

Imani Educationl Circle CS

Charter Annual Report

07/01/2013 - 06/30/2014

School Profile

Demographics

5612 Greene St
Philadelphia, PA 19144
(215)713-9240

Phase:

Phase 3

CEO Name:

Francine Fulton

CEO E-mail address:

ffulton@imanicircle.org

Governance and Staff

Leadership Changes

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

Imani Education Circle Charter School has benefited greatly from a talented, committed, and stable administrative team and Board of Trustees. There were no leadership changes in 2013-14 on the Board of Trustees or in the school administration.

Board of Trustees Meeting Schedule

Location	Date and Time
Imani Education Circle Charter School - 5612 Greene Street, Philadelphia, PA --2nd Fl. Conference Room	4/16/2014 4:00 PM
Imani Education Circle Charter School - 5612 Greene Street, Philadelphia, PA --2nd Fl. Conference Room	5/25/2014 4:00 PM
Imani Education Circle Charter School - 5612 Greene Street, Philadelphia, PA --2nd Fl. Conference Room	9/18/2014 4:00 PM
Imani Education Circle Charter School - 5612 Greene Street, Philadelphia, PA --2nd Fl. Conference Room	10/16/2014 4:00 PM
Imani Education Circle Charter School - 5612 Greene Street, Philadelphia, PA --2nd Fl. Conference Room	11/20/2014 4:00 PM
Imani Education Circle Charter School - 5612 Greene Street, Philadelphia, PA --2nd Fl. Conference Room	12/18/2014 4:00 PM
Imani Education Circle Charter School - 5612 Greene Street, Philadelphia, PA --2nd Fl. Conference Room	1/15/2015 4:00 PM
Imani Education Circle Charter School - 5612 Greene Street, Philadelphia, PA --2nd Fl. Conference Room	2/12/2015 4:00 PM
Imani Education Circle Charter School - 5612 Greene Street, Philadelphia, PA --2nd Fl. Conference Room	3/12/2015 4:00 PM
Imani Education Circle Charter School - 5612 Greene Street, Philadelphia, PA --2nd Fl. Conference Room	6/18/2015 4:00 PM

Professional Staff Member Roster

There are no professional staff members.

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

PDF file uploaded.

Quality of Teaching and Other Staff

Position Categories	All Employed per Category	Appropriately Certified	Promoted	Transferred	Terminated	Contracted for Following Year
Chief Academic Officer/Director	0.00	0.00	0.00	0.00	0.00	0.00
Principal	1.00	1.00	0.00	0.00	0.00	1.00
Assistant Principal	0.00	0.00	0.00	0.00	0.00	0.00
Classroom Teacher (including Master Teachers)	19.00	18.00	0.00	0.00	0.00	12.00
Specialty Teacher (including Master Teachers)	3.00	3.00	0.00	0.00	0.00	2.00
Special Education Teacher (including Master Teachers)	2.00	2.00	0.00	0.00	0.00	2.00
Special Education Coordinator	0.00	0.00	0.00	0.00	0.00	0.00
Counselor	1.00	1.00	0.00	0.00	0.00	1.00
Psychologist	0.00	0.00	0.00	0.00	0.00	0.00
School Nurse	0.00	0.00	0.00	0.00	0.00	0.00
Totals	26.00	25.00	0.00	0.00	0.00	18.00

Further explanation:

We have interpreted the intent of the chart above to be to track staff turnover during 2013-14 and staff retention from 2013-14 to 2014-15. The “Promoted,” “Transferred,” and “Terminated” columns reflect turnover among those staff employed at the start of the 2012-13 school year (as reflected in the “All Employed per Category” column) during the course of the 2013-14 school year. The “Contracted for Following Year” column reflects solely those staff who were employed at the beginning of the 2013-14 school year, who are returning for 2014-15 in the same position category. This chart does not reflect any new hires for 2014-15, and, as such, a reduction between the number of staff in “All Employed per Category” and the number of staff in “Contracted for the Following Year,” does not necessarily indicate a reduction in positions for the upcoming school year.

Fiscal Matters

Major Fundraising Activities

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

In 2013-14, Imani continued to implement the 21st Century grant awarded in 2010-2011 for an After School Program. The program addresses the individual needs of students at risk of educational failure in order to help them reach their potential. In addition to academic performance boosting, the program aims to teach the students real world problem solving strategies, provide the families with services necessary for their child's health and prosperity. Beyond this important grant, Imani conducted a number of small-scale fund-raising activities in 2013-14, many of which were parent led. These fundraisers included Claire's gourmet, two Scholastic Book Fairs, a skating party, and school-wide pretzel sales every Wednesday. The proceeds from these fundraisers went to various student activities and projects. Also, Imani continued a two-pronged fundraising approach of seeking out major grants to support school priorities paired with robust student- and parent-driven sales and events that support student activities.

Looking ahead to 2014-15, Imani intends to employ similar programming—small-scale student and parent sales like book fairs and pretzel sales, and grant writing to continue to augment major initiatives.

Fiscal Solvency Policies

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

There were no major changes to Imani's policies and procedures to ensure and monitor fiscal solvency in 2013-14. The school continued to operate under internal control procedures that protect the fiscal solvency of the school, including the requirement for dual signatures on all checks, monthly financial reporting to the Board, and segregation of duties. Imani's internal controls are designed to safeguard assets, detect losses from error or employee dishonesty, provide compliance with federal and state laws, and produce timely and accurate financial information. One fundamental concept in our internal controls policy is the segregation of duties. Imani's aims to protect our assets without impairing efficiency and contracts with an external business services company – OmniVest Properties Management, LLC – who ensures that the general ledger structure and account classifications are in accordance with the Pennsylvania Department of Education guidelines. Imani also utilizes OmniVest's internal controls and procedures, which include annual and monthly budgeting, cash management, general ledger control, monthly financial reporting, and account reconciliation.

The internal controls policy (attached) outlines procedures for General Accounting, Cash Management, Management Reporting, Purchasing, Payroll, School Property, Petty Cash, Credit Cards and Grants Management. Imani's financial controls start at the Budget Process. OmniVest

prepares a comparison of the current budget, develops a Latest Estimate (LE) and projects a new Fiscal Year budget along with the assumptions used. The budget is reviewed with the Leadership Team and adjusted to reflect the school's mission-driven educational priorities (e.g. new curriculum needed, new staff needed, etc.). After the adjustments are made, a Board meeting occurs to review the proposed budget in detail. After that Board meeting, adjustments are made and a second Board meeting occurs to formally approve the budget.

At each monthly Board meeting a financial review is presented to the Board comparing the month and YTD Actual versus Budget numbers. Financial controls continue at the purchasing level. The purchase orders at the School are approved by the CEO. When the invoices arrive they are reviewed by the Business Manager for confirmation that the material arrived and the invoices are correct. Once a week, the Business Manager prepares an Accounts Payable Transmittal, which summarizes all the weekly invoices for the CEO's approval. Upon receipt of the approval, the transmittal is forwarded to OmniVest who reviews and enters the payables into the accounting system.

Bank reconciliations are performed by OmniVest's Comptroller independent from the School's Business Manager and the OmniVest accountant assigned to Imani (who enters it into the system). The payroll process also follows a financial control process. The School's Office Manager tracks and records the number of hours worked by each employee and sends a payroll report to OmniVest. At that point, OmniVest reviews information for reasonableness and enters the confirmed data into the payroll system. After the payroll information is entered, there are a set of reports that OmniVest reviews before the final submission. All payroll checks are received by OmniVest for a final review before the checks are actually handed to the employees or direct deposited into their accounts.

Fiscal Solvency Policies

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

Files uploaded:

- Imani_Internal Controls Policy.pdf

Accounting System

Changes to the accounting system the charter school uses:

There were not any significant changes to Imani's accounting system in 2013-14. Since June 2009, Imani has contracted with OmniVest Properties Management, LLC to provide its back office and fiscal management services.

OmniVest ensures that the general ledger structure and account classifications are in accordance with the Pennsylvania Department of Education guidelines. Imani also utilizes OmniVest Management, LLC's internal controls and procedures, which include annual and monthly budgeting, cash management, general ledger control, monthly financial reporting, and account reconciliation. The accounting software system used is QuickBooks Premier Accountant Edition 2012. This software is customized with the Pennsylvania State Chart of Accounts for

Pennsylvania Public Schools. The school is 100 percent compliant with the Pennsylvania State Chart of Accounts for PA Public Schools. All of the school's financial and budgetary reporting is prepared in accordance with the Generally Accepted Accounting Principles (GAAP) and the applicable standards set by the Government Accounting Standards Board, including GASB 34 and GASB 54. The school follows all relevant laws and regulations that govern charter schools within the Commonwealth of Pennsylvania. Additionally, U.S. Government laws and regulations that relate to grant funding are adopted as the grant funding is received.

Preliminary Statements of Revenues, Expenditures & Fund Balances

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

PDF file uploaded.

Financial Audits

Basics

Audit Firm: J. Miller and Associates, LLC
 Date of Last Audit: 06/30/2013
 Fiscal Year Last Audited: 2013-2014

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 school's Board of Trustees has engaged J. Miller and Associates, LLC (CPAs for non-profits) to conduct our audit for the fiscal year ended June 30, 2014. This audit report for fiscal year ended June 30, 2014 is expected to be completed in November 2014. Imani will provide PDE and the School District of Philadelphia with a copy of this audit report immediately upon its completion.

To date, the school has an audit report for each fiscal year through June 30, 2013. The Independent Auditor's Report for fiscal year ending June 30, 2013 (including the Management's Discussion and Analysis) is attached to this report. It was prepared by J. Miller and Associates, LLC and completed on May 13, 2014. A summary of audit results includes the following:

- The auditor's report was unqualified.
- The report did not identify any deficiencies in internal control over financial reporting that were considered to be material weaknesses.
- The results of the auditor's tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*

Financial Audit Report

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

PDF file uploaded.

Citations

Financial audit citations and the corresponding Charter School responses

Description	Response
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Federal Programs Consolidated Review

Basics

Title I Status: Yes
 Date of Last Federal Programs Consolidated Review: 04/03/2012
 School Year Reviewed: 2011-12

Federal Programs Consolidated Review Report

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

PDF file uploaded.

Citations

Federal Programs Consolidated Review citations and the corresponding Charter School responses

Description	Response
Topic: Title I, Highly Qualified/ Issue: All core content area teachers employed by the LEA are highly qualified.	In the 2011-12 school year, Imani employed 22 core content teachers. Of these teachers, 20 were highly qualified at the time of our Consolidated Review. Our official PIMS HQT percentage for 2011-12 was 90.9%. In 2012-13, the two NHQTs are no longer employed by Imani,

	<p>and the school implemented strict recruitment, hiring, and rostering strategies to ensure that we would meet the 100% HQT requirement. These efforts were successful. Of the 20 core content teachers in 2012-13, all 20 teachers are highly qualified. The attached chart (submitted to PDE's Division of Federal Programs) provides the requested information on Imani's HQT status for 2012-13.</p>
<p>Topic: Title I, Highly Qualified/ Issue: All instructional paraprofessionals supported by Title I are highly qualified.</p>	<p>Imani is a Title I Schoolwide program. In 2011-12, Imani employed 5 paraprofessionals. Of those paraprofessionals, three met the highly qualified requirements (60%). Due to budgetary constraints at the school, two paraprofessional positions were eliminated for the 2012-13 school year. And, when staff turnover required us to hire one new paraprofessional for 2012-13, Imani adhered to strict job requirements and hiring practices to ensure we met the 100% HQ requirement. As a result, all three of our paraprofessional meet the definition of highly qualified in 2011-13. The attached chart (submitted to PDE's Division of Federal Programs) provides the requested information on Imani's paraprofessional status for 2012-13.</p>

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
Alexis Gutierrez: Special Education Coordinator (5-8); Learning Support Teacher; Resource Room	Imani	1
Gwendolyn Washington-Smith: Special Education Paraprofessional	Imani	1
Shena Lee: Special Education Coordinator (K-4); Learning Support Teacher; Resource Room	Imani	1
Tamara Lemmon: Guidance Counselor	Imani	1

Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
Barbara Still – School Psychologist	24 Hours	Outside	69

		Contractor	
Catapult – Speech and Language & Occupational Therapy	24 Hours	Outside Contractor	26
IMA Educational Services (Nsimam Camara) – Special Education Consultation	10 Hours	Outside Contractor	10 or fewer
NPsyT (Dr. Daniel Lee) – Special Education Consultation	10 Hours	Outside Contractor	10 or fewer

Special Education Cyclical Monitoring

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

05/20/2013
Not Provided

Special Education Cyclical Monitoring Report

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

PDF file uploaded.

Facilities

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

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

Communication equipment: \$71,152.00

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

\$71,152.00

Facility Plans and Other Capital Needs

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

Imani does not have any immediate facility plans or capital needs beyond minor repairs and maintenance.

Memorandums of Understanding

Organization	Purpose
Baba Got It	Performing Arts/Music
Barbara Still	Psychological Services
Catapult	Speech and Occupational Therapy Services
IMA Educational Services (Nsima Camara)	Special Education/ELL Services
JPA Associates	Legal, Management, Compliance Services
MAACS, Inc.	Nursing Services
N-PSY-T (Daniel Lee)	Psychological Services
OmniVest Management, LLC	Business Management
Philadelphia Police Department	Establishes a relationship of cooperation and mutual support and to maintain a safe school environment.
Phocused on Learning	Professional Development Services
Susan Ostrich	Professional Development Services
Team Clean	Custodial Services

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 Stephanie Johnson on 7/31/2014

President, Board of Trustees

Affirmed by Francine Fulton on 7/31/2014

Chief Executive Officer

Charter School Law Affirmation

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

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

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

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

Affirmed by Stephanie Johnson on 7/31/2014

President, Board of Trustees

Affirmed by Francine Fulton on 7/31/2014

Chief Executive Officer

Ethics Act Affirmation

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

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

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

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

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

Affirmed by Stephanie Johnson on 7/31/2014

President, Board of Trustees

Affirmed by Francine Fulton on 7/31/2014

Chief Executive Officer

CERTIFICATION VERIFICATION FORM		Imani Education Circle Charter School		2013-14		YEAR END	
PDE-414	(Name of School)	(School Year)	(Date of Report)				
Complete the following information for all <u>professional staff members</u> .							
Name of employee (List all names in alphabetical order)	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified	
Alexander, Danielle	Not certified	5	All Elementary Subjects	1125	0%	100%	
Brown, Evan	Elementary K-6 -- Inst. I	K	All Elementary Subjects	1125	100%	0%	
Cella (Hurdes), Johanna	Biology -- Inst. I	7-8	Science	1125	100%	0%	
Clark, Eric	Health and Phys. Ed. -- Emerg. Permit	K-8	Physical Education	1125	100%	0%	
DaShields, Melissa	Elementary K-6 -- Inst. I	1	All Elementary Subjects	1125	100%	0%	
Davis, Adrienne	Early Childhood N-3 - Inst. II; Principal K-12 - Admin. I	K-8	Principal	1125	100%	0%	
Davis, Dominique	Elementary K-6 -- Inst. I, Early Childhood N-3 -- Inst. I	6	All Elementary Subjects	1125	100%	0%	
DeHart, Jeffrey	Elementary K-6 - Inst. I	6	All Elementary Subjects	1125	100%	0%	
Doyle, Megan	Elementary K-6 -- Inst. I, ESL, K-12	1	All Elementary Subjects	1125	100%	0%	
DeStefano, Cheryl	Elem. Ed. K-6 - Inst. I, Bus-Computer-Info Tech K-12 -- Inst. I	K-8	Technology	1125	100%	0%	
Frye, Hakim	Mathematics 7-9 -- Inst II; Elementary K-6 -- Inst. II	7-8	Math	1125	100%	0%	
Frye-Thompson, Dana	Elementary K-6 -- Inst. I	2	All Elementary Subjects	1125	100%	0%	
Fulton, Nadege	Early Childhood N-3 - Inst. I	3	All Elementary Subjects	1125	100%	0%	
Gutierrez, Alexis	Special Ed. N-12 -- Inst. 1; Elementary K-6 -- Inst I	5-8	Special Education (learning support)	1125	100%	0%	

Lee, Shena	Special Ed. N-12 -- Inst. 1; Elementary K-6 -- Inst I	K-4	Special Education (learning support)	1125	100%	0%
Lemmon, Tamara	Elem. School Counselor -; Secondary School Counselor - Ed. Spcst. I	K-8	School Counselor	1125	100%	0%
Lewis, Anita	English 7-12 -- Inst. I	7-8	English	1125	100%	0%
McElveen-Clark, LaVenus	Art K-12 - Inst. II	K-8	Art	1125	100%	0%
Nesby, Shavonne	Elem. K-6 -- Inst. I; Special Ed. N-12 -- Inst. I; Reading Specialist -- Inst. I	6	All Elementary Subjects	1125	100%	0%
Ponzo, Amatise	Elementary K-6 -- Inst. I	4	All Elementary Subjects	1125	100%	0%
Rodgers, Lya	Elementary K-6 -- Inst. I	K	All Elementary Subjects	1125	100%	0%
Simpson, Lisa	Special Ed. N-12 -- Inst. 1; Elementary K-6 -- Inst I	2	All Elementary Subjects	1125	100%	0%
Smith, Monique A.	Elementary K-6 -- Inst. I	4	All Elementary Subjects	1125	100%	0%
Sumlin, Marva	Citizenship 7-12 -- Inst. I	7-8	Social Studies	1125	80%	20%
Tarasevich, Ashley	Elementary K-6 -- Inst. I	4	All Elementary Subjects	1125	100%	0%
Wilkins, Kimberly	Elementary K-6 - Inst. II	K-8	Master Teacher	1125	100%	0%
Wilkerson, Bridgett	Elementary K-6 -- Emerg. Permit	3	All Elementary Subjects	1125	100%	0%



EDUCATION CIRCLE CHARTER SCHOOL

INTERNAL CONTROLS POLICY

The Charter School, under the direction of the Board of Trustees, is required to establish and maintain adequate accounting records and internal control procedures. Internal control consists of five components: control environment, risk assessment, control activities, information and communication, and monitoring. The objectives of internal control relate to financial reporting, operations, and compliance.

The Charter School and all levels of management are responsible for preventing and detecting instances of fraud and related misconduct and for establishing and maintaining proper internal controls that provide security and accountability of the resources of the school. Management is also responsible for recognizing risks and exposures inherent to these areas of responsibility and for being aware of indications of fraud or related misconduct.

Any employee with reasonable basis for believing fraudulent or related misconduct has occurred should report such incidents to the appropriate authority within the school, the charter authorizer, or the Office of the Inspector General.

