P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	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?			
					8 0 1 0 0 1	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			
					10 0 0 0 0 0	P 58. My child's progress is reported to me by the school in a manner that I understand. Always Sometimes Rarely Never Don't Know Does not Apply			
10	0	0	0			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
9	1	0				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
9	1	0				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
4	0	6				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	2	6				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? To meet the student's needs. Area of need.			
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? IEP team decision. IEP team decision.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	0	6				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?			
0	0	10				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
7	0	3				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?			
8	0	2				SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
8	1	1			11%	SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP?	District provided new reevaluation and IEP within 30 days to assure appropriate services are delivered to student.	05/24/2013 IU 12, BSE resources are available	04/30/2013
7	0	3				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?			
6	0	4				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
4	0	6				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
6	0	4				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	1				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)			
0	0	8	2			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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	0	3	0			P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting?			
7	1	2	0			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
6	0	3	1			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
0	0	8	2			P 46. If you did not agree with the decision on ESY eligibility, were you given a written notice (NOREP/PWN) explaining that you could ask for a due process hearing?			
0	0	8	2			P 47. If your child was determined to be eligible for ESY services, did the IEP team decide upon the goals and services needed for the ESY program?			
6	0	4				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
0	0	10				SE 122. If this student was determined to be ESY eligible, did the IEP team determine what goals and services were needed and include them in the IEP?			
0	0	10				SE 122a. At the most recent IEP meeting, did the IEP team discuss the development of a plan to transition this student back into the school district (or charter school if student is enrolled in a charter school) with supplementary aids and services?			
0	0	10				SE 122b. Are staff from the home district (or charter school if student is enrolled in a charter school) involved with the planning and implementation of this student program?			
0	0	10				SE 122c. Does this student go on field trips, attend school functions or participate in extracurricular activities with his/her same age/grade peers who are non-disabled?			
0	0	10				SE 122d. Does this student need supplementary aids and services to participate in non-academic and/or extra-curricular activities?			
0	0	10				SE 122e. If yes, are needed supplementary aids and services being provided to this student?			
0	0	10				SE 122f. Are there routine opportunities for this student to interact with non-disabled peers that are planned and/or facilitated by school personnel?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						SECONDARY TRANSITION (Parent & Special Education Teacher)			
0	0	9	1			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
10	0	0	0			P 50a. In the most recent IEP meeting for your child, did you discuss whether your child could be educated in a general education classroom for the entire school day?			
6	2	2	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	4	0			P 50c. If yes, what reasons were discussed for recommending removal? One on one. Class one on one. Based on needs. Don't know. Extra help in reading. Deficiency in content areas.			
0	0	4	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided? IEP team decision. IEP team decision. IEP team decision. Don't know. Time needed for reading instruction. Time for tutoring.			
9	0	0	1			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?			
10	0	0	0			P 50f. In your opinion, is your child benefiting from participation in the general education classroom?			
0	0	0	0			P 50g. If yes, in what ways?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>More involved. Doing well. Integrating into programming. Skills improving. Skills improved. Peer interaction. Improvement in content areas. Improved reading ability. Peer motivation & reading improvement. Academically</p>			
0	0	10	0			P 50h. If no, what does your child need that he/she is not receiving in the class?			
					<p>0 Always 0 Sometimes 0 Rarely 0 Never 0 Don't Know 10 Does not Apply</p>	P 59. I am satisfied with the transition services developed for my child.			
					<p>10 Always 0 Sometimes 0 Rarely 0 Never 0 Don't Know 0 Does not Apply</p>	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment.			
0	0	10				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
2	0	8				SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting?			
						Topical Area 6: NOREP/PWN			
						(File Reviews)			
10	0	0				FR 328. NOREP/PWN is present in the student file			
10	0	0				FR 329. Demographic data			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 330. Type of action taken	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 BSE, PATTAN, IU 12 resources are available.	
8	2	0			20%	FR 331. A description of the action proposed or refused by the LEA	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 BSE, PATTAN, IU 12 resources are available.	
8	2	0			20%	FR 332. An explanation of why the LEA proposed or refused to take the action	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 BSE, PATTAN, IU 12 resources are available.	
9	1	0			10%	FR 333. A description of the other options the IEP team considered and the reason why those options were rejected	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 BSE, PATTAN, IU 12 resources are available.	
8	2	0			20%	FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 BSE, PATTAN, IU 12 resources are available.	
5	2	3			29%	FR 335. Description of other factor(s) relevant to LEA's proposal or refusal	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 BSE, PATTAN, IU 12 resources are available.	
8	2	0			20%	FR 336. Educational placement recommended (including amount and type)	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 BSE, PATTAN, IU 12 resources are available.	
9	1	0			10%	FR 337. Signature of school district superintendent or charter school CEO or designee	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 BSE, PATTAN, IU 12 resources are available.	
9	1	0			10%	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.)	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 BSE, PATTAN, IU 12 resources are available.	
9	1	0			10%	FR 339. Parent has selected a consent option	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 BSE, PATTAN, IU 12 resources are available.	
9	1	0			10%	FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP	Charter School will provide training for staff. Improvement will be evidenced through file reviews.	04/24/2014 BSE, PATTAN, IU 12 resources are available.	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						INTERVIEW RESULTS (Parent)			
0	0	9	1			P 34. If services that you requested for your child were rejected by the school, did you receive a written notice (NOREP/PWN) explaining why the request was rejected?			
					8 1 1 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)			
					9 1 0 0 0 0	P 54. I am a partner with school personnel when we plan my child's education program. Always Sometimes Rarely Never Don't Know Does not Apply			
		0	0		1 4 1 2 2 1 6	P 66. Tell me anything you really like about your child's special education program. b. progress reports g. staff open to suggestions, good communication h. follow the IEP i. support services j. student ratios k. staff's understanding and attitude n. other Very accommodating. Parent involvement. My child is making incredible progress with the help of the special ed teacher. Staff have been extremely helpful. One on one support services. Staff			
		4	0			P 67. Tell me anything you would like to change about the program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					1 1 1 4	b. progress reports d. staff's knowledge, training i. support services n. other Training for parents. Weekly feedback. Assisting parents of children with disabilities. Be more proactive with student's program so I don't have to always be the one suggesting things.			
		0	0		2 5 2 1	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. a. Very strongly agree b. Strongly agree c. Agree f. Very strongly disagree			
						P 69. Additional comments about your child's program. Student improving. All is going well. Wonderful school, good change for student, adding a special ed teacher has made a big difference.			
10	0	0				SE 101. Do you hold the required certification to implement this student's program?			
10	0	0				SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10				SE 101b. If no, what training or support would assist you?			
						Topical Area 8: Student Interview Results			
			0			S 126. What kind of support are you currently receiving?			
0	0	0	0			S 127. Is this support enough to help you be successful in your school program?			
					0 0 0 0 0	S 128. How satisfied are you with your high school educational program? Very Somewhat A Little Not at All Don't Know			
						S 129. What do you like best about the program?			
						S 130. What do you like least about the program?			