Internal control policies provide the Charter School with the foundation to properly safeguard its assets, implement management's internal policies, provide compliance with state and federal laws and regulations and produce timely and accurate financial information. A fundamental concept in a good system of internal control is the segregation of duties. Although the size of the Imani Charter School's accounting staff prohibits complete adherence to this concept, implementing the following practices will improve existing internal control without impairing efficiency. Internal controls are hereby adopted in the following areas:

100. General Accounting Procedures
200. Cash Management Procedures
300. Management Reporting Procedures
400. Purchasing Procedures
500. Payroll Procedures
600. School Property Procedures

Compliance with Laws

The Charter School will follow all the relevant laws and regulations that govern Charter Schools within the Commonwealth of Pennsylvania. Additionally, U.S. Government laws and regulations that relate to grant funding will be adopted as the grant funding is received.

Record Keeping

To provide an accurate and auditable record of all financial transactions, the school's books, records, and accounts are maintained in conformity with generally accepted accounting principles as required by the Commonwealth's statutes, applicable to Charter Schools.

Further, the school specifically requires that:

- No funds or accounts may be established or maintained for purposes that are not fully and accurately described within the books and records of the school.
- Receipts and disbursements must be fully and accurately described in the books and records.
- No false entries may be made on the books or records nor any false or misleading reports issued.
- Payments may be made only to the contracting party and only for the actual services rendered or products delivered. No false or fictitious invoices may be paid.

100. GENERAL ACCOUNTING PROCEDURES

101. General Accounting System Design

Control Objective

To establish a coding structure that supports financial reporting and management's decision-making.

Major Controls

A. Finance/HR Clerk Trained in Chart of Accounts/Coding Structure

The school will use the Pennsylvania Department of Education Chart of Accounts. To support decision-making, the Finance/HR Clerk, will be trained in this coding structure, including designations for grants or other funding to be accounted for separately.

B. Prohibiting Adjustments

No transaction shall be posted to a prior year or prior month by the Charter School's accounting staff; nor shall any transaction be changed or deleted by the Charter School's accounting staff. If deemed necessary, the Charter School's accounting firm with prior board approval shall make such adjustments.

B. Establishment of Control Accounts

Control accounts for fixed assets, accounts receivable and accounts payable will be established with subsidiary detail listings and will be reconciled monthly to these control accounts.

C. Use of Contra Accounts

If necessary, the accounting structure provides for offsetting contra accounts (e.g. an allowance for doubtful accounts, accumulated depreciation) to adjust historical cost to current levels for financial reporting purposes.

102. General Ledger Activity

Control Objective

To ensure that all General Ledger entries are current, accurate, and complete.

Major Controls

A. Timeliness of Entries

All entries are made soon after the underlying accounting event to ensure the financial records and reporting is current.

B. Support Documentation

All entries are supported by adequate documentation that clearly indicates the justification and authorization for the transaction.

C. Audit Trail

A complete audit trail is maintained by the use of reference codes, from source documentation through the books of original entry and general ledger, to periodic reporting statements.

Procedures

1. Financial data on source documentation is verified against original documents (e.g., invoice, purchase order, etc.) by the Finance/HR Clerk before forwarding to external management company for entry into the accounting system.
2. Each source document in the accounting system is reviewed by the Finance/HR Clerk and approved by the Chief Executive Officer (CEO).
3. Provision is made for using recurring General Journal entries for certain transactions, such as recording the monthly portion of prepaid insurance.
4. Non-recurring entries, such as for correcting entries, recording accruals, and recording non-cash transactions, are prepared as circumstances warrant and on an as needed basis.
5. All entries in the books of original entry (e.g., cash receipts journal and disbursements) are made soon after the accounting event from authorized forms, and are prepared and reviewed by qualified accounting personnel at the school's external management company.
6. All General Journal entries are supported by General Journal Vouchers that have supporting documentation attached, and are approved by the Controller of the school's external management company.

103. General Ledger Close-Out

Control Objective

To ensure the accuracy of financial records and reports.

Major Controls

A. Trial Balance

Monthly, a trial balance is prepared by the school's external management company to ensure the accuracy of the general ledger account balances.

B. Reconciliation of General Ledger Control Accounts with Subsidiary Ledgers

Reconciliations are prepared on a monthly basis.

Procedures

1. At the end of each month, a trial balance of all general ledger accounts is prepared by the school's external management company.
1. Reconciliation between the general ledger control accounts and the subsidiary ledgers are completed by the school's external management company.
2. At fiscal year end and after the annual audit, all income and expense accounts are closed out, and the general ledger balances are agreed to the audited financial statements.

200. CASH MANAGEMENT PROCEDURES

201. Cash Receipts

Control Objective

To record cash receipts completely and accurately and to prevent the diversion of cash assets.

Major Controls

A. Cash Receipts Policies

The Charter School has internal control systems in place to monitor cash receipts, and ensure that deposits are made in a timely manner. Occasionally, the school also uses electronic fund transfers to accelerate deposits.

B. Internal Accounting Controls

- Opening of mail is assigned to an employee with responsibilities independent of access to files or documents pertaining to accounts receivable or cash accounts.
- Listed receipts and credits are compared to accounts receivable and bank deposits.
- General Ledger control accounts are reconciled with Accounts Receivable Subsidiary Ledger.

Procedures

1. All incoming mail is opened by the school's Administration Assistant.
2. All checks are restrictively endorsed immediately by the Finance/HR Clerk (using the school stamp).
3. The Finance/HR Clerk prepares deposit slips.
4. A copy of each check to be deposited is made and attached to a copy of the deposit slip and submitted to the school's external management company to be filed to provide support for all deposits.
5. The external management company inputs journal entries.
6. The Finance/HR Clerk makes deposits on a daily or no later than on a weekly basis. If deposits are made other than daily, the deposit should be maintained in a secure area with limited access.
7. Reconciliation of cash receipts to deposit slips and bank statements are performed by the external management company on a monthly basis.

202. Cash Disbursements

Control Objective

To disburse cash for authorized purposes and record cash disbursements completely and accurately.

Major Controls

- Pre-numbered checks and special check protective paper.
- Match disbursement records against accounts payable/open invoice files.
- Bank statements reconciled to cash accounts and any outstanding checks verified by external management company, if applicable.
- Supporting documentation canceled to prevent resubmission for payment.
- Detailed comparison of actual vs. budget disbursements on a periodic basis.
- Separation of duties to the extent possible for an organization the size of the school.

Procedures

1. Upon receipt of invoice, the Finance/HR Clerk or department head indicates on the invoice that the prices, quantity, shipping, and cash discounts are correct and that goods and/or services have been received by initialing such.
2. The Business Manager lists the invoice on an Accounts Payable Transmittal Sheet and signs this form authorizing that the invoices have been reviewed and are deemed correct.
3. The CEO shall review the Accounts Payable Transmittal Sheet and the accompanying invoices. His/her signature on the form, along with the Finance/HR Clerk's, authorizes the payment of the invoices listed therein.
4. The Accounting Specialist at the external management company shall cancel invoices by using a rubber stamp titled "PAID" which provides spaces to indicate the date paid, check number, etc. on the invoice.
5. Checks require one signature, typically the school's CEO. Checks are mailed directly to the school for review and signature then mailed to the vendor.
6. On a periodic basis, cash disbursement records are matched against accounts payable/open invoice files for any discrepancies.
7. Bank statements are reconciled soon after receipt by the external management company.

300. MANAGEMENT REPORTING PROCEDURES

301. Budgets

- A. The Charter School prepares an annual operating budget of revenues and expenses and a capital budget. These budgets and projections are reviewed and approved by the Board of Trustees on or before June 30 each year and modified, as necessary.
- B. Financial statements displaying budget vs. actual results are prepared by the external management company and reviewed by Audit/Finance Committee and presented to the Board of Trustees at each monthly board meeting.

Control Objective

To effectively support the preparation of the annual budget and its periodic review.

Major Controls

A. Budget Process

The external management company and the Audit/Finance Committee work with the charter administrative leadership (including the CEO and Finance/HR Clerk) to prepare the annual operating and capital budgets, with input from the all department heads. The budgets are submitted to the Board of Trustees for review and approval.

B. Internal Accounting Controls

Accuracy and completeness of the budgets and projection.

Procedures

1. Each spring, the charter school leadership assesses each department's needs for the upcoming school year, including staffing and capital expenditures and provides this data to the external management company.
2. In preparation of the annual operating and capital budgets and cash flow projection, the external management company prepares preliminary budgets for review by the charter administrative leadership in consultation with the Audit/Finance Committee.
3. To support the budgets and projection estimates, the external management company prepares current year-to-date financial data with projections of year-end totals.
4. The charter administrative leadership in consultation and the Audit/Finance Committee reviews the budgets submitted for completeness and reasonableness.
5. The Audit/Finance Committee presents the proposed budget to the Board of

- Trustees for review, discussion, and (as necessary) amendment.
6. The Board of Trustees approves and adopts the final budgets by June 30 each year.
 7. The adopted budget totals are entered in the general ledger by the external management company for the new fiscal year, in order to prepare budget to actual reports.
 8. The adopted budget is submitted to the Pennsylvania Department of Education by the external school management company via the PDE-2028 within 15 days of adoption.

302. Financial Reporting

Control Objective

To ensure the accuracy, completeness, and timeliness of financial reporting to support decision-making.

Major Controls

- A. **Schedule**
Monthly financial reports are prepared based on a pre-determined schedule and reviewed by the CEO and Board of Trustees.
- B. **Review and Approval**
Financial reports are reviewed for accuracy and completeness.
- C. **Audit**
The annual financial statements of the school are audited by a certified public accounting firm.

Procedures

1. The external management committee prepares monthly budget vs. actual financial reports and the Audit/Finance Committee presents the reports at the Board of Trustees meetings.
2. The school submits to an audit of its financial statements by a qualified certified public accounting firm, in accordance with Governmental Auditing Standards and the Pennsylvania Charter School Law.
3. The school shall submit the audited financial statements to PDE, the PA House of Representatives, and the PA State Senate by November 30.

400. PURCHASING PROCEDURES

The Charter School procures only those items and services that are required to perform the mission and/or fill a bona fide need. Procurements are made using best value contracting which includes assessing the best value considering quality, performance and price. The school will use a competitive procurement process, which requires sound business practices for purchases less than \$15,000. The school will also select the best value by obtaining three written or telephonic quotes for supplies/equipment and construction, repairs, maintenance or work of any nature equal to or greater than \$15,000 and less than \$75,000. Finally, a formal bid process will be used for items greater than \$75,000, in which three bids will be received and evaluated using a formal evaluation process. Professional service contracts (excluding those for construction, reconstruction, repairs, maintenance, or work of any nature upon any school building or school property), professional skill contracts, and personal service contracts are exempt from competitive bidding and quotation requirements.

The School adheres to the following objectives:

1. Procurements will be completely impartial based strictly on the merits of supplier and contractor proposals and applicable related considerations such as delivery, quantity, experience with charter schools, etc.
 2. Make all purchases in the best interests of the school and its funding sources.
 3. Obtain quality supplies/services needed for delivery at the time and place required.
 4. Buy from responsible and dependable sources of supply.
 5. Obtain maximum value for all expenditures.
 6. Deal fairly and impartially with all vendors.
 7. Be above suspicion of unethical behavior at all times; avoid any conflict of interest, related parties or even the appearance of a conflict of interest in the Charter School supplier relationships.
- A. The Charter School will execute a *Purchase Order* for necessary purchases and it shall be approved by CEO. Approval is contingent upon the school's budget and availability of funds.

Control Objective

To ensure that goods and services are acquired at fair and reasonable prices and the highest personal standards of conduct are maintained in all relationships with vendors, suppliers, and subcontractors.

Major Controls

A. Purchase Requirements

The School has developed cost-effective and efficient purchase requirements in order to achieve full and open competition, meet delivery schedules, control inventory and material, and expedite purchases.

B. Encouraging Competition

The School utilizes the following procurement guidelines:

- *Purchases under \$15,000* – The school uses sound business practices when procuring goods and services for amounts less than \$15,000. Expenditures in excess of \$500 but less than \$15,000 are permitted when sufficient funds remain in the budget. Such expenditures must be authorized by the CEO and Board of Trustees. A summary of such expenditures, the name of the vendor, the amount of purchase and the purpose of the purchase must be submitted to the Board of Trustees at each monthly meeting for ratification

- *Purchases from \$15,000 to \$50,000 for supplies/equipment or construction, repairs, maintenance, or work of any nature* – at Written or telephonic price quotations from at least 3 qualified and responsible vendors are required for purchase of supplies costing at least \$15,000 but less than \$50,000. If fewer than three qualified vendors exist in the market area within which it is practicable to obtain quotations, a memo shall be kept on file containing such fact. Written records of telephonic price quotations must be maintained on file for 3 and must contain: the date of quotation, name of vendor, vendor representative name, list and description of supplies quoted, and price of same. It is illegal to evade the provisions of this section 24 P.S. § 8-807.1 by purchasing materials piece-meal for the purposes of avoiding bidding or quotation requirements for transactions which should in the exercise of reasonable discretion and prudence be conducted as one transaction.

- *Purchases greater than \$75,000 for supplies/equipment or construction, repairs, maintenance, or work of any nature* – Bids may be awarded by the Board only after due advertisement once a week for three weeks in not less than two newspapers of general circulation. Proof of

advertisement must be kept to show that a reasonable number of qualified vendors were invited to bid. It is illegal to evade the provisions of this section 24 P.S. § 8-807.1 by purchasing materials piece-meal for the purposes of avoiding bidding or quotation requirements for transactions which should in the exercise of reasonable discretion and prudence be conducted as one transaction.

- The Board recognizes that emergencies may occur when imminent danger exists to persons or property or the continuance of existing school classes is threatened, and time for bidding cannot be provided because of the need for immediate action.
- Professional service contracts (excluding those for construction, reconstruction, repairs, maintenance, or work of any nature upon any school building or any school property), professional skill contracts, and personal service contracts are exempt from competitive bidding and quotation requirements.

C. Selecting the Vendor

The school selects the most responsive and responsible vendor to provide required materials and services, and promotes competition in order to obtain fair and reasonable prices. Vendors are evaluated on a variety of criteria including cost, integrity, record of past performance, financial and technical resources, responsiveness/suitability to school's need, etc.

D. Internal Accounting Controls

- All expenditures are approved by the CEO in accordance to the budget authorized by the Board of Trustees.
- Adoption of policy requires the reporting of unethical conduct to management and subsequent restitution of any gain resulting from such conduct.

Procedures

Purchase Requirements

1. After approval of the annual budget, school's leadership (Instructional Coordinator, Principals, and CEO) reviews the school's needs to uncover patterns of orders, and opportunities for clustering orders, to achieve volume discounts.
2. In preparing purchase requisitions, the CEO or designee identifies minimum needs.

Processing Purchase Orders

1. Purchase Orders are forwarded to Administrative Assistant for CEO review and approval.
2. Purchase Orders include the following:
 - A description of items ordered
 - A cost estimate
 - The required delivery information
 - A statement of the nature and purpose of the procurement
3. Purchase Orders are approved by the CEO, after review of the remaining budget.
4. In addition to forwarding the Purchase Order to the vendor, a copy is forwarded to the external management company.

Obtaining Bids and Quotations

1. The department head requests bids or quotations verbally or in writing on transactions expected to be between \$15,000 and \$75,000. Items greater than \$75,000 will require formal bid requests and evaluation before *Purchase Order* is issued.
2. In evaluating bids received, the external management organization performs and documents a cost or price analysis as one of the bid criteria.

Negotiation and Award

1. Consistent with the school's goal of expanding opportunities for minority business enterprises, companies which are minority or women owned, to the extent they are available locally and qualified, are given an opportunity to bid on a procurement in the school's selection process.
2. Award may be made to other than the low bidder in circumstances where the higher bid demonstrates best value contracting procedures to the school. In such situations, the Business Manager shall prepare a justification statement for such awards, furnishing a brief explanation of the factors leading to such a decision.

500. PAYROLL PROCEDURES

- A. All salaried employees (including 10-month teachers and staff) are paid on a 12-month, bi-weekly schedule from July 1 to the following June 30.
- B. Employee's time is recorded electronically via swipe time card. The records are downloaded and manually entered into a bi-weekly payroll report and forwarded to the external management company.
- C. All employee payroll amounts are calculated based upon approved rates included in the individual's personnel file.
- D. Any changes to the pay rates or benefits are properly authorized.
- E. All payroll taxes—including PSERS deductions—and benefits are properly calculated and any deposits made in a timely manner.
- F. Payroll liabilities and expenses are recorded in the general ledger by the external management company.
- G. All payroll tax reports are prepared in a timely manner and reviewed by a designated individual for accuracy prior to filing.

Payroll procedures are organized under six categories: personnel requirements, personnel data, timekeeping, preparation of payroll, payroll payment, and payroll withholdings.

501. Personnel Requirements

Control Objective

To ensure that the School hires only those employees—full or part-time—that it absolutely needs and exerts tight control over hiring new employees.

Major Controls

Payroll Policies

The School has adopted payroll policies for installing new employees on the payroll system and removing terminated employees from the system, as well as monitoring vacation and sick pay.

Procedures

New Employees

1. Requests for new employees are initiated by the school's administrative leadership and compared with the approved annual personnel budget.
2. A Payroll Information Form is initiated when hiring a new employee. Included on this form are the job description, approved pay rate, and grant funding, if any. Information on this form is reviewed by the Business Manager and communicated to the external management company and outside payroll service provider.
4. New employees complete an *IRS W-4 Form* and I-9.
5. An FBI criminal history background check, Pennsylvania criminal history background check, and Pennsylvania child abuse clearance for each new employee must be submitted to the school prior to the first day of work these reports are placed in the personnel files.

Personal Time and Sick Pay

1. Employees accrue sick time based on the terms of the employee contract.
2. Employee is required to provide at least two weeks advanced notice to supervisors for a vacation and at least one week notice for personal time request.
3. Employees' earned sick time balances are adjusted monthly to reflect time earned and taken and reviewed by the Finance/HR Clerk.
4. Sick leave taken is monitored against each employee's available sick time on an electronic spreadsheet and reviewed by the Finance/HR Clerk.
5. Before any paid time off is paid, a Staff Leave Slip is to be prepared by the employee, which is reviewed and approved by the CEO.
6. Employees are not compensated for nor are they permitted to carry over unused vacation or personal pay.

502. Personnel Data

Control Objective

To calculate and record payroll data accurately and completely for all employees.

Major Controls

- A precise paper trail covering all transactions.
- Changes in personnel data approved by responsible officials.
- Separate payroll and personnel files periodically reviewed and reconciled.

Procedures

1. Changes to personnel data are initiated with a New Hire/Change Form when making changes in new hires, terminations, pay rate changes, or payroll deductions.
2. The CEO authorizes any change to payroll data.
3. Authorized changes are communicated to the external management company who notifies the payroll service provider.
4. A copy of the New Hire/Change Form is retained in the employee's personnel file.

503. Preparation of Payroll & Timekeeping

Control Objective

To ensure that payment of salaries and wages is accurately calculated.

Major Controls

- Time records or contracts are periodically reconciled with payroll records.
- Labor hours are accurately recorded using time clock and any corrections to timekeeping records, including the appropriate authorizations and approvals, are documented on the time sheet forwarded to the external management company
- The Finance/HR Clerk monitors the overall integrity of timekeeping.
- Reconciliation of hours charged on time clock to time sheet and attendance records.
- The responsibility for checking the accuracy of payroll calculations is separated from the responsibility for payroll preparation to the extent possible for the size of the School.

Procedures

Time Clock

- All hourly and salary employees clock in and out using swipe time clock.
- Any errors in clocking in or out are to be communicated by the employee to the Finance/HR Clerk who makes manual adjustments.
- The Finance/HR Clerk uses data about each employee's hours worked from the time clock to prepare a time sheet/spreadsheet for all employees.
- The school-wide payroll report is forwarded to the external management company on a bi-weekly basis.
- The payroll reports received from the payroll service provider (e.g., calculations, payrolls and payroll summaries) are compared with time sheets, pay rates, payroll deductions, compensated absences etc., by the external management company.
- The external management company verifies gross pay and payroll deductions.
- The total hours and number of employees are compared with the totals in the Payroll Register by the Finance/HR Clerk and external management company.
- The Payroll Register is reviewed and approved by the external management company prior to the payroll company issuing final paychecks/direct deposits.

504. Payroll Payment

Control Objective

To ensure payment for salaries and wages by check, direct deposit, cash or other means is made only to employees entitled to receive payment.

Major Controls

- Pre-numbered checks are used and all check numbers are accounted for.
- A complete audit trail on all payroll checks and direct deposit with authorizing signatures at each juncture is maintained.

Procedures

1. Payroll Register is approved by the external management company prior to payroll company cutting and signing checks/direct deposit.
2. Payroll payments by check, direct deposit, or cash are distributed by the School for forwarding to employees and payroll register is filed.
3. The Finance/HR Clerk controls and monitors all undelivered payroll checks.
4. The payroll bank account is reconciled monthly by the external management company.

505. Payroll Withholdings

Control Objective

To ensure that payment withholdings are correctly reflected and paid to the appropriate third parties.

Major Controls

A. Reconciliation of Payment and Payroll Withholdings

Payroll withholdings are recorded in the appropriate General Ledger control accounts and reconciled with payments made to third parties.

B. Internal Accounting Controls

The payroll service provider calculates payroll withholdings, which are reviewed and verified by the external management company.

Procedures

1. The payroll service provider calculates payroll withholdings—including PSERS deductions—for each employee. These are summarized by pay period and recorded in General Ledger.
2. Payments for payroll withholdings are reconciled with the amounts recorded in the General Ledger control accounts by the external management company.
3. The external management company reviews the accuracy and timeliness of payments made to third parties—including PSERS—for payroll withholdings.
4. Original withholding and benefit election forms, maintained in the employee file, are prepared by employee and reviewed and approved on a periodic basis by the Finance/HR Clerk and/or external management company.
5. The external management company prepares and files required PSERS reports and all government reports.

600. SCHOOL PROPERTY PROCEDURES

The Charter School maintains detailed records of all government-furnished property and equipment, with an identification and segregation of property and equipment acquired through government contracts.

601. Identification of Property

The Charter School tags all property upon receipt and assigns an identification number to the property and all applicable documents.

602. Recording and Reporting of Property

Control Objective

To control completely and accurately record fixed asset acquisitions in order to safeguard fixed assets from loss.

Procedures

The Charter School maintains a log identifying all property in its possession, as follows:

- Name and description
- Serial number, model number, or other identification
- Whether title vests with the Charter School or a governmental entity
- Vendor name, acquisition date, and cost
- Location and condition of the equipment
- Ultimate disposition data, including date of disposal and sales price or method of disposal

603. Physical Inventories

Control Objective

To ensure that all recorded assets exist and are in use.

Procedures

- The Charter School performs a physical inventory of all property in its possession or control on an annual basis.
- The physical inventory records include each asset, the related control number, location, a brief description of its condition, and, if applicable, the grant source from which it was purchased.
- The physical inventory is reconciled to the detailed fixed asset subsidiary ledger, and differences, if any, are investigated and reconciled.

604. Disposal of Property and Equipment

- A. No item of property or equipment shall be removed from the premises without prior approval from the Business Manager and/or the Board of Trustees.
- B. The Charter School has adopted standard disposition procedures for the school staff to follow, which include an *Asset Disposal Form*, which identifies the asset, the reason for disposition, and signature of the requester. The form also allows for an identification of the asset's book value, condition of the asset, and supervisory approval or denial.
- C. When property is retired, the appropriate asset in the fixed asset subsidiary will be adjusted and properly reflected in the general ledger.

605. Recordkeeping Over Property & Equipment

Control Objective

To completely and accurately record fixed asset acquisitions, transfers, and dispositions on a current basis.

Major Controls

A. Capitalization Policies

The School follows generally accepted accounting principles as applicable to

special purpose business-type activity government entities. All fixed assets purchased are capitalized in the year of purchase, and recorded in the general ledger. The School follows the policy of capitalizing all fixed assets purchased greater than \$2,500 per unit. Similar items purchased in the same timeframe and items related to the same project or purchase can be pooled together for capitalization and depreciation.

B. Fixed Asset Classification

Fixed assets are accounted for by the following classifications: land, building, equipment, leasehold improvements, equipment, furniture, and computer hardware and software.

C. Complete Record of P&E Acquisition Costs

The fixed assets subsidiary ledger contains the full history of each capital asset acquired: original acquisition cost, and any costs incurred to prepare the asset for use.

Procedures

1. Asset acquisitions, transfers, and dispositions are entered in the fixed assets subsidiary ledger on a periodic basis.
2. The fixed assets subsidiary ledger is reconciled with the control account in the general ledger on a monthly basis. Any differences are analyzed and resolved by the Business Manager and external management company.

606. Depreciation

Procedures

The School capitalizes all fixed assets when acquired, and records the historical cost of these items in the general ledger. In accordance with generally accepted accounting principles as they relate to special purpose business-type activity, government entities, under GASB 34, depreciation expense must be recorded in the general ledger. The Charter School will use the straight-line method of depreciation over the assets useful life as determined as follow:

- Computers 3 years
- Office Equipment 5 years
- Cars & Light Trucks 5 years
- School Buses 8-10 years
- Office Furniture 5 years
- Leasehold Improvements Useful life or life of lease, whichever is less
- Building Improvements 20 years

607. Property & Equipment Acquired Through Government Grants/Contracts

Control Objective

To assure that property and equipment are properly obtained, used, and managed during the performance of government grants or contracts.

Major Controls

A. Record keeping

The School maintains detailed records on all property and equipment.

B. Custody

All property and equipment, when not in use, is stored in a secure area.

C. Inventory

All property and equipment is inventoried.

Procedures

1. All property and equipment acquired through government grants or contracts are assigned tag numbers and properly identified with this number in the fixed asset subsidiary ledger.
2. On an annual basis, the Business Manager or her designee inventories all property and equipment and ensures that fixed assets are being used for the purpose intended.
3. If necessary, the School obtains approval from the appropriate government agency for the disposition property and equipment acquired through a government grant or contract, and the Business Manager authorizes the disposition as described in the previous section.

ADDITIONAL MISCELLANEOUS ITEMS

The external management company's Controller is responsible for opening bank statements, canceled checks, and appropriate advices. The external management company's Controller methodically reviews such items before completing the bank reconciliation. Unusual items noted during the review shall be investigated promptly. The school's external auditor's review and verify the bank reconciliations during the course of the audit.

The external management company's Controller shall approve journal entries.

The Board of Trustees or designee is responsible for implementing additional procedures where necessary to ensure proper internal controls.

Segregation of duties within the external management company provides an additional layer of internal controls.

Petty Cash Policy

The charter school maintains a petty cash account to provide for on-site incidental expenses. The current petty cash revolving balance is set at \$400 (replenished monthly), and may be changed at any time by vote of the Board of Trustees. Use of the petty cash account for other than incidental purposes should be discouraged, and every effort is made to utilize the standard purchasing/AP system whenever possible.

Procedures

1. The Petty Cash account is maintained by the Finance/HR Clerk, with the CEO responsible for review and authorization of all petty cash transactions.
2. There is a waiting period of ten (10) business days for ALL cash requests.
3. Disbursements from the petty cash fund are available for expenditures totaling under \$75.00 and may only be made for approved expenditures.
4. The person requesting funds from the petty cash account must complete and submit the Petty Cash Request form and submit it to the Administrative Assistant for CEO approval.
5. If requesting reimbursement, original receipt(s) must be attached to the Petty Cash Request form.
6. If cash is requested upfront to make a payment or purchase, the original receipt(s) must be returned within seven (7) business days of the date the cash was received.

7. Once reviewed and approved (signed by the CEO), the request is forwarded to the Finance/HR Clerk who processes the request and disperses the cash.

Credit/Debit Card Policy

The charter school has a debit/credit card to increase flexibility for key staff members. The card is not intended to be used as a replacement for normal purchasing simply for convenience. The debit/credit card may be used in certain instances when the standard purchase-order based purchasing system is not feasible. These instances include but are not limited to:

1. Meeting/Conference expenses,
2. Online purchases where purchase orders are not accepted,
3. Catalog purchases
4. School-related event expenses
5. Maintenance supply and equipment purchases
6. Major off-site printing/copying needs
7. Minor/miscellaneous purchases (i.e. small staff gifts, décor items, refreshments for staff meetings/gatherings, student awards and staff/family incentive items)

Procedures

1. There is a processing period of ten (10) business days for ALL credit/debit purchase requests.
2. The person requesting use of the credit/debit card must complete and submit the Credit/Debit Purchase Request Form and submit it to the Administrative Assistant for CEO approval.
3. An invoice, catalog pages, web page, or other form of back-up documentation (including payee and cost information) must be attached to the Credit/Debit Purchase Request form.
4. Once reviewed and approved (signed by the CEO), the request is forwarded to the Finance/HR Clerk who processes the request. In most cases, the Finance/HR Clerk places the order upon receipt of the approved request. Occasionally, if the order or delivery requires special instructions, the Finance/HR Clerk will scan and email a copy of the original approved request to the requester who can make the order, and provide the card number when it is time to process the payment.

Check Policy

The charter school distributes checks for school-related purchases and payments which require check payments (as opposed to credit/debit), and for

parent/student refunds and employee reimbursements over \$75.00.

Procedures

1. There is a waiting period of fifteen (15) to thirty (30) days for ALL checks.
2. The person requesting a check must complete a Check Request Form and submit it to the Administrative Assistant for CEO approval.
3. An invoice, receipt(s) or backup documentation (including payee and cost information) must be attached to the Check Request Form.
4. Once reviewed and approved (signed by the CEO), the request is forwarded to the Finance/HR Clear who processes the request. Checks are not printed on-site. Approved check requests are forwarded to the external management organization once weekly. Occasionally, "rush" requests are faxed or emailed to the external management organization. Once processed, checks are sent to the school for the CEO to sign and distribute.

This policy will go into effective immediately upon adoption.

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS CONTROL.

ADOPTED this 15th day of November, 2012

President

Secretary

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

Name of School **IMANI EDUCATION CIRCLE CHARTER SCHOOL**

Address of School **5612 GREENE ST., PHILADELPHIA, PA 19144**

CEO Signature _____



REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	208
	6510	Interest on Investments and Interest-Bearing Checking Accounts	
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
6600		FOOD SERVICE REVENUE	21978
	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	
6700		REVENUES FROM STUDENT ACTIVITIES	30943
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	
	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	595416
	6920	Contributions & Donations from Private Sources / Capital Contributions	2138
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	4558961
	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	24528
	6950	Unassigned	975
	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	52236
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	

	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
	7330	Health Services (Medical, Dental, Nurse, Act 25)	240
	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	242182
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	385978
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	47615
	8520	Vocational Education	
	8530	Child Nutrition Program	
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	Unassigned	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	
9000		OTHER FINANCING SOURCES	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	

	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
TOTAL REVENUES			5963398

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

Name of School **IMANI EDUCATION CIRCLE CHARTER SCHOOL**

Address of School **5612 GREENE ST., PHILADELPHIA, PA 19144**

CEO Signature _____

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

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	2193112
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	114546
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	67022
1600	ADULT EDUCATION PROGRAMS	
1700	HIGHER EDUCATION PROGRAMS	
1800	PRE-KINDERGARTEN	
2000	SUPPORT SERVICES	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	133798
	2110 Supervision of Pupil Personnel Services	
	2120 Guidance Services	
	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	
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	81974
	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	1009208
	2310	Board Services	
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	
	2360	Office of the Superintendent (Executive Director) Services	
	2370	Community Relations Services	
	2380	Office of the Principal Services	
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	59304
2500		SUPPORT SERVICES - BUSINESS	187748
	2510	Fiscal Services	
	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	1137391
	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	
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	

	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	97918
3200		STUDENT ACTIVITIES	32674
	3210	School Sponsored Student Activities	
	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	588526
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
TOTAL EXPENDITURES		5703221

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

260177

IMANI EDUCATION CIRCLE CHARTER SCHOOL

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2013



**IMANI EDUCATION CIRCLE CHARTER SCHOOL
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YEAR ENDED JUNE 30, 2013**

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Imani Education Circle Charter School
Philadelphia, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities and the general and special revenue funds of Imani Education Circle Charter School (a nonprofit organization) 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.

Emphasis of Matters

As discussed in Note 1 to the financial statements, the School's charter has not been renewed and management is appealing the decision. Our opinion is not modified with respect to this matter.

As discussed in Note 9 to the financial statements, the School's loans totaling \$7,500,000 have a lender call option effective September 30, 2013 and certain financial covenants. Our opinion is not modified with respect to this matter.

As discussed in Note 11 to the financial statements, the School's beginning net assets (deficit) for governmental activities have been restated to correct accumulated depreciation on capital assets. Our opinion is not modified with respect to this matter.

As discussed in Note 12 to the financial statements, management has implemented a financial recovery plan to address the School's financial position. Our opinion is not modified with respect to this matter.

Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities and the general and special revenue funds of the Imani Education Circle Charter School as of June 30, 2013, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

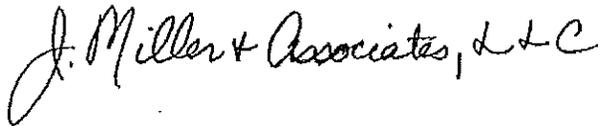
Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 3-5) and budgetary comparison (page 20) 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.

Board of Trustees
Imani Education Circle Charter School

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 13, 2014 on our consideration of the Imani Education Circle Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of law, 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* and should be considered in assessing the results of our audit.

A handwritten signature in cursive script that reads "J. Miller & Associates, LLC". The signature is written in dark ink and is positioned above the printed name of the firm.

J. MILLER & ASSOCIATES, LLC

Philadelphia, Pennsylvania
May 13, 2014

**IMANI EDUCATION CIRCLE CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

The Board of Trustees of the Imani Education Circle 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 decreased \$370,558 to \$6,197,999 in the general fund primarily due to decreases in local funding.
- At the close of the current fiscal year, the School reports a total governmental fund net deficit of \$253,321. The fund net deficit decreased from the previous year-end net deficit as the result of \$241,456 excess of revenues totaling \$6,198,778 over expenditures totaling \$5,957,322 for the year ended June 30, 2013.
- The School's cash balance at June 30, 2013 was \$239,089 representing a decrease of \$29,501 from June 30, 2012. The School also has a restricted cash balance at June 30, 2013 totaling \$53,798.
- The School made principal payments of \$28,881 on capital leases for equipment.

Overview of the Financial Statements

The discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The financial statements include the Imani Foundation, Inc. as business-type activities. The School's basic financial statements as presented comprise four components: Management's Discussion and Analysis (this section), the basic financial statements, budgetary comparison and reports required under *Government Auditing Standards*.

Government-Wide Financial Statements

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

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

The *statement of activities* presents information showing how the School's net assets (deficit) changed during the most recent fiscal year. All changes in net assets (deficit) are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

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

Fund Financial Statements

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

**IMANI EDUCATION CIRCLE CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

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.

Government-Wide Financial Analysis

As noted earlier, net assets (deficit) may serve over time as a useful indicator of a government's financial position. In the case of the School, liabilities exceeded assets by \$132,018 as of June 30, 2013. The 2012 amounts have been restated due to a correction in the useful life for the building. See Note 5 for additional information.

	2013	Restated 2012
Total Assets	\$ 9,641,626	\$ 10,099,206
Total Liabilities	9,773,644	10,220,968
Net Assets (Deficit):		
Invested in Capital Assets, Net of Related Debt	92,205	341,311
Unrestricted	(224,223)	(463,073)
Total Net Assets (Deficit)	\$ (132,018)	\$ (121,762)

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

	2013	Restated 2012
REVENUES		
Local Educational Agencies	\$ 4,087,381	\$ 4,401,985
Federal and State Sources	612,818	603,019
All Other Revenues	1,497,800	1,563,553
Total Revenues	6,197,999	6,568,557
EXPENDITURES		
Instruction	2,222,447	2,501,961
School Support & Other Expenditures	2,354,785	2,870,809
Rental Activities Expenditures	755,243	775,761
Depreciation and Amortization Expense	282,234	306,533
Interest Expense	593,546	588,521
Total Expenditures	6,208,255	7,043,585
CHANGE IN NET DEFICIT	(10,256)	(475,028)
Net Assets (Deficit) - Beginning of Year	(121,762)	353,266
NET ASSETS (DEFICIT) - END OF YEAR	\$ (132,018)	\$ (121,762)

**IMANI EDUCATION CIRCLE CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Governmental Funds

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 general and special revenue funds have an ending fund deficit totaling \$253,321. For the year ended June 30, 2013, the School's revenues (\$6,198,778) exceeded expenditures (\$5,957,322) by \$241,456.

Capital Asset and Debt Administration

CAPITAL ASSETS

As of June 30, 2013, the School's invested in capital assets for its governmental activities totaled a net asset of \$283,690 (net of accumulated depreciation and related debt). This invested in capital assets includes land, building, leasehold improvements, capital lease equipment, computers, machinery equipment and furniture and fixtures. The School has corrected the useful life of the building from 25 to 45 years.

Major capital asset purchases during the year included the following:

- Leasehold improvements of \$2,350

Additional information on the School's capital assets can be found in Note 5 of this report.

DEBT

As of June 30, 2013, the School had capital leases totaling \$17,415 on copier and security equipment and mortgage note obligations of \$7,500,000. See Notes 6 and 7 of this report.

General Fund Budgetary Highlights

Actual revenues were less than budgeted revenues by approximately \$60,000 primary due to local sources. Expenditures exceeded budgeted expenditures by approximately \$80,000 primarily due to instruction.

Economic Factors and Next Year's Budgets and Rates

The School's primary source of revenue, the student subsidy provided by the School District of Philadelphia, will have a rate decrease for regular education from \$8,096 to \$8,597 and a rate increase for special education from \$19,660 to \$22,242 for the 2013-14 school year. In addition, the retirement contribution rate will increase from 12.36% to 16.93%.

Future Events that will Financially Impact the School

The School's charter terminated June 30, 2013 and its renewal application was denied. The School is appealing the termination.

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, Imani Education Circle Charter School, 5612 Greene Street, Philadelphia, Pennsylvania 19144.

IMANI EDUCATION CIRCLE CHARTER SCHOOL
STATEMENT OF NET ASSETS (DEFICIT)
JUNE 30, 2013

	Governmental Activities	Business-Type Activities	Total
ASSETS			
CURRENT ASSETS			
Cash	\$ 164,679	\$ 44,909	\$ 209,588
Restricted Cash	53,798	-	53,798
State Subsidies Receivable	60,260	-	60,260
Federal Subsidies Receivable	6,365	-	6,365
Due from Other Governments	57,027	-	57,027
Other Receivables	8,841	3,929	12,770
Due from Business-Type Activities	1,586,667	-	1,586,667
Prepaid Expenses	10,333	6,100	16,433
Total Current Assets	1,947,970	54,938	2,002,908
CAPITAL ASSETS, NET	7,597,990	11,630	7,609,620
OTHER ASSETS			
Financing Costs, Net	29,098	-	29,098
Total Assets	9,575,058	66,568	9,641,626
LIABILITIES			
CURRENT LIABILITIES			
Accounts Payable and Accrued Expenses	223,869	235,161	459,030
Accrued Salaries and Benefits Payable	396,331	-	396,331
Due to Business-Type Activities	1,381,603	-	1,381,603
Deferred Revenue	19,265	-	19,265
Capital Lease Obligation, Due in Less than One Year	17,415	-	17,415
Total Current Liabilities	2,038,483	235,161	2,273,644
LONG TERM LIABILITIES			
Mortgages Payable, Net of Current Portion	7,500,000	-	7,500,000
Total Long Term Liabilities	7,500,000	-	7,500,000
Total Liabilities	9,538,483	235,161	9,773,644
NET ASSETS (DEFICIT)			
Invested in Capital Assets, Net of Related Debt	80,575	11,630	92,205
Unrestricted Assets (Deficit)	(44,000)	(180,223)	(224,223)
Total Net Assets (Deficit)	\$ 36,575	\$ (168,593)	\$ (132,018)

See accompanying Notes to Financial Statements.

**IMANI EDUCATION CIRCLE CHARTER SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2013**

Functions	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets Total Governmental Activities	Net (Expense) Revenue and Changes in Net Assets Business-Type Activities	Total
Governmental Activities:						
Instruction	\$ 2,222,447	\$ -	422,511	\$ (1,799,936)		\$ (1,799,936)
Pupil & Instructional Staff Support	268,430	-	-	(268,430)		(268,430)
Administration & Financial	1,034,315	-	-	(1,034,315)		(1,034,315)
Pupil Health	62,143	-	-	(62,143)		(62,143)
Operation and Maintenance of Plant Services	877,745	-	-	(877,745)		(877,745)
Food Service	88,229	29,317	-	(58,912)		(58,912)
Student Activities	23,923	-	-	(23,923)		(23,923)
Depreciation and Amortization Expense	274,242	-	-	(274,242)		(274,242)
Interest Expense	593,546	-	-	(593,546)		(593,546)
Total Governmental Activities	<u>\$ 5,445,020</u>	<u>\$ 29,317</u>	<u>\$ 422,511</u>	<u>(4,993,192)</u>		
Business-Type Activities:						
Depreciation Expense	7,992				\$ (7,992)	(7,992)
Operating Costs	755,243				(755,243)	(755,243)
Total Business Type Activities	<u>\$ 763,235</u>				<u>(763,235)</u>	
Total Net Expenses						<u>\$ (5,756,427)</u>
General Revenues:						
Local Educational Agencies				4,087,381	-	4,087,381
State Grants and Reimbursements				190,307	-	190,307
Rental Income				595,000	791,199	1,386,199
All Other Revenue				82,284	-	82,284
Total General Revenue				<u>4,954,972</u>	<u>791,199</u>	<u>5,746,171</u>
Change in Net Assets (Deficit)				(38,220)	27,964	(10,256)
Net Assets (Deficit), Beginning of year as previously reported				(570,631)	(196,557)	(767,188)
Prior period adjustment (see Note 5)				645,426	-	645,426
Net Assets (Deficit), Beginning of year as restated				74,795	(196,557)	(121,762)
Net Assets (Deficit) - End of Year				<u>\$ 36,575</u>	<u>\$ (168,593)</u>	<u>\$ (132,018)</u>

See accompanying Notes to Financial Statements.

**IMANI EDUCATION CIRCLE CHARTER SCHOOL
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2013**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash	\$ 164,679	\$ 44,909	\$ 209,588
Restricted Cash	53,798	-	53,798
State Subsidies Receivable	60,260	-	60,260
Federal Subsidies Receivable	6,365	-	6,365
Due from Other Governments	57,027	-	57,027
Other Receivables	8,841	3,929	12,770
Due from Special Revenue Fund	1,586,667	-	1,586,667
Prepaid Expenses	10,333	6,100	16,433
	<u>1,947,970</u>	<u>54,938</u>	<u>2,002,908</u>
Total Assets	<u>\$ 1,947,970</u>	<u>\$ 54,938</u>	<u>\$ 2,002,908</u>
 LIABILITIES AND FUND BALANCE (DEFICIT)			
LIABILITIES			
Accounts Payable and Accrued Expenses	\$ 223,869	\$ 235,161	\$ 459,030
Accrued Salaries and Benefits Payable	396,331	-	396,331
Due to Imani Foundation	1,381,603	-	1,381,603
Deferred Revenue	19,265	-	19,265
Total Liabilities	<u>2,021,068</u>	<u>235,161</u>	<u>2,256,229</u>
 FUND BALANCE (DEFICIT)			
Reserved for Prepaid Expenses	10,333	6,100	16,433
Unassigned Fund Balance (Deficit)	(83,431)	(186,323)	(269,754)
Total Fund Balance (Deficit)	<u>(73,098)</u>	<u>(180,223)</u>	<u>(253,321)</u>
	<u>\$ 1,947,970</u>	<u>\$ 54,938</u>	<u>\$ 2,002,908</u>
Total Liabilities and Fund Balance (Deficit)	<u>\$ 1,947,970</u>	<u>\$ 54,938</u>	<u>\$ 2,002,908</u>

See accompanying Notes to Financial Statements.

**IMANI EDUCATION CIRCLE CHARTER SCHOOL
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2013**

Total Fund Balance for Governmental Funds \$ (253,321)

Total Net Deficit Reported for Governmental Activities in the
Statement of Net Assets (Deficit) is Different because:

Long-term liabilities that pertain to governmental funds,
including notes and leases payable are not due and
payable in the current period and therefore are not
reported as fund liabilities. All liabilities, both current
and long-term, are reported in the Statement of Net
Assets (Deficit). Balances at year end are:

Capital Lease Payable	(17,415)
Mortgage Payable	(7,500,000)

Long-term assets that pertain to governmental funds are
not financial resources and, therefore, are not reported
in the funds. Those assets consist of:

Financing Fees	29,098
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Capital assets used in governmental funds are not
financial resources and, therefore, are not reported in
the funds. Those assets consist of:

Capital Assets, Net	<u>7,609,620</u>
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Total Net Assets - Government-Wide	<u><u>\$ (132,018)</u></u>
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See accompanying Notes to Financial Statements.

**IMANI EDUCATION CIRCLE CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (DEFICIT)
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013**

	General Fund	Special Revenue Fund	Total Governmental Funds
REVENUES			
Local Educational Agency Assistance	\$ 4,087,381	\$ -	\$ 4,087,381
Other Local Sources	112,380	-	112,380
Rental Income	595,000	791,199	1,386,199
State Sources	190,307	-	190,307
Federal Sources	422,511	-	422,511
Total Revenues	<u>5,407,579</u>	<u>791,199</u>	<u>6,198,778</u>
EXPENDITURES			
Instruction	2,222,447	-	2,222,447
Support Services	2,242,633	-	2,242,633
Non-Instructional Services	112,152	755,243	867,395
Capital Outlay	-	2,350	2,350
Debt Service	622,497	-	622,497
Total Expenditures	<u>5,199,729</u>	<u>757,593</u>	<u>5,957,322</u>
NET CHANGE IN FUND BALANCE (DEFICIT)	207,850	33,606	241,456
Fund Deficit - Beginning of Year	<u>(280,948)</u>	<u>(213,829)</u>	<u>(494,777)</u>
FUND BALANCE (DEFICIT) - END OF YEAR	<u>\$ (73,098)</u>	<u>\$ (180,223)</u>	<u>\$ (253,321)</u>

See accompanying Notes to Financial Statements.

**IMANI EDUCATION CIRCLE CHARTER SCHOOL
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2013**

Net Change in Fund Balance - Total Governmental Funds \$ 241,456

Amounts Reported for Governmental Activities in the Statement of Activities are
Difference because:

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

Capital Outlays	2,350
Depreciation Expense	(279,628)
Amortization of Financing fees	(2,606)
Sale of Equipment	(779)

The governmental funds report capital lease proceeds and note proceeds as financing sources, while repayment of a capital lease and note principal are reported as expenditures. In the statement of net assets, however, the assumption of a capital lease and issuance of debt increases long-term liabilities and does not affect the statement of activities and repayment of the capital lease and principal reduces the liability. The net effect of these differences in the treatment of debt is as follows:

Repayment of Capital Lease	28,951
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Change in Net Assets - Government-Wide

\$ (10,256)

See accompanying Notes to Financial Statements.

IMANI EDUCATION CIRCLE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

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

Background

Imani Education Circle 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, whereby a charter is granted for a five-year period and may be renewed for additional five-year periods upon expiration. The School's charter terminated June 30, 2013 and its renewal application was denied. The School is appealing the termination. The School is located in a Philadelphia's Germantown section and provides education for students in grades K-8.

Basis of Presentation

The financial statements of Imani Education Circle Charter School have been presented 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 government accounting and financial reporting principles. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as U.S. generally accepted accounting principles for state and local governments that have implemented GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, issued in June 1999.

Comparative Financial Information

The financial statements include certain prior year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the School's financial statements for the year ended June 30, 2012, from which the summarized information was derived. Certain prior year summarized information has been reclassified in order to confirm with the current year presentation.

Government-Wide and Fund Financial Statements

The government-wide financial statements (the statement of net assets (deficit) 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 (deficit)) report on the School's general fund.

Government-wide Financial Statements:

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

IMANI EDUCATION CIRCLE 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

Fund Financial Statements:

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

The government reports the following major governmental fund:

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

Special Revenue Fund – This fund accounts for all revenues and expenditures of Imani Foundation.

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 Management’s 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 assets (deficit), a statement of activities and changes in net assets (deficit). It requires the classification of net assets (deficit) into three components – invested in capital assets, net of related debt; restricted; and unrestricted. These calculations are defined as follows:

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

IMANI EDUCATION CIRCLE 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)**

Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles. 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 Labor, Education and Community Services Comptroller's Office is the final budget as well. The budget is required supplementary information.

Use of Estimates

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

Concentration of Credit Risk

The School maintains several bank accounts. At times, cash in bank may exceed FDIC insurable limits.

Cash

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

Accounts Receivable

Accounts receivable primarily consist of amounts due from the Pennsylvania Department of Education for state and federal subsidy programs. Accounts receivable are stated at the amount management expects to collect from outstanding balances. As of June 30, 2013, no allowance for doubtful accounts was deemed warranted.

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. The estimated useful lives computers and machinery equipment is five years. The estimated useful life of furniture and fixtures is seven years. The estimated useful life of leasehold improvements is the lesser of the remaining lease term or useful life.

IMANI EDUCATION CIRCLE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

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

Income Tax Status

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code. Net income from activities unrelated to the School's mission are subject to tax.

Fund Balance Reporting

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54) requires the fund balance amounts to be properly reported within one of the fund balance categories listed below.

- *Nonspendable*, fund balance category includes amounts that cannot be spent because they are in an unspendable form or legally or contractually required to be maintained intact and property held for resale, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable.
- *Restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource provides or through enabling legislation.
- *Committed* fund balance classification includes amounts that can be used only for specific purposes determined by a formal action of the Board of Trustees.
- *Assigned* fund balance classification includes amounts that are intended to be used by the school for specific purposes, such as rate stabilization fund or segregation of an amount intended to be used at some time in the future, but do not meet criteria to be classified as restricted or committed.
- *Committed* fund balance classification includes amounts that can be used only
- *Unassigned* fund balance is the residual classification for the School's general fund and includes all spendable amounts not contained in the other classifications, these funds are not restricted in any manner.

When amounts are available in the fund balances for a particular purpose, there are no restrictions on the order of the fund balances used for disbursements. Order of the fund balances used for disbursements is at the discretion of the Chief Executive Officer. When amounts are available in the Unrestricted Fund Balances for a particular purpose, there are no restrictions on the order of the Unrestricted Fund Balances used for disbursements.

NOTE 2 **CASH**

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The School does not have a policy for custodial credit risk. At June 30, 2013, none of the School's bank balance was exposed to custodial credit risk.

**IMANI EDUCATION CIRCLE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 3 RECEIVABLES

Receivables at June 30, 2012 consist of subsidies from federal and state authorities and tenants. An allowance for doubtful accounts has been established for tenant receivables.

NOTE 4 REVENUE

The School receives funding from the local school district in which the child resides. The rate of funding per student is determined on an annual basis. For the year ended June 30, 2013, the majority of the school district funding was from Philadelphia. The rate for the School District of Philadelphia was \$8,773 per year per student plus additional funding for special education students. The annual rate is paid monthly and is prorated if a student enters or leaves during the year. Total revenue from the local educational agencies was \$4,401,985 for the fiscal year ended June 30, 2013.

NOTE 5 CAPITAL ASSETS

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

	Restated Balance July 1, 2012	Deletions	Additions	Balance June 30, 2013
Land	\$ 873,000	\$ -	\$ -	\$ 873,000
Buildings & Improvements	8,070,687	-	-	8,070,687
Furniture and Equipment	1,092,759	(750)	-	1,092,009
Total	10,036,446	(750)	-	10,035,696
Less: Accumulated Depreciation	2,166,071	-	271,636	2,437,706
Total Capital Assets	<u>\$ 7,870,375</u>	<u>\$ (750)</u>	<u>\$ (271,636)</u>	<u>\$ 7,597,990</u>

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

	Balance July 1, 2012	Deletions	Additions	Balance June 30, 2013
Leasehold Improvements	\$ 39,368	\$ -	\$ 2,350	\$ 41,718
Less: Accumulated Depreciation	22,096	-	7,992	30,088
Total Capital Assets	<u>\$ 17,272</u>	<u>\$ -</u>	<u>\$ (5,642)</u>	<u>\$ 11,630</u>

Total depreciation expense for the year ended June 30, 2013 was \$279,628 in the statement of activities.

**IMANI EDUCATION CIRCLE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 6 CAPITAL LEASES

Equipment costing \$155,315 with a net book value of \$28,153 are held under capital leases with interest rates varying from 6.7% to 35.15% per annum. The following is a schedule of future minimum lease payments required as of June 30, 2013:

<u>Year Ending June 30,</u>	<u>Amount</u>
2014	\$ 23,439
Total Minimum Lease Payments	23,439
Less: Amount Representing Interest	6,024
Present Value of Minimum Lease Payments	<u>\$ 17,415</u>

Changes in capital lease obligations are as follows:

Balance, July 1, 2012	\$ 46,366
Additions	-
Repayments	<u>(28,951)</u>
Balance, June 30, 2013	<u>\$ 17,415</u>

Capital Lease Equipment	\$ 155,315
Less: Accumulated Depreciation	<u>(146,153)</u>
Capital Lease Equipment, Net	<u>\$ 9,162</u>

NOTE 7 MORTGAGE NOTE PAYABLE

On August 23, 2007, the School purchased its main facility along with a number of retail locations at 100-126 W. Cheltenham Avenue, Philadelphia, PA for \$8.3 million including land valued at \$873,000 and loan fees of \$44,300. The School has a mortgage note of \$7.5 million through The Reinvest Fund, Inc. under the New Market Tax Credit. The debt consists of a senior loan of \$6.15 million and a subordinate loan of \$1.35 million.

The senior loan is payable at a fixed rate of 7.96% per annum (interest only) and is due on August 22, 2024. The note has a prepayment penalty that expires on August 23, 2014, a lender call option effective September 30, 2013 and certain financial covenants. The loan has reserve requirements in which the School must pay \$50,000 in a lease reserve account and has a performance reserve fund requiring up to 40% of annual net operating income to be funded up to a maximum of \$650,000. The total amount in the lease reserve account at June 30, 2013 was \$53,798 and is reported as restricted cash. As of June 30, 2013, the School has not funded the performance reserve fund.

The subordinate loan is at a fixed rate of 3.49% (interest only) through August 2024. The loan is subject a prepayment penalty that expires on August 23, 2014, a lender call option effective September 30, 2013 and certain financial covenants.

Interest expense and fees related to these loans totaled \$583,875 for the year ended June 30, 2013.

**IMANI EDUCATION CIRCLE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 7 MORTGAGE NOTE PAYABLE (CONTINUED)

Future minimum payments are as follows:

Year Ending June 30,	Principal	Interest	Total
2014	-	536,655	536,655
2015	-	536,655	536,655
2016	-	536,655	536,655
2017	-	536,655	536,655
2018	-	536,655	536,655
2019-2023	-	536,655	536,655
2024	6,500,000	536,655	7,036,655
Total	<u>\$ 6,500,000</u>	<u>\$ 3,756,585</u>	<u>\$ 10,256,585</u>

NOTE 8 COMMITMENTS

Simultaneous with the signing of the loan agreements (see Note 7), the School entered into a master lease with Imani Foundation, Inc. The master lease with the Foundation provides for the School to receive base minimum rental income of \$595,000 per year for an initial term ending August 31, 2014. The School will also receive a supplemental rent based on net income of the Foundation, as defined in the lease agreement. The Foundation then entered into a sublease with the School for the same time period, at an annual amount of \$470,000. In addition to the basic rent, the School is also required to pay its proportionate share of occupancy, maintenance, and insurance. The Foundation will collect rent from the other retail tenants on behalf of the School.

Future minimum rental expense and rental income as of June 30, 2013 are as follows:

Year Ending June 30,	School		Foundation	
	Rental Income	Rental Expense	Rental Income	Rental Expense
2014	\$ 595,000	\$ 470,000	\$ 623,358	\$ 595,000
2015	99,167	78,333	342,448	99,167
Totals	<u>\$ 694,167</u>	<u>\$ 548,333</u>	<u>\$ 965,806</u>	<u>\$ 694,167</u>

IMANI EDUCATION CIRCLE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 9 RETIREMENT PLAN

Plan Description:

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

Funding Policy:

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

Member contributions are as follows:

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

New members electing Class T-E:

- The base member contribution rate is 7.50% with "shared risk" contribution levels that may fluctuate between 7.50% and 9.50%.

New members electing Class T-F:

- The base member contribution rate is 10.3% (base rate) with "shared risk" contribution levels that may fluctuate between 10.30% and 12.30%.

Employer contributions are based upon an actuarial valuation. For fiscal year ended June 30, 2013, the rate of employer's contribution was 12.36% of covered payroll. The 12.36 % rate is composed of a pension contribution rate of 11.50% for pension benefits and 0.86% for healthcare insurance premium assistance.

**IMANI EDUCATION CIRCLE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 9 RETIREMENT PLAN (CONTINUED)

Payroll expense for employees covered by the System for the year ended June 30, 2013 was approximately \$2.3 million.

In accordance with Act 29 of 1994, the Commonwealth of Pennsylvania will pay school entities for contributions made to the System based on the formula in Act 29 of 1994, but not less than one-half of the school entities contributions. The School's contributions to the Plan for the years ended June 30, 2013, 2012 and 2011 totaled \$213,659, \$213,653 and \$137,180, respectively.

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 collectibility 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.

NOTE 11 RESTATEMENT OF BEGINNING NET ASSETS

The beginning net assets (deficit) balance for governmental activities has been restated as of July 1, 2012 to correct the accumulated depreciation of the building. The effect of such restatement was an \$645,426 adjustment to net assets (deficit) at the beginning of the period (governmental activities) and a \$131,274 decrease the change in net deficit (governmental activities) for the year ended June 30, 2012.

	Balance at 7/1/2012	Adjustment	Balance at 7/1/12, as restated
Statement of Net Assets:			
Capital Assets, net	7,224,949	645,426	7,870,375
Governmental activities - Invested in capital assets, net of related debt	(321,387)	645,426	324,039
Governmental activities - Total net assets, beginning of period	(570,631)	645,426	74,795
Statement of Activities:			
Governmental activities - Change in net assets (deficit)	(578,862)	131,274	(447,588)
Governmental activities - Net assets, beginning of period	(570,631)	645,426	74,795

IMANI EDUCATION CIRCLE CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 12 FINANCIAL RECOVERY PLAN

As of the date the financial statements were ready to be issued, the Philadelphia School District's remaining objection to renewal of the charter was the financial condition of the School. As a response, the School is instituting the following financial recovery plan for the years ending June 30, 2015 through 2019:

- The correction of depreciation for the building from 25 years to 45 years. This correction is reflected in the financial statements as of June 30, 2013.
- Management of operating expenditures to meet budget expectations.
- Eliminate the lease agreement with Imani Foundation as of July 1, 2014. This element of the plan, however, is not expected to have any financial effect.

NOTE 13 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. There has been no significant reduction in insurance coverage from the previous year in any of the School's policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past three years.

**IMANI EDUCATION CIRCLE CHARTER SCHOOL
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE (DEFICIT)
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2013**

	Budgeted Amounts		Actual Amounts	Over
	Original	Final		(Under) Final Budget
REVENUES				
Local Educational Agency Assistance	\$ 4,186,888	\$ 4,186,888	\$ 4,087,381	\$ (99,507)
Other Local Sources	691,477	691,477	707,380	15,903
State Sources	137,000	137,000	190,307	53,307
Federal Sources	450,963	450,963	422,511	(28,452)
Total Revenues	<u>5,466,328</u>	<u>5,466,328</u>	<u>5,407,579</u>	(58,749)
EXPENDITURES				
Instruction	2,026,350	2,026,350	2,222,447	196,097
Support Services	2,364,010	2,364,010	2,242,633	(121,377)
Non-Instructional Services	93,550	93,550	112,152	18,602
Capital Outlay	-	-	-	-
Debt Service	635,000	635,000	622,497	(12,503)
Total Expenditures	<u>5,118,910</u>	<u>5,118,910</u>	<u>5,199,729</u>	<u>80,819</u>
NET CHANGE IN FUND BALANCE	347,418	347,418	207,850	<u>\$ (139,568)</u>
Fund Balance (Deficit) - Beginning of Year	<u>10,000</u>	<u>10,000</u>	<u>(280,948)</u>	
FUND BALANCE - END OF YEAR	<u>\$ 357,418</u>	<u>\$ 357,418</u>	<u>\$ (73,098)</u>	



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

Independent Auditor's Report

Board of Trustees
Imani Education Circle Charter School
Philadelphia, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Imani Education Circle Charter School (the "School") as of and for the year ended June 30, 2013, and the related notes to the financial Statements and have issued our report thereon, dated May 13, 2014.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Imani Education Circle Charter School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions in the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Imani Education Circle Charter School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Imani Education Circle Charter 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 misstatements on a timely basis. A *material weakness* is a deficiency, or 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. We did identify certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2013-01 that we consider to be a material weakness.

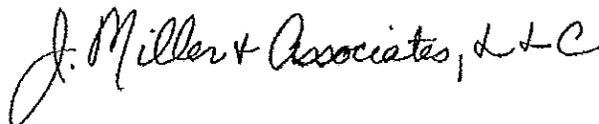
Board of Trustees
Imani Education Circle Charter School

Compliance and Other Matters

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

Purpose of this Report

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



J. MILLER & ASSOCIATES, LLC

Philadelphia, Pennsylvania
May 13, 2014

IMANI EDUCATION CIRCLE CHARTER SCHOOL
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2013

FINDING 2013-01 MATERIAL ADJUSTMENT

Condition

During the audit, the School restated its beginning net assets (deficit) for governmental activities to correct the accumulated depreciation on capital assets.

Criteria or specific requirement

Management of the School is responsible for the fair presentation in the financial statements, including adjusting the financial statements to correct material misstatements.

Questioned costs

None.

Effect

The effect of the adjustment was a \$645,426 adjustment to beginning net assets (deficit) for governmental activities.

Cause

The building was not being depreciated based on a 45 year useful life.

Recommendation

It is recommended that management review its capitalization policy to verify that capital assets are being depreciated based on the appropriate estimated useful lives.

View of Responsible Officials and Planned Corrective Action:

Management concurs with the recommendation.



**Pennsylvania Department of Education
Division of Federal Program
Corrective Action Plan
2011-2012 School Year**

School District: Imani Education Circle CS
Monitor Date: 4/3/2012
Monitor: Dr. Gaylord J. Conquest
Contact Person: Federal Programs Coordinator Melanie Reiser
Report Date: 8/12/2013

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	Comments
Title I Highly Qualified	1a. All core content area teachers employed by the LEA are highly qualified. (Core content teachers in All Schools, not just Title I)	The district will submit a listing of all non-highly qualified teachers and the length of time each has been working in the position for which they are not highly qualified, along with the appropriate emergency certificate (s) issued for this time period.	<input type="checkbox"/> List of teachers and their qualifications.	CA Due: 11/9/2012	District Comments 2/28/2012 4:28:22 PM Federal Programs Coordinator Melanie Reiser Imani has 22 core content teachers in 2011-12. 20.78 of these teachers are HQT (94.45%). Two teachers are working toward becoming highly qualified. A list of teachers and their qualifications will be available to the reviewer.
			<input type="checkbox"/> Number of teachers who have met highly qualified.	Ext Date:	
			<input type="checkbox"/> Number of teachers working toward becoming highly qualified	Closed:	
				CA Not Required: <input type="checkbox"/>	
Title I Highly Qualified	2. All instructional paraprofessionals supported by Title I are highly qualified.	The district will submit a listing of all non-highly qualified paraprofessionals paid with Title I (targeted assisted) or all instructional paraprofessionals (schoolwide) and the length of time each has been in the non-highly qualified position.	<input type="checkbox"/> List of paraprofessionals & their qualifications.	CA Due: 11/9/2012	District Comments 2/28/2012 4:40:24 PM Federal Programs Coordinator Melanie Reiser
			<input type="checkbox"/> Verify number of paraprofessionals who have met highly qualified requirements.	Ext Date:	
			<input type="checkbox"/> AA Degree and/or local assessment	Closed:	
				CA Not Required: <input type="checkbox"/>	

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	Comments
					<p style="text-align: center;">District Comments</p> <p>Imani has 5 paraprofessionals, of which 3 meet HQ requirements. The remaining two are studying for and are scheduled to take the ACT paraprofessional exam in April. Any paraprofessionals that are not HQ by the end of 2011-12 will not be asked to return for 2012-13. A list of paraprofessionals and their qualifications will be available during the review.</p>

Stacey Kreger

From: Melanie B. Reiser
Sent: Monday, August 12, 2013 10:56 AM
To: Stacey Kreger
Cc: RHONDA ANDERSON
Subject: FW: Consolidated Review Corrective Action Response -- Imani Education Circle Charter School
Attachments: Imani Para HQ Listing 2012-13.pdf; Imani HQT Listing 2012-13.pdf
Follow Up Flag: Follow up
Flag Status: Flagged
Categories: Annual Reports

FYI

Melanie Burke Reiser, M.G.A.
Vice President



OMNIVEST PROPERTIES MANAGEMENT, LLC
115 Pheasant Run, Suite 210
Newtown, PA 18940
Phone: 215-497-8301 ext. 101
Fax: 215-497-8305
Cell: 267-992-4346
Email: mreiser@omninvestllc.com

From: Melanie B. Reiser
Sent: Tuesday, September 04, 2012 11:47 AM
To: 'Iorfida, Kelly S.'
Cc: 'Fry, Jesse'; Dr. Francine Fulton; 'Rhonda Anderson'
Subject: Consolidated Review Corrective Action Response -- Imani Education Circle Charter School

Dear Ms. Iorfida:

I am writing in response to the Findings and Corrective Actions stemming from the 2011-12 Federal Programs Consolidated Review of Imani Education Circle Charter School.

Specifically, Imani had two findings. Our responses to the required corrective action items follow below.

Topic: Title I, Highly Qualified

Issue: 1a. All core content area teachers employed by the LEA are highly qualified.

CA: The district will submit a listing of all non-highly qualified teachers and the length of time each has been working in the position for which they are not highly qualified, along with the appropriate emergency certificate(s) issued for this time period.

Response:

In the 2011-12 school year, Imani employed 22 core content teachers. Of these teachers, 20 were highly qualified at the time of our Consolidated Review. Our official PIMS HQT percentage for 2011-12 was 90.9%. In 2012-13, the two NHQTs are no longer employed by Imani, and the school implemented strict recruitment, hiring, and rostering strategies to ensure that we would meet the 100% HQT requirement. These efforts were successful. Of the 20 core content teachers in 2012-13, all 20 teachers are highly qualified. The attached chart provides the requested information on Imani's HQT status for 2012-13.

Topic: Title I, Highly Qualified

Issue: 2. All instructional paraprofessionals supported by Title I are highly qualified.

CA: The District will submit a listing of all non-highly qualified paraprofessionals paid with Title I (targeted assistance) or all instructional paraprofessionals (schoolwide) and the length of time each has been in the non-highly qualified position.

Response:

Imani is a Title I Schoolwide program. In 2011-12, Imani employed 5 paraprofessionals. Of those paraprofessionals, three met the highly qualified requirements (60%). Due to budgetary constraints at the school, two paraprofessional positions were eliminated for the 2012-13 school year. And, when staff turnover required us to hire one new paraprofessional for 2012-13, Imani adhered to strict job requirements and hiring practices to ensure we met the 100% HQ requirement. As a result, all three of our paraprofessional meet the definition of highly qualified in 2011-13. The attached chart provides the requested information on Imani's paraprofessional status for 2012-13.

Attached to this email, you will find back-up documentations to the Corrective Action items listed above. Please let me know if you require any further information to close these items and mark our school in "full compliance."

Thank you,
Melanie Reiser
Federal Programs Coordinator for Imani Education Circle Charter School

Melanie Burke Reiser, M.G.A.
Vice President



OMNIVEST PROPERTIES MANAGEMENT, LLC
115 Pheasant Run, Suite 210
Newtown, PA 18940
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Cell: 267-992-4346
Email: mreiser@omninvestllc.com

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

**Division of Federal Program
Consolidated Program Review**

2011-2012 School Year

**Imani Education Circle CS
5612 Greene Street
Philadelphia, PA 19144**

	<u>Name</u>	<u>Phone Number</u>	Check if Interviewed
Superintendent:	Dr. Francine Fulton, CEO	215-713-9240	<input checked="" type="checkbox"/>
Business Manager:	Rhonda Anderson	215-713-9240	<input type="checkbox"/>
Title I Coordinator:	Melanie Reiser	215-497-8301 x 101	<input checked="" type="checkbox"/>
Title II Part A Coordinator:	Melanie Reiser	215-497-8301 x 101	<input checked="" type="checkbox"/>
Title III Coordinator:	Not applicable		<input type="checkbox"/>
Fiscal Requirements Coordinator:	Melanie Reiser	215-497-8301 x 101	<input checked="" type="checkbox"/>
Ed-Flex Waiver Review Coordinator:	Not applicable		<input type="checkbox"/>
Title VI-B REAP Coordinator:			<input type="checkbox"/>

Program(s) Reviewed:

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

Program Reviewer/s: Dr. Gaylord J. Conquest

Visit Date: 4/3/2012

Title I Program Review

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

I. Highly Qualified

Component I: Highly Qualified

The Local School System (LEA) designs and implements procedures that ensure the hiring and retention of qualified teachers and paraprofessionals and ensure that parents are informed of educator credentials as required.

Sec. 1111 (h)(6)(A)

Sec. 1119 (a)(1-2) (c)(1)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1a. All core content area teachers employed by the LEA are highly qualified. (Core content teachers in All Schools, not just Title I)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of teachers and their qualifications. <input checked="" type="checkbox"/> Number of teachers who have met highly qualified. <input checked="" type="checkbox"/> Number of teachers working toward becoming highly qualified		<p style="text-align: center;">District Comments</p> <p>2/28/2012 4:28:22 PM Federal Programs Coordinator Melanie Reiser Imani has 22 core content teachers in 2011-12. 20.78 of these teachers are HQT (94.45%). Two teachers are working toward becoming highly qualified. A list of teachers and their qualifications will be available to the reviewer.</p>
1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of teachers not highly qualified. Plan, progress & projected date of completion. <input type="checkbox"/> LEA Plan		<p style="text-align: center;">District Comments</p> <p>2/28/2012 4:36:59 PM Federal Programs Coordinator Melanie Reiser The two teachers who are NHQT have individualized professional growth plans (which will be available for review during the review). The principal monitors those teachers' progress toward meeting the goals of their plans. When hiring, Imani no longer hires staff who cannot demonstrate HQT status at time of hire. Additionally, HQT status of existing staff is considered when making staffing decisions for the upcoming year.</p>

<p>2. All instructional paraprofessionals supported by Title I are highly qualified.</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> List of paraprofessionals & their qualifications.</p> <p><input checked="" type="checkbox"/> Verify number of paraprofessionals who have met highly qualified requirements.</p> <p><input checked="" type="checkbox"/> AA Degree and/or local assessment</p>		<table border="1"> <tr> <th style="text-align: center;">District Comments</th> </tr> <tr> <td> <p>2/28/2012 4:40:24 PM</p> <p>Federal Programs Coordinator Melanie Reiser</p> <p>Imani has 5 paraprofessionals, of which 3 meet HQ requirements. The remaining two are studying for and are scheduled to take the ACT paraprofessional exam in April. Any paraprofessionals that are not HQ by the end of 2011-12 will not be asked to return for 2012-13. A list of paraprofessionals and their qualifications will be available during the review.</p> </td> </tr> </table>	District Comments	<p>2/28/2012 4:40:24 PM</p> <p>Federal Programs Coordinator Melanie Reiser</p> <p>Imani has 5 paraprofessionals, of which 3 meet HQ requirements. The remaining two are studying for and are scheduled to take the ACT paraprofessional exam in April. Any paraprofessionals that are not HQ by the end of 2011-12 will not be asked to return for 2012-13. A list of paraprofessionals and their qualifications will be available during the review.</p>
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<p>3. Parents (in Title I schools ONLY) are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Copy of parent/guardian notification</p>		<table border="1"> <tr> <th style="text-align: center;">District Comments</th> </tr> <tr> <td> <p>2/28/2012 4:41:41 PM</p> <p>Federal Programs Coordinator Melanie Reiser</p> <p>This right is expressed in the Annual Title I notice, which is distributed to all families and is posted on the school's website.</p> </td> </tr> </table>	District Comments	<p>2/28/2012 4:41:41 PM</p> <p>Federal Programs Coordinator Melanie Reiser</p> <p>This right is expressed in the Annual Title I notice, which is distributed to all families and is posted on the school's website.</p>
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<p>2/28/2012 4:41:41 PM</p> <p>Federal Programs Coordinator Melanie Reiser</p> <p>This right is expressed in the Annual Title I notice, which is distributed to all families and is posted on the school's website.</p>								
<p>4. Parents (in Title I schools ONLY) are notified if their child is assigned to or being taught for four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Copy of dated letter of notification to parent/guardian</p>				

II. Parent Involvement

Component II: Parent Involvement						
<p>The LEA and schools meet parental involvement requirements.</p> <p>Sec. 1118(a)-(b) Sec. 1111(c)(14) Sec. 1111(d) Sec. 1116(a)(1)(D)</p>						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA has a written parental involvement policy and evidence that it is updated periodically.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions. <input type="checkbox"/> Website posting.		
2. Schools receiving Title I funds have a written parent involvement policy/plan aligned with the LEA policy.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
3. LEA and schools have carried out the six requirements to build parents capacity to be involved in school:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		*See 6 Parent Involvement Plan requirements below	
a. Provide assistance to parents in understanding the State's academic content standards and student academic achievement standards, State and local academic assessments, the requirements of Title I, and how to monitor a child's progress and work with educators to improve student achievement;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.		
b. Provide materials and training to help parents work with their children to improve achievement, such as literacy and technology training;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc.		

c. Educate instructional staff, with parental assistance, in the value and utility of contributions of parents, how to reach out to and communicate with and work with parents as equal partners, implement and coordinate parent programs and build ties between parents and school;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.				
d. Coordinate and integrate parent involvement programs and activities with other programs (Head Start, Parents as Teachers, Early Reading First, public preschool, and parent resource centers), that encourage and support parents in more fully participating in the education of their children;	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc. <input type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets <input type="checkbox"/> Memorandum of Understanding (MOU).		<table border="1"> <tr> <th data-bbox="1398 362 1940 410">District Comments</th> </tr> <tr> <td data-bbox="1398 410 1940 605"> 3/26/2012 3:18:03 PM Federal Programs Coordinator Melanie Reiser Not applicable. Imani Education Circle CS does not have a preK program. </td> </tr> </table>	District Comments	3/26/2012 3:18:03 PM Federal Programs Coordinator Melanie Reiser Not applicable. Imani Education Circle CS does not have a preK program.
District Comments								
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e. Sent information related to school and parent programs to parents in a format and language the parents could understand;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Translated documents such as fliers, letters, web site postings, etc.		<table border="1"> <tr> <th data-bbox="1398 711 1940 760">District Comments</th> </tr> <tr> <td data-bbox="1398 760 1940 1149"> 3/26/2012 3:21:09 PM Federal Programs Coordinator Melanie Reiser Imani serves two ELL students in 2011-12, but both families indicated that English was their preferred language for communication with home. For all communication with our families we make every effort to ensure that the language is easy to understand and concise. A sample newsletter and calendar will be provided during the site visit. </td> </tr> </table>	District Comments	3/26/2012 3:21:09 PM Federal Programs Coordinator Melanie Reiser Imani serves two ELL students in 2011-12, but both families indicated that English was their preferred language for communication with home. For all communication with our families we make every effort to ensure that the language is easy to understand and concise. A sample newsletter and calendar will be provided during the site visit.
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f. Provide full opportunities for participation of parents of LEP students, students with disabilities, parents of migrant children.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent meetings, trainings, agendas, fliers, newsletters, and/or advertisements.				

4. School parent involvement policies have been distributed to parents.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent meeting agendas <input type="checkbox"/> documentation shared or distributed				
5. LEA has required schools to develop a written school-parent compact.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> school-home compact <input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda.				
6. Schools hold an annual meeting to inform participating parents about Title I programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Back-to-School Nights/Title I meetings. <input checked="" type="checkbox"/> Agendas & attendance sheets of parent training.		<table border="1"> <thead> <tr> <th data-bbox="1394 444 1938 493">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1394 493 1938 922"> 3/26/2012 3:33:50 PM Federal Programs Coordinator Melanie Reiser The Annual Title I Meeting was held in conjunction with the 2/28/12 Parent Night. At this meeting the Annual Title I notice was distributed along with drafts of the Parent Involvement Policy and Parent Compact. Going forward, the Annual Title I meeting will be held in conjunction with the Village Meetings (i.e. Back to School Nights). </td> </tr> </tbody> </table>	District Comments	3/26/2012 3:33:50 PM Federal Programs Coordinator Melanie Reiser The Annual Title I Meeting was held in conjunction with the 2/28/12 Parent Night. At this meeting the Annual Title I notice was distributed along with drafts of the Parent Involvement Policy and Parent Compact. Going forward, the Annual Title I meeting will be held in conjunction with the Village Meetings (i.e. Back to School Nights).
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7. LEA and schools have reviewed the effectiveness of school parental involvement activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Documentation such as Annual surveys and results, parent meetings, evaluations, and parent teacher conference evaluations. <input checked="" type="checkbox"/> Agendas & attendance sheets of parent training.				

<p>8. LEA and schools have informed parents about the existence of a parent resource center, if one exists.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools, and translated documents.</p>		<table border="1"> <thead> <tr> <th data-bbox="1394 82 1934 126" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1394 126 1934 388"> <p>3/26/2012 3:38:28 PM Federal Programs Coordinator Melanie Reiser Imani does not have a Parent Resource Center, although the school takes care to make information available to parents in the lobby and at monthly Parent Nights.</p> </td> </tr> </tbody> </table>	District Comments	<p>3/26/2012 3:38:28 PM Federal Programs Coordinator Melanie Reiser Imani does not have a Parent Resource Center, although the school takes care to make information available to parents in the lobby and at monthly Parent Nights.</p>
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III. LEA Improvement

Component III: LEA Improvement

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

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

If the LEA is not identified for LEA Improvement, this section can be skipped.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA notified parents if the LEA is identified for improvement or corrective action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that states the LEA's status, the reasons for the identification, and how parents can participate in LEA improvement activities.	Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). <input type="checkbox"/> Newsletter <input type="checkbox"/> Mailed Letter <input type="checkbox"/> Website <input type="checkbox"/> Other	District Comments 2/28/2012 4:11:07 PM Federal Programs Coordinator Melanie Reiser Not applicable. Imani is in "Warning" status, and, as such, is not identified for improvement or corrective action.
2. The LEA has developed a district improvement plan using the core elements outlined in the state's district strategic planning framework, Leading for Learning!	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of LEA Improvement plan <input type="checkbox"/> Evidence of school board approval of plan <input type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)		District Comments 2/28/2012 4:13:13 PM Federal Programs Coordinator Melanie Reiser As a school in "Warning" status, Imani has not yet been required to develop a School Improvement Plan. However, we will be developing such a plan by June 30, 2012.

<p>3. The LEA has set aside 10% of the district's Title I allocation for professional development activities necessary to ensure that the LEA makes AYP.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Reservation of Funds page of eGrants application.</p> <p><input type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds.</p>	<p>If the LEA also has schools in improvement it is required to set aside 10% of the Title I building allocation for professional developments. This amount can be used toward the LEA required set aside.</p>	<table border="1"> <thead> <tr> <th data-bbox="1505 84 1925 126">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1505 126 1925 380"> <p>2/28/2012 4:14:33 PM Federal Programs Coordinator Melanie Reiser Not applicable. As Imani is not identified as needing improvement or in corrective action, this 10% set-aside for PD is not required.</p> </td> </tr> </tbody> </table>	District Comments	<p>2/28/2012 4:14:33 PM Federal Programs Coordinator Melanie Reiser Not applicable. As Imani is not identified as needing improvement or in corrective action, this 10% set-aside for PD is not required.</p>
District Comments								
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IV. School Improvement

Component IV: School Improvement								
Schools identified for improvement, corrective action, or restructuring have met the requirements of being so identified.								
Sec. 1116(b)(1)(B) Sec. 1116(b)(3) Sec. 1116(b)(4)-(6) Sec. 1116(b)(7)(C)(ii) Sec. 1116(b)(14)(B)								
<input checked="" type="checkbox"/> If the LEA has no Title I schools identified for any level of School Improvement, this section can be skipped.								
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. The LEA notified all parents at least 14 days prior to the beginning of the school year if any schools are identified for improvement or corrective action. <i>(See School Choice section and SES section for additional notification requirements.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents must include the schools' status, comparison with other schools, action plan, the reasons for the identification, and how parents can participate in school improvement activities. <input type="checkbox"/> Verification of date of notification	<ul style="list-style-type: none"> • Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). • If applicable, the notification must be provided in different languages. <input type="checkbox"/> Newsletter <input type="checkbox"/> Mail <input type="checkbox"/> Website <input type="checkbox"/> Other <input type="checkbox"/> In Different Languages	<table border="1" style="width: 100%;"> <tr> <th style="text-align: center;">District Comments</th> </tr> <tr> <td> 2/28/2012 4:16:05 PM Federal Programs Coordinator Melanie Reiser Not applicable. Imani is a one-school LEA and is not in school improvement or corrective action. </td> </tr> </table>	District Comments	2/28/2012 4:16:05 PM Federal Programs Coordinator Melanie Reiser Not applicable. Imani is a one-school LEA and is not in school improvement or corrective action.
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2/28/2012 4:16:05 PM Federal Programs Coordinator Melanie Reiser Not applicable. Imani is a one-school LEA and is not in school improvement or corrective action.								

<p>2. The LEA posted on their website beginning with SY 2007 and all subsequent years identified:</p> <p>a. Number of students eligible and transferred due to Choice.</p> <p>b. Number of students who were eligible and participated in SES.</p> <p>c. List of available schools for transfer.</p> <p>d. List of available SES providers.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Webpage</p> <p><input type="checkbox"/> Student attendance for building offering choice.</p> <p><input type="checkbox"/> Low Income or FRL numbers for school in SI 2 or CA.</p>		<p style="text-align: center;">District Comments</p> <p>2/28/2012 4:17:05 PM Federal Programs Coordinator Melanie Reiser Not applicable. Imani has not been in school improvement or corrective action at any point since SY 2007. As such, we have not had to post this data.</p>
<p>3. The LEA has developed a 2-year school improvement plan using the core elements outlined in the state's strategic school improvement planning framework, Getting Results!</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Copy of school improvement plan</p> <p><input type="checkbox"/> Copy of Statement of Quality Assurance submitted to PDE with appropriate signatures.</p> <p><input type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)</p>		<p style="text-align: center;">District Comments</p> <p>2/28/2012 4:18:54 PM Federal Programs Coordinator Melanie Reiser Not applicable. Imani is not in school improvement or corrective action, and, as such, has not been required to develop a School Improvement Plan. Imani will draft a School Improvement Plan for 2012-13 using the Getting Results template by 6/30/12.</p>
<p>4. Each school identified for improvement must spend at least 10% of its Title I building allocation on professional development activities. ONLY School Improvement. not required for Corrective Action.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds.</p> <p><input type="checkbox"/> Sign-in sheets for professional development activities.</p> <p><input type="checkbox"/> Meeting minutes or agendas regarding scientifically based methods and strategies.</p> <p><input type="checkbox"/> Title I Budget</p>		<p style="text-align: center;">District Comments</p> <p>2/28/2012 4:19:23 PM Federal Programs Coordinator Melanie Reiser Not applicable. Imani is a one-school LEA and is not in school improvement.</p>

<p>5. Each school identified for Corrective Action 1 or 2 involves parents in corrective actions taken to improve academic achievement.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Meeting agendas <input type="checkbox"/> Parent notifications <input type="checkbox"/> Meeting minutes		<table border="1"> <thead> <tr> <th data-bbox="1459 89 1929 131">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1459 131 1929 388"> <p>2/28/2012 4:20:27 PM Federal Programs Coordinator Melanie Reiser Not applicable. While Imani does actively involve parents in all aspects of the school, Imani is a one-school LEA and is not in Corrective Action.</p> </td> </tr> </tbody> </table>	District Comments	<p>2/28/2012 4:20:27 PM Federal Programs Coordinator Melanie Reiser Not applicable. While Imani does actively involve parents in all aspects of the school, Imani is a one-school LEA and is not in Corrective Action.</p>
District Comments								
<p>2/28/2012 4:20:27 PM Federal Programs Coordinator Melanie Reiser Not applicable. While Imani does actively involve parents in all aspects of the school, Imani is a one-school LEA and is not in Corrective Action.</p>								

V. School Choice

Component V: School Choice						
The LEA ensures that requirements for public school choice are met.						
Sec. 1116(b)(1)(D) and (E) Sec. 1112(g)(4)						
<input checked="" type="checkbox"/> If the LEA has no buildings in School Improvement I or choice can't be offered because there are no schools available for choice, this section can be skipped.						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA at least 14 days prior to the beginning of the school year notified parents of all students enrolled in the identified school of their option to transfer their children to another public school within the LEA that is NOT identified for improvement or corrective action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that informs parents of school choice and the process to be used to exercise the option. <input type="checkbox"/> Verification of date of parent notification.	<ul style="list-style-type: none"> • Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). • This notice may be a part of the general school improvement notification or it may be a separate notice. • If applicable, the notification must be provided in different languages. <input type="checkbox"/> Newsletter <input type="checkbox"/> Mail <input type="checkbox"/> Website <input type="checkbox"/> Other <input type="checkbox"/> As Part of a General Notification <input type="checkbox"/> In Different Languages	

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

VI. Supplemental Educational Services (SES)

Component VI: Supplemental Educational Services (SES)

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

Sec. 1116(e)

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

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

<p>2. The LEA posted on their website: a. Number of students eligible for SES. b. Number of students participating in SES c. List of available SES providers</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA Website <input type="checkbox"/> List of SES Providers including distance providers <input type="checkbox"/> Selection of Schools Low Income data	See List of providers on PDE/SES webpage.	
<p>3. The LEA has correctly identified low income (eligible) students for SES and prioritized appropriately when determining participation only when cost is above the maximum amount of per pupil amount or 20% of Title I funding.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Low-income measure used to determine Title I building eligibility MUST be used to determine student eligibility for SES. <input type="checkbox"/> Criteria for priority of services.		
<p>4. The LEA must enter into agreements between the LEA, the provider and the parent of the participating child for carrying out SES.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of contracts for each provider and student participating in SES.		
<p>5. The LEA provides at least two enrollment windows for SES during the school year.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent Notifications <input type="checkbox"/> Signed Agreements	Reviewers should ask parents of eligible students if they are aware of the two SES windows. <input type="checkbox"/> Parents Asked	
<p>6. The LEA offered SES providers equal access to school facilities as other organizations using a fair, open and objective process.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA Policy for access to school facilities. <input type="checkbox"/> SES Provider agreements		
<p>7. If the LEA requested rollover of unused funds set aside for SES the LEA met all of the following requirements: a. Partner with community groups b. Ensure students/parents have a genuine opportunity to sign up for choice transfer. c. Parent notification mailed out at least 14 days prior to the start of the school year. d. Website posting lists number of students eligible and participating.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent Notification <input type="checkbox"/> LEA Website <input type="checkbox"/> FBO/CBO correspondence, phone logs or posters <input type="checkbox"/> DFP notification and Assurances for Rollover Form	Reviewers should ask parents if they were aware of the opportunity to request SES. <input type="checkbox"/> Parents Asked	

8. The LEA maintains records regarding the numbers of students participating in SES.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of each school offering SES and the providers being used along with the number of students participating. <input type="checkbox"/> SES data entered in eGrants.		
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VII. Schoolwide Programs

Component VII: Schoolwide Programs

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

Sec. 1114

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

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

2. Schoolwide program plans include the ten required components, are reviewed and evaluated annually, and revised accordingly.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Schoolwide agenda/minutes. <input checked="" type="checkbox"/> School wide plan that includes goals. <input type="checkbox"/> Completion of approved Generation 5 "Getting Results" School Improvement plan. (All required components are embedded in this plan.) <input type="checkbox"/> Assessments <input checked="" type="checkbox"/> Comprehensive Needs Assessment and a system of documentation. <input checked="" type="checkbox"/> Identification of scientifically-based strategies to address needs.				
2a. Comprehensive Needs Assessment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
2b. Schoolwide reform strategies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
2c. Instruction by highly qualified staff	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
2d. High quality and ongoing professional development	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
2e. High-quality teachers to "high-need" schools	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			<table border="1"> <tr> <td style="text-align: center;">District Comments</td> </tr> <tr> <td> 3/26/2012 3:43:05 PM Federal Programs Coordinator Melanie Reiser Imani is a one-school LEA, and, as such, we our entire staff teaches at our one school. </td> </tr> </table>	District Comments	3/26/2012 3:43:05 PM Federal Programs Coordinator Melanie Reiser Imani is a one-school LEA, and, as such, we our entire staff teaches at our one school.
District Comments								
3/26/2012 3:43:05 PM Federal Programs Coordinator Melanie Reiser Imani is a one-school LEA, and, as such, we our entire staff teaches at our one school.								
2f. Parent Involvement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					

2g. Transitioning preschool children	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			<table border="1"> <thead> <tr> <th data-bbox="1457 90 1938 131">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1457 131 1938 459"> 5/2/2012 11:38:51 AM State Monitor Gaylord Conquest There is an independent preschool physically located in the building. However, admission to Imani is determined by lottery. As such, Imani does not conduct formal preschool transitioning activities as part of its SWP. </td> </tr> </tbody> </table>	Monitor Comments	5/2/2012 11:38:51 AM State Monitor Gaylord Conquest There is an independent preschool physically located in the building. However, admission to Imani is determined by lottery. As such, Imani does not conduct formal preschool transitioning activities as part of its SWP.
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5/2/2012 11:38:51 AM State Monitor Gaylord Conquest There is an independent preschool physically located in the building. However, admission to Imani is determined by lottery. As such, Imani does not conduct formal preschool transitioning activities as part of its SWP.								
2h. Teacher input in assessment decisions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
2i. Effective, timely and additional assistance to students having difficulty mastering proficient or advanced levels of academic achievement standards	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
2j. Coordinated budget	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
3. Indication of which program funds have been consolidated in the schoolwide program and how the intent and purposes of the individual programs consolidated are addressed.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Financial reports. <input checked="" type="checkbox"/> SWP				

VIII. Targeted Assistance

Component VIII: Targeted Assistance

The LEA targeted assistance programs meet all requirements.

Sec. 1115

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

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

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

Component IX: Nonpublic Schools						
The LEA provides Title I services to eligible children attending nonpublic schools.						
Sec. 1120 Sec. 9503						
34 CFR Part 200 §200.62 - 200.67, 200.77 §200.77(f) §200.78(a)						
<input checked="" type="checkbox"/> If the LEA has no participating Nonpublic schools, this section can be skipped.						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA has public school ranking charts with per-pupil allocations identified. (Equitable Services)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Financial reports, line items to private school children in budget. <input type="checkbox"/> List of participating private schools. <input type="checkbox"/> Consolidated application		
2. LEA has policies and procedures for provision of services to eligible children attending nonpublic schools.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated Application Procedures		
3. Consultation occurred between LEA and nonpublic school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of letters to private schools, agendas, meeting dates, participant lists/sign-in <input type="checkbox"/> Consolidated application <input type="checkbox"/> Record that services have been discussed		
4. LEA regularly supervises the provision of Title I services to nonpublic children.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Staff evaluations, visits/communication <input type="checkbox"/> Announcements/sign-in sheets for professional development and parent involvement opportunities		
5. LEA is evaluating the Title I program serving nonpublic school students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Needs assessments/survey <input type="checkbox"/> Assessment data		

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

X. Comparability

Component X: Comparability

The LEA complies with the comparability provisions of Title I.

Sec. 1120A(c)

If the LEA is exempt from Comparability requirements, this section can be skipped.
For example, if there is no overlap of grade spans, the LEA is exempt from this requirement.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. Title I Comparability Report comparing Title I schools to non-Title I schools reported to SEA annually in Pennsylvania and submitted by November 15th.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Support Data housed at the LEA (individual school lists with staff names attached to the positions counted and excluded) <input type="checkbox"/> Documentation maintained supports the report submitted by November 15th of each year <input type="checkbox"/> HR action documentation for any corrective actions taken <input type="checkbox"/> Records are maintained for 3 years. <input type="checkbox"/> Written procedures to ensure that comparable services are provided. <input type="checkbox"/> Articulated (written) process on the movement of staff during school year to meet the November 15th deadline.		

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Comments

All forms and documentation were found to be in compliance. The LEA has a active parent group which has scheduled monthly meetings.

Title II A Program Review

Highly Qualified

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. The LEA has a plan in place to ensure all teachers of core academic subjects will be highly qualified. <i>Section 1119 (a)(1)&(3) and Section 2141 (a)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Highly Qualified Plan <input checked="" type="checkbox"/> List of teacher qualifications <input checked="" type="checkbox"/> Principal Attestation (PDE Form 425) <input checked="" type="checkbox"/> HQT IPDPs prepared for each teacher who is not highly qualified				
2. The LEA is implementing an individualized professional development plan for non-highly qualified teachers as indicated in the annual principal attestation (PDE Form 425). *This applies to LEAs that have not maintained highly qualified teacher status for 2 consecutive years. <i>Section 2141(c)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Individual professional development plan for each nonHQ teacher <input type="checkbox"/> LEA-supported and/or sponsored PD exists to assist teachers				
3. The LEA has entered into a written agreement with the SEA that outlines its use of Titles I & IIA funds to achieve highly qualified status. <i>Section (2141(c) *This applies to LEAs that have not made AYP and maintained 100% HQ for 3 consecutive years.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> LEA/SEA plan <input type="checkbox"/> Evidence exists that plan is being implemented (this could vary from LEA to LEA)		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>2/28/2012 4:45:43 PM Federal Programs Coordinator Melanie Reiser Not applicable.</td> </tr> </tbody> </table>	District Comments	2/28/2012 4:45:43 PM Federal Programs Coordinator Melanie Reiser Not applicable.
District Comments								
2/28/2012 4:45:43 PM Federal Programs Coordinator Melanie Reiser Not applicable.								

Professional Development

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
4. The LEA conducts an assessment of local needs for professional development and hiring, as identified by the LEA and school staff. <i>Section 2122 (c)(1)(2)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of district needs assessment and findings		<p align="center">District Comments</p> <p>3/26/2012 3:50:48 PM Federal Programs Coordinator Melanie Reiser Imani developed a new 3-year professional development plan in fall 2011. A detailed needs assessment is included in this plan.</p>
5. The LEA involves parents in the planning of professional development activities. <i>Section 2122 (b)(7)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Meeting Notices		<p align="center">District Comments</p> <p>3/26/2012 3:51:24 PM Federal Programs Coordinator Melanie Reiser Parents are included on the strategic planning team that developed the professional development plan.</p>
6. The LEA professional development activities are based on a review of scientifically based research and designed to improve student academic achievement. <i>Section 2122 (b)(1)(B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities aligned to district plan.		
7. The LEA provides professional development activities to improve the knowledge of teachers, principals, paraprofessionals and other school staff. <i>Section 2123 (A)(3)(A&B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities. <input checked="" type="checkbox"/> List of In-Service activities <input type="checkbox"/> Attendance rosters		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
8. The LEA professional development activities are used as part of a broader strategy to eliminate the achievement gap that separates low-income and minority students from other students. <i>Section 2122 (b)(2)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> PD needs assessment <input type="checkbox"/> Teacher surveys <input checked="" type="checkbox"/> ACT 48 PD plan		

Class Size Reduction

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
9. The LEA targets funds to schools that have the lowest portion of highly qualified teachers; have the largest average class size; or are identified for school improvement. <i>Section 2122 (b)(3)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Class rosters <input type="checkbox"/> Highly Qualified Teachers <input type="checkbox"/> SI Schools		District Comments 2/28/2012 4:47:57 PM Federal Programs Coordinator Melanie Reiser Not applicable. Imani is a one-school LEA.
10. The LEA utilizes highly qualified teachers to reduce class size. <i>Section 2123 (a)(2)(B)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Highly Qualified Teacher Credentials from PDE		District Comments 2/28/2012 4:49:41 PM Federal Programs Coordinator Melanie Reiser Not applicable. Class size reduction is not a goal for Imani. Title II funding is used to improve teacher quality.
11. The LEA provides expenditures for educational services to eligible nonpublic school children equal to the proportion of funds allocated to participating public school attendance areas. <i>Section 9501(a)(b)(4)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Expenditures for non-public services <input type="checkbox"/> List on PDE web site <input type="checkbox"/> Title II-A Non-public share		District Comments 2/28/2012 4:48:26 PM Federal Programs Coordinator Melanie Reiser Not applicable. Imani does not provide nonpublic services.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
12. LEA ensures equitable distribution of experienced and HQ teachers within the districts schools to ensure poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. <i>Section 1112(c)(1)(L)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Equity Plan <input type="checkbox"/> Agendas of Equity Plan Meetings <input type="checkbox"/> Meeting minutes of Equity Plan writing & planning sessions. <input type="checkbox"/> Teachers are reassigned <input type="checkbox"/> Changes to union contract <input checked="" type="checkbox"/> Review of HQT/NHQT data and strategies revised in equity plan when there is no improvement		

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Comments

All forms and documentation were found to be in compliance. Title II funds are mainly utilized for professional development.

Title III Program Review

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

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

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

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

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

II. Assessment

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. All LEP students have been annually assessed for English language proficiency (ELP) using the required state annual ELP assessment (ACCESS for ELLs)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Completion of on-line ELP assessment ordering system via MetriTech (required), UPS receipt verifying return of state annual ELP assessment, LEA performance score reports, and inclusion of performance results in students permanent record folder	<input type="checkbox"/> LEA database records of LEP students and assessment scores <input type="checkbox"/> eMetric system reports	
2. The LEA uses the state screening and placement tool (WAPT) for entry into an ESL program and for the determination of the assessment tier for the state annual ELP assessment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> WAPT screening and placement assessment results are included in the student's permanent record folder		
3. The LEA assesses students within 30 days of the beginning of the school year or within 14 days of initial school entry.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Student records indicating date of enrollment and date of assessment using the state screening and placement tool (WAPT).	<input type="checkbox"/> LEA database records	
4. The LEA has in place a procedure to ensure that all teachers who administer the ACCESS for ELLs have taken and passed the online WIDA ACCESS test administrator training course	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> WIDA test administrator training proof maintained by LEA ESL program administrator or assessment coordinator	<input type="checkbox"/> Proof of completion of on-line teacher training for test administration with proof of 80% or better teacher score	
5. LEP students are assessed using the PSSA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> PSSA results for the LEP subgroup (grades 3-8 and 11)	<input type="checkbox"/> LEA database records <input type="checkbox"/> eMetric system reports	

III. Accountability

Section 3122

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA/Consortia verifies LEP students meet annual measurable achievement objectives (AMAOs).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of AMAO Status Report and letter received from the SEA		
2. The LEA/Consortia develops an improvement plan if it has not met AMAOs for 2 or 4 consecutive years. <i>(This has not yet been implemented by PDE.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of the improvement plan within Getting Results		
3. If the LEA is part of a consortium, the LEA has a signed copy of the Memorandum of Understanding specifying the responsibilities of both the fiscal agent and the individual LEAs related to services, parental notification and AMAO Improvement Planning.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of the Memorandum of Understanding between the LEA and fiscal agent.		

IV. Evaluation

Section 3121

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA completes the LEP SYSTEM on or before the State provided due date.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of the Accuracy Certification Statement (ACS) for the LEP SYSTEM	Refer to the PDE website for State due dates	
2. The LEA completes the PIMS on or before the State provided due date.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of the ACS for PIMS	Refer to the PDE website for State due dates	
3. The LEA performs regular Program evaluations based on multiple criteria that measure student progress in attaining English proficiency and attainment of academic and achievement standards. LEA implements improvements based on this evaluation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of LEP System Report <input type="checkbox"/> Written program evaluation		

V. Required Subgrantee Activities for LEP

Section 3115(c)(1)(2)

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

VI. Authorized Subgrantee Activities for LEP

Section 3115(d)

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

VII. Authorized Subgrantee Activities for Immigrant Children and Youth

Monitored ONLY FOR LEAs that receive Immigrant funding

Section 3115(e)

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

VIII. Parental Notification

Section 3302

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA/Consortia provides notifications to parents in an understandable uniform format, and, to the extent practical, in a language that the parent can understand. Notification includes basis for placement, level of proficiency, method of instruction, how the program will meet the student's needs, and exit criteria.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent letters for placement in Title III programs	<input type="checkbox"/> Use of Transact for translations	
2. The LEA/Consortia has parent notification provisions for identification and placement for Title III supplemental programs within 30 days of the beginning of school or 2 weeks after school begins.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent letters for placement in Title III programs		
3. The LEA/Consortia sends parent notification for failure to meet AMAOs, of such failure not later than 30 days after such failure occurs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent letter for AMAO status	<input type="checkbox"/> Use of Transact for translations	
4. Parental participation and outreach provisions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent participation policies are distributed to parents on a regular basis <input type="checkbox"/> Evidence of outreach with parents of ELL students about how they can be involved in their child's education	<input type="checkbox"/> Written in the application	

IX. Implementation of the Title III Application - Local Plans

Section 3116

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. Submission of annual Title III application, implementation of application, and evaluation of success of Title III Implementation Plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of signed rider and application		
<p>2. The LEA/Consortia complies with NCLB requirements regarding participation of LEP students and teachers in private schools under Title III.</p> <p>The LEA/Consortia provides:</p> <ul style="list-style-type: none"> a. Policies and procedures for provision of services to eligible children attending private schools b. Third party contract(s) c. Copies of local application and budgets that document appropriate set asides (LEA) d. Evidence that consultation occurred between LEA and private school officials e. Evidence that private school children and teachers are receiving equitable services f. Evidence that the LEA is evaluating the Title III program serving private school students g. Evidence the LEA regularly supervises the provision of Title III services to private school children 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Written policies and procedures, letters, emails or meeting agendas of LEA consultation with non-publics schools. Written agreement of equitable services to be provided. Evaluation plan for private school, program success, Supervisory consultation.		
3. The LEA/Consortia has a policy and/or LEA assessment (oral/written communication skills) for teacher English fluency.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Teacher fluency assessment results		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
4. LEAs/Consortia that have teachers providing instruction in a language other than English must have a procedure for ensuring the teachers are fluent in the language of instruction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Procedure used to determine fluency, must include appropriate Instructional level 1 or 2 certifications as well the ESL specialist endorsement. If grading student English performance, teachers must meet the highly qualified definition.		
5. The LEA/Consortia supplements, not supplants, the core program with Title III funds. Programs/Activities must be in addition to or supporting core programs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Verification of difference between core program budget and expenditures, and Title III budget and expenditures	Evidence of budget/expenditures for ESL in state and local funds Time & effort logs	

X. Post Exit Student Monitoring

Section 3121 (a)(4)

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

Component XI: Fiscal Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>A. Audits</p> <p>The SEA ensures that the State and the LEAs are audited annually, if required, and that all corrective actions required through this process are fully implemented.</p> <p>OMB Circular A-87</p>	<p>1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> LEA response to findings.</p> <p><input type="checkbox"/> PDE follow-up reviews of findings.</p> <p><input type="checkbox"/> Independent auditors report shows that the LEA has corrected all action required.</p>	<p>PDE Monitor review single audit from previous year (federal programs only) and reviews district comments (management letter).</p>	<p align="center">District Comments</p> <p>3/19/2012 12:08:00 PM Federal Programs Coordinator Melanie Reiser The audits for 2009-10 and 2010-11 have been pulled for review during the monitoring visit. Imani did not have any audit finding in either fiscal year. On page 29 of the 2009-10 audit, you will find that there were no significant deficiencies in internal controls over major federal programs and that the audit represents an unqualified opinion on all major programs.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
B. Carryover The LEA complies with the carryover provisions of Title I. Sec. 1127	1. LEAs with allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to the next unless the SEA has waived the limitation (allowable once every 3 year cycle if the SEA believes the request is reasonable and necessary).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Title I Budget section on eGrants.		District Comments 1/17/2012 3:57:29 PM Federal Programs Coordinator Melanie Reiser Imani did not carry-over any funds from 2010-11 and typically expends all funds in the initial grant term.
	2. The LEA has requested (and received) a waiver from the SEA if the carryover from the prior year exceeds 15%.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Waiver request on eGrants. <input type="checkbox"/> Waiver request approval on file and at PDE.		District Comments 1/17/2012 3:58:03 PM Federal Programs Coordinator Melanie Reiser Not applicable. Monitor Comments 5/2/2012 11:50:09 AM State Monitor Gaylord Conquest In checking their carryover in both Title I and Title II, they have no carryover from both funding categories.
C. Rank Order	1. The LEA is only serving eligible schools and all schools above 75% poverty are served.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation detailing the poverty data used to determine eligibility		District Comments 1/17/2012 3:55:03 PM Federal Programs Coordinator Melanie Reiser Not applicable. Imani is a one-school, LEA.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>The LEA ensures that it complies with the requirements of Title I when allocating funds to eligible school attendance areas or schools in rank order of poverty based on the number of children from low-income families who reside in an eligible school attendance area.</p> <p>Sec. 1113 34 CFR Part 200 §200.77-§200.78</p>	2. The ranking procedures are applied without regard to grade spans or schools with a poverty rate of 75% and above.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Schools with poverty rates of 75% or greater are served. Funds are allocated at a per pupil rate.		
	3. Eligible schools are ranked and served from highest to lowest poverty.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Actual allocations match Consolidated Plan.		
	4. The allocation to each eligible school and the per pupil allocation match.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Per pupil expenditures at building level matches consolidated application		
	5. Allocations given to Title I schools match approved amounts on consolidated application.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Local budget sheets. <input type="checkbox"/> System tracking expenditure reports.		
	6. The prekindergarten (PreK) children are excluded from the poverty count of any school.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> The LEA's count of children from low income families does not include children under the age of 5.		

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>D. Supplement / Supplant</p> <p>The LEA ensures that Title I funds are used only to supplement or increase non-Federal sources used for the education of participating children and not to supplant funds from non-Federal sources.</p> <p>Sec. 1114 Sec. 1115 Sec. 1116 Sec. 1120A</p>	1. LEA approved budget and records of expenditures of Title I funds at the district level match.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Statement of Allocation & Expenditures	<p>Pertains to:</p> <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First <p>*Documentation may minimal or non-existent in cases regarding supplanting. If you think there may be a problem, refer to DFP Regional Coordinator.</p>	
	2. Schoolwide program expenditures verify that funds have not supplanted non-federal resources.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Statement of Allocation & Expenditures. <input type="checkbox"/> Expenditures match SWP activities <input checked="" type="checkbox"/> State/local fund expenditures have not decreased		<p>District Comments</p> <p>3/19/2012 12:18:53 PM Federal Programs Coordinator Melanie Reiser A copy of the most recent letter from PDE (07/11/11) will be provided indicating that Imani maintained fiscal effort between 2009-10 and 2010-11.</p>
	3. Targeted assistance program expenditures meet the statutory requirements and are supplemental in nature & do not supplant non-federal resources.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Statement of Allocation & Expenditures are supplemental		<p>District Comments</p> <p>2/28/2012 4:52:04 PM Federal Programs Coordinator Melanie Reiser Not applicable. Imani is a schoolwide program.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
E. Equipment and Related Property OMB Circular A-87 EDGAR 80.32	1. LEA maintains Inventory records, purchase orders and receipts for equipment purchased.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Inventory is on file and up to date (All equipment at \$1,500 or LEA capitalization threshold \$_____ is maintained).	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 			
	2. The LEA conducts a physical inventory of all equipment at least once every two years.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Equipment Inventory List	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 			
F. Compliance to Reservations The LEA complies with requirements regarding the reservation of funds. Sec. 1113 Sec. 1116 Sec. 1118	1. The LEA has reserved funds necessary to provide services comparable to those provided to children in Title I funded schools to serve homeless children, neglected children in local institutions, and if appropriate, N or D children in community day schools and delinquent children in local institutions.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Reservations are in the budget. <input type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items.	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td> 3/26/2012 3:56:48 PM Federal Programs Coordinator Melanie Reiser The homeless set-aside does not apply to charter schools. See ROF screen. </td> </tr> </tbody> </table>	District Comments	3/26/2012 3:56:48 PM Federal Programs Coordinator Melanie Reiser The homeless set-aside does not apply to charter schools. See ROF screen.
District Comments									
3/26/2012 3:56:48 PM Federal Programs Coordinator Melanie Reiser The homeless set-aside does not apply to charter schools. See ROF screen.									

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	2. LEA has reserved an amount equal to 20% of its Title I allocation for transportation/supplemental services or both. (for school improvement schools only; if no schools in school improvement, check NA)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Reservations are in the ROF screen on egrants. <input type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items. <input type="checkbox"/> LEA documents expenditures for choice and supplemental services (agreements between LEA and providers).		District Comments 3/26/2012 3:57:20 PM Federal Programs Coordinator Melanie Reiser Imani is classified in "Warning" status. We have no schools in School Improvement.
	3. LEAs receiving more than \$500,000 have reserved 1% of their allocation for parental involvement and that 95% of those funds have been distributed to served schools.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Procedure for allocation 95% to schools. <input type="checkbox"/> 95% allocated to schools. <input type="checkbox"/> Line item reflects 1%. <input type="checkbox"/> Budget Line Item for professional development. <input type="checkbox"/> Agendas, Sign-Ins, Calendar of training, contracts with trainers etc. <input type="checkbox"/> Expenditures supporting professional development.	**If the combined amount of ARRA & Title I Basic funds result in the LEA's total allocation being \$500,000 or more, a parent involvement set aside of 1% is required.	District Comments 3/26/2012 3:57:42 PM Federal Programs Coordinator Melanie Reiser Imani's allocation does not exceed \$500K.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
	4. LEAs with Title I schools identified for improvement have set aside 10% of funds for professional development activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Activities scheduled for professional development, agendas, sign-in, contracted technical assistance, etc. <input type="checkbox"/> 10% of the Title I allocation is reported on the LEA actual budget reports under professional development. <input type="checkbox"/> Activities scheduled for professional development agendas, sign-in, contracted technical assistance, etc. <input type="checkbox"/> 10% of school's in improvement allocation is tracked by LEA for professional development.		<table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1577 199 1948 245">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1577 245 1948 475"> 3/26/2012 3:58:12 PM Federal Programs Coordinator Melanie Reiser Imani is a one-school LEA and is not in School Improvement. </td> </tr> </tbody> </table>	District Comments	3/26/2012 3:58:12 PM Federal Programs Coordinator Melanie Reiser Imani is a one-school LEA and is not in School Improvement.
District Comments									
3/26/2012 3:58:12 PM Federal Programs Coordinator Melanie Reiser Imani is a one-school LEA and is not in School Improvement.									

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
G. Obligating Funds	1. The LEA began obligating funds on or after the program approval date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Dates on expenditure records (invoices, purchase orders, etc) begin on or after program approval date (Approval date can be found on Grant Approval Letter)	<p>Pertains to:</p> <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>3/26/2012 3:54:11 PM Federal Programs Coordinator Melanie Reiser The obligation date for 2011-12 was 10-24-11. A copy of our most recent grant reconciliation provides evidence that all expenses occurred on or after 10/24/11.</td> </tr> </tbody> </table>	District Comments	3/26/2012 3:54:11 PM Federal Programs Coordinator Melanie Reiser The obligation date for 2011-12 was 10-24-11. A copy of our most recent grant reconciliation provides evidence that all expenses occurred on or after 10/24/11.
District Comments									
3/26/2012 3:54:11 PM Federal Programs Coordinator Melanie Reiser The obligation date for 2011-12 was 10-24-11. A copy of our most recent grant reconciliation provides evidence that all expenses occurred on or after 10/24/11.									
H. Nonpublic School Services	1. The LEA reserved the same per pupil amount to each non-public low-income child as distributed to each public low-income child.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> eGrants SOS and Nonpublic Section and budget line item on eGrants <input type="checkbox"/> Interdistrict agreement and/or 3rd Party contract amounts match what is approved on consolidated application.	<p>Pertains to:</p> <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>2/28/2012 4:43:35 PM Federal Programs Coordinator Melanie Reiser Imani does not have nonpublic school services.</td> </tr> </tbody> </table>	District Comments	2/28/2012 4:43:35 PM Federal Programs Coordinator Melanie Reiser Imani does not have nonpublic school services.
District Comments									
2/28/2012 4:43:35 PM Federal Programs Coordinator Melanie Reiser Imani does not have nonpublic school services.									

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
I. Time Documentation	1. The LEA maintains semi-annual certifications for all employees funded from a single cost objective.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Semi-annual time certifications	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	District Comments 3/19/2012 12:10:54 PM Federal Programs Coordinator Melanie Reiser Imani collects semi-annual time certifications after 12/31 and 6/30 each year. Copies of the first single funding certification forms will be available during the monitoring visit.
	2. The LEA maintains time documentation logs/schedules for prorated staff including the amount of time spent on each funding source activity; the logs are signed by a supervisor and reconciled to payroll documentation on a monthly basis	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Logs <input type="checkbox"/> Staff Calendars <input type="checkbox"/> Staff Schedules	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	District Comments 3/19/2012 12:09:33 PM Federal Programs Coordinator Melanie Reiser Imani does not have any Title I or II prorated staff.
J. Record Retention	1. Records are maintained for a period of 7 years	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III • Reading First 	District Comments 3/26/2012 3:55:34 PM Federal Programs Coordinator Melanie Reiser A copy of our document retention schedule will be provided during the monitoring visit.

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Comments

All forms and documents relating to the Fiscal Requirements were found to be in compliance.

Ed-Flex Waiver Review

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

Section 4 of the Education Flexibility Partnership Act of 1999

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA has evidence of which Federal Program(s) and Federal Requirement(s) are to be waived, including the expected results of waiving each requirement.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 1 Waiver Application		District Comments 2/28/2012 4:05:36 PM Federal Programs Coordinator Melanie Reiser Not applicable
2. The LEA has evidence of how it will continue to provide assistance to the same populations served by program for which waivers were requested.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 2 Waiver Application		District Comments 2/28/2012 4:05:46 PM Federal Programs Coordinator Melanie Reiser Not applicable
3. The LEA has evidence of how the waiver will improve the instructional program and academic performance of students and how non-public students will be affected.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 3 Waiver Application		District Comments 2/28/2012 4:05:52 PM Federal Programs Coordinator Melanie Reiser Not applicable
4. The LEA has evidence of how it provided notice and information to the public regarding the waiver request.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 4 Waiver Application		District Comments 2/28/2012 4:06:08 PM Federal Programs Coordinator Melanie Reiser Not applicable

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
5. The LEA has evidence of the education improvement goals, including methods that will be used to assess student progress toward the goals, and how the LEA will be able to determine the impact of any school that benefits from an approved waiver.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 5 Waiver Application		District Comments 2/28/2012 4:06:13 PM Federal Programs Coordinator Melanie Reiser Not applicable
6. If an application was submitted for an extension of an approved waiver, the LEA has evidence of effectiveness of the waiver, how the waiver improved student performance and how the waiver extension was in the public interest.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Section 6 Waiver Application		District Comments 2/28/2012 4:06:21 PM Federal Programs Coordinator Melanie Reiser Not applicable
7. The LEA has evidence of services provided, schools served with waiver and school years approved with waiver.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Approval Letter from PDE		District Comments 2/28/2012 4:06:27 PM Federal Programs Coordinator Melanie Reiser Not applicable

Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
Imani Education Circle Charter School	4/3/2012	Adrienne Davis	Chief Academic Officer/Principal
Imani Education Circle Charter School	4/3/2012	Erica Reel	Title I Parent
Imani Education Circle Charter School	4/3/2012	Geoffre Deans	IT Director
Imani Education Circle Charter School	4/3/2012	Kellie J. Harrison	Data Specialist
Imani Education Circle Charter School	4/3/2012	Kimberly Wilkins	Master Teacher
Imani Education Circle Charter School	4/3/2012	Lynneice Hill	Title I Parent
Imani Education Circle Charter School	4/3/2012	Marcus Fulton	Dean of Students
Imani Education Circle Charter School	4/3/2012	Mia A. Birl	Title I Parent
Imani Education Circle Charter School	4/3/2012	Yolanda Booker	Title I Parent



pennsylvania
DEPARTMENT OF EDUCATION

August 7, 2013

Dr. Francine Fulton
CEO
Imani Education Circle CS
5612 Greene Street
Philadelphia, Pa 19144-2808

Dear Dr. Fulton:

Enclosed is the Report of Findings presenting results of the cyclical monitoring which was conducted by the Bureau of Special Education (BSE) in the Imani Education Circle CS the week of May 20, 2013.

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

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

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

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

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

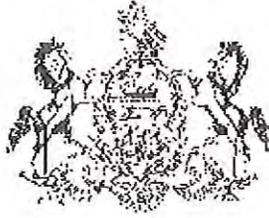
Please convey my thanks to all staff who participated in the review. Their time and assistance is appreciated.

Sincerely,

John J. Tommasini
Director

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

CC: Chairperson
Jill Deitrich
CS Monitoring File



Executive Summary BSE Compliance Monitoring Review of the Imani Education Circle CS

PART I SUMMARY OF FINDINGS

A. Review Process

Prior to the Bureau's monitoring the week of May 20, 2013, the Imani Education Circle CS was formally notified of the dates the onsite review would be conducted. Notice and invitation to comment was also provided to the Local Task Force on Right-to-Education. The charter school was informed of its responsibility to compile various reports, written policies, and procedures to document compliance with requirements.

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

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

B. General Findings

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

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

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

C. Overall Findings

1. FACILITATED SELF ASSESSMENT (FSA)

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

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

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

2. FILE REVIEW (Student case studies)

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

The status of compliance of the Imani Education Circle CS is as follows:

Sections of the FILE REVIEW	In Compliance	Out of Compliance	NA
Essential Student Documents Are Present and Were Prepared Within Timelines	88	1	71
Evaluation/Reevaluation: Process and Content	339	11	430
Individualized Education Program: Process and Content	478	9	313
Procedural Safeguards: Process and Content	91	4	25
TOTALS	996	25	839

3. TEACHER AND PARENT INTERVIEWS

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

	# Yes Responses	# No Responses	# of Other Responses
Program Implementation: General Ed Teacher Interviews	245	13	76
Program Implementation: Special Ed Teacher Interviews	329	11	108
Program Implementation: Parent Interviews	188	16	101
TOTALS	762	40	285

4. STUDENT INTERVIEWS

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

5. CLASSROOM OBSERVATIONS

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

	# Yes Responses	# No Responses	# of Other Responses
Classroom Observations	44	0	12

6. EDUCATIONAL BENEFIT REVIEW

	In Compliance	Out of Compliance
Educational Benefit Review	X	

**PART II
CORRECTIVE ACTION PROCESS**

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

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

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

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

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

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

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

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

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

Charter School: Imani Education Circle CS

Chief Executive Officer: Dr. Francine Fulton

Special Education Director/Coordinator: _____

BSE Special Education Adviser: Walter Howard

Date of Report: August 07, 2013

Date Final Report Sent to LEA: August 07, 2013

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

First Visit Date: _____

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

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

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					6 1 0 0 1 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					6 1 0 0 1 0	P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum. Always Sometimes Rarely Never Don't Know Does not Apply			
Y						18. FSA-SURROGATE PARENTS (STUDENTS REQUIRING) Standard: The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.			
Y						19. FSA-PERSONNEL TRAINING Standard: In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.			
						INTERVIEW RESULTS (General & Special Education Teacher)			
10	0	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
10	0	0				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
10	0	0				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
8	2	0				GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	3	3				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
10	0	0				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
Y						20. FSA-INTENSIVE INTERAGENCY APPROACH Standard: The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.			
		X				21. FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION Standard: The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation			
						Topical Area 2: Delivery of Service			
Y						17. FSA-PUBLIC SCHOOL ENROLLMENT Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						17B. FSA-PUBLIC SCHOOL ENROLLMENT Standard: Timely provision of FAPE for students who transfer public agencies within state, and from another state.			
Y						22. FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION Standard: LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						23. FSA-EDUCATIONAL BENEFIT REVIEW Standard: The IEP meets procedural compliance and is reasonably calculated to enable the child to advance appropriately toward attaining their annual goals.			
						CLASSROOM OBSERVATIONS			
8	0	0		0		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
8	0	0		0		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			
0	0	8		0		CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?			
7	0	1		0		CO 4. If the student is in a regular education setting, is he/she participating in the lesson taught by the general education teacher or a co-teacher?			
7	0	1		0		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?			
6	0	2		0		CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?			
8	0	0		0		CO 7. Does this setting coincide with the student's IEP with regard to the extent to which the student is educated with non-disabled peers?			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
					4 4 0 0 0 0	P 55. My child does classroom work in a regular classroom with students without disabilities. Always Sometimes Rarely Never Don't Know Does not Apply			
						P 56. My child participates or has the opportunity to participate in school activities other than classroom work, including extra-curricular activities, with students without disabilities.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					6 2 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					8 0 0 0 0 0	P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled. Always Sometimes Rarely Never Don't Know Does not Apply			
					8 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			
10	0	0				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
10	0	0				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
10	0	0				GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
10	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
9	0	1				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
9	1	0				GE 80. Is the student making progress within the general education curriculum?			
10	0	0				GE 80a. In your opinion, is this student benefiting from participation in your general education classroom?			
0	0	0				GE 80b. If yes, in what ways?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>Positive interactions. Social skills development. More challenges have improved the student's behavior. More appropriate student interaction. Interact with peers in classroom. Socially interacts with regular ed students. They interact academically with regular ed students. Opportunity to be more involved in classwork, whereas if student is not there, a lot of work is missed. Developing independence in the education process. Student is able to interact with peers.</p>			
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?			
10	0	0				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10				GE 85b. If no, what training or support would assist you?			
10	0	0				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
10	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
10	0	0				SE 95a. In the most recent IEP meeting for this student, did you discuss whether he/she could be educated in a general education classroom for the entire school day?			
6	1	3				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	4				<p>SE 95c. If yes, what reasons were discussed for recommending removal? Small group instruction. Opportunities for remedial support. Remedial support. Small group instruction. Give student a chance to cool down. Social skills.</p>			
0	0	4				SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Academic needs. Academic needs. Academic needs. Academic needs. Team decision. IEP team.			
9	0	1				SE 95c. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
10	0	0				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
10	0	0				SE 97. Have necessary supports been offered and/or provided to enable that participation?			
10	0	0				SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?			
10	0	0				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
0	10	0				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			
10	0	0				SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom?			
						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)			
1	0	9				FR 153. PTE-Consent Form is present in the student file			
1	0	9				FR 154. Demographic data			
1	0	9				FR 155. Reason(s) for referral for evaluation			
1	0	9				FR 156. Proposed types of tests and assessments			
1	0	9				FR 157. Contact person's name and contact information			
1	0	9				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
1	0	9				FR 159. Parent has selected a consent option			
						PERMISSION TO REEVALUATE (File Reviews)			
9	0	1				FR 194. PTRE-Consent Form is present in the student file			
9	0	1				FR 195. Demographic data			
9	0	1				FR 196. Reason for reevaluation			
9	0	1				FR 197. Types of assessment tools, tests and procedures to be used			
9	0	1				FR 198. Contact person's name and contact information			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				FR 199. Parent has selected a consent option			
9	0	1				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)			
1	0	9				FR 160. ER is present in the student file			
1	0	9				FR 161. Evaluation was completed within timelines			
1	0	9				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)			
1	0	9				FR 163. Demographic data			
1	0	9				FR 164. Date report was provided to parent			
1	0	9				FR 165. Reason(s) for referral			
1	0	9				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
1	0	9				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
1	0	9				FR 168. Teacher observations and observations by related service providers, when appropriate			
1	0	9				FR 169. Recommendations by teachers			
1	0	9				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			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 171. Assessments, including when appropriate, current classroom based assessments, aptitude and achievement tests; local and/or state assessments; behavioral assessments; vocational technical education assessment results; interests, preferences, aptitudes (for secondary transition); etc.			
0	0	10				FR 172. If an assessment is not conducted under standard conditions, description of the extent to which it varied from standard conditions (including if the assessment was given in the student's native language or other mode of communication)			
1	0	9				FR 173. Lack of appropriate instruction in reading			
1	0	9				FR 174. Lack of appropriate instruction in math			
1	0	9				FR 175. Limited English proficiency			
1	0	9				FR 176. Present levels of academic achievement			
1	0	9				FR 177. Present levels of functional performance			
1	0	9				FR 178. Behavioral information			
1	0	9				FR 179. Conclusions			
1	0	9				FR 180. Disability Category			
1	0	9				FR 181. Recommendations for consideration by the IEP team			
1	0	9				FR 182. Evaluation Team Participants documented			
1	0	9				FR 183. For students evaluated for SLD documentation of Agree/Disagree			
1	0	9				FR 184. Documentation that the student does not achieve adequately for age, etc.			
1	0	9				FR 185. Indication of process(es) used to determine eligibility			
1	0	9				FR 186. Instructional strategies used and student-centered data collected			
1	0	9				FR 187. Educationally relevant medical findings, if any			
1	0	9				FR 188. Effects of the student's environment, culture, or economic background			
1	0	9				FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
1	0	9				FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
1	0	9				FR 191. Observation in the student's learning environment			
1	0	9				FR 192. Other data if needed			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						REEVALUATION REPORT (File Reviews)			
9	0	1				FR 207. RR is present in the student file			
9	0	1				FR 208. Recevaluation 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)			
9	0	1				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)			
9	0	1				FR 210. Demographic data			
9	0	1				FR 211. Date IEP team reviewed existing evaluation data			
9	0	1				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
8	0	2				FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
8	1	1			11%	FR 214. Aptitude and achievement tests			
9	0	1				FR 215. Current classroom based assessments and local and/or state assessments			
9	0	1				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
9	0	1				FR 217. Teacher recommendations			
9	0	1				FR 218. Lack of appropriate instruction in reading			
9	0	1				FR 219. Lack of appropriate instruction in math			
9	0	1				FR 220. Limited English proficiency			
7	2	1			22%	FR 221. Conclusion regarding need for additional data is indicated			
2	2	6			50%	FR 222. Reasons additional data are not needed are included			
8	1	1			11%	FR 223. Determination whether the child has a disability and requires special education.			
8	1	1			11%	FR 224. Disability category(ies)			
8	1	1			11%	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
8	1	1			11%	FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
8	1	1			11%	FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
8	1	1			11%	FR 228. Interpretation of additional data			
8	0	2				FR 229. Documentation that the student does not achieve adequately for age, etc.			
8	0	2				FR 230. Indication of process(es) used to determine eligibility			
8	0	2				FR 231. Instructional strategies used and student-centered data collected			
7	0	3				FR 232. Educationally relevant medical findings, if any			
8	0	2				FR 233. Effects of the student's environment, culture, or economic background			
8	0	2				FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
8	0	2				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
8	0	2				FR 236. Observation in the student's learning environment			
7	0	3				FR 237. Other data if needed			
8	0	2				FR 238. Statement for all 6 items			
9	0	1				FR 239. Documentation of Evaluation Team Participants			
8	0	2				FR 240. Documentation that team members Agree/Disagree			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
8	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
7	0	1	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
8	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?			
0	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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	4	4	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
0	0	7	1			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
1	0	6	1			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
10	0	0				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						Topical Area 5: IEP Process and Content			
						INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)			
10	0	0				FR 241. Invitation is present in the student file			
10	0	0				FR 242. Invitation to Participate in the IEP Meeting was issued prior to the meeting (or documentation that parent signed waiver to move directly to IEP meeting)			
10	0	0				FR 243. Demographic data			
10	0	0				FR 244. Purpose(s) of the meeting			
3	0	7				FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)			
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			
2	1	7			33%	FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)			
10	0	0				FR 248. Invited IEP team members			
10	0	0				FR 249. Date/time/location of meeting			
8	2	0			20%	FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
						PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)			
0	0	10				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			
0	0	10				FR 252. Demographic data			
0	0	10				FR 253. Form designates IEP team member(s) for whom attendance is not necessary			

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 254. Form designates which members will submit written input prior to the meeting			
0	0	10				FR 255. Parent written consent is documented			
					0	FR 256. The team members excused:			
					0	a. General Education Teacher			
					0	b. Special Education Teacher			
					0	c. Local Education Agency Representative			
						IEP CONTENT (File Reviews)			
10	0	0				FR 257. IEP is present in the student file			
10	0	0				FR 258. IEP was completed within timelines			
10	0	0				FR 259. Demographic data			
10	0	0				FR 260. IEP implementation date			
10	0	0				FR 261. Anticipated duration of services and programs			
3	0	7				FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			
						DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)			
10	0	0				FR 263. Parents			
4	0	6				FR 264. Student			
10	0	0				FR 265. General Education Teacher			
10	0	0				FR 266. Special Education Teacher			
9	1	0			10%	FR 267. Local Education Agency