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

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0		0			S 144. Is that transition plan being followed? Other			
0	0		0			S 145. Did you discuss what you would do after graduation or finishing high school? Other			
			0			S 146. Which of the following agencies participate in your IEP development?			
0	0		0			S 147. If any agency participated in your IEP did they assist you or provide services? Other			
						S 148. Comments			
0	0	0	0			S 149. Do you participate in any activities in the community?			
						S 150. If yes, which ones?			
						S 151. If no, why not?			
						S 152. Are there any other agencies that could help you within the community?			
						Topical Area 9: Other Non-compliance Issues			
						Topical Area 10: Other Improvement Plan Issues			
						FSA 15A Parent Survey Results	The Charter School will develop a parent training plan based on parent identified needs. Evidence of change: The charter school will submit the improvement plan to the BSE adviser by October 31.	10/31/2013 IU 12, PaTTAN and BSE staff	
						FSA 19A Teacher Survey Results	The Charter School will develop a personnel training program based on identified staff needs. Evidence of change: The charter school will submit the improvement plan to the BSE adviser by October 31.	10/31/2013 IU 12, PaTTAN and BSE staff	

This was our first year as a Title 1 school and we were not audited. This page would not accept this and I was told by your staff, Christopher Netter, to put this year even though we were not audited.

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

Name of School GETTYSBURG MONTESSORI CHARTER SCHOOL
 Address of School 120 East Broadway Gettysburg, PA
17325

CEO Signature _____

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	369
	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	14,245
6700		REVENUES FROM STUDENT ACTIVITIES	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	236
	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	4,995
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	1,476,578
	6941	Regular Day School Tuition	76,571
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	

	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	1,311
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	
	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	-
	7330	Health Services (Medical, Dental, Nurse, Act 25)	1,736
	7340	Unassigned	
	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	
7400		VOCATIONAL TRAINING OF THE UNEMPLOYED	
7500		STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS	
	7502	Dual Enrollment Grants	
	7503	Project 720/High School Reform	
	7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	
7600		REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS	
7800		REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS	
	7810	State Share of Social Security and Medicare Taxes	
	7820	State Share of Retirement Contributions	51,831
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	
	7990	Other Technology Grants	
8000		REVENUE FROM FEDERAL SOURCES	

8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	
	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	15,764
	8520	Vocational Education	
	8530	Child Nutrition Program	-
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	11,918
	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			1,655,555

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

Name of School GETTYSBURG MONTESSORI CHARTER SCHOOL

Address of School 120 East Broadway Gettysburg, PA 17325

CEO Signature _____

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

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	705,804
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	63,608
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	19,302
	2130 Attendance Services	
	2140 Psychological Services	
	2150 Speech Pathology and Audiology Services	
	2160 Social Work Services	
	2170 Student Accounting Services	
	2190 Other Pupil Personnel Services	19,530
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	74
	2360 Office of the Superintendent (Executive Director) Services	143,241
	2370 Community Relations Services	

	2380	Office of the Principal Services	
	2390	Other Administration Services	22,096
2400		SUPPORT SERVICES - PUPIL HEALTH	56,123
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	70,884
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	
	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	181,632
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	22,072
2800		SUPPORT SERVICES - CENTRAL	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	26,412
	2830	Staff Services	
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	120,886
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	13,139
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	13,789
	3250	School Sponsored Athletics	
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	
5200		FUND TRANSFERS	
5300		TRANSFERS INVOLVING COMPONENT UNITS	
5400		INTRAFUND TRANSFERS OUT	
5800		SUSPENSE ACCOUNT	
5900		BUDGETARY RESERVE	
TOTAL EXPENDITURES			1,478,591

**TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND
BALANCE AS OF JUNE 30, 2013**

176,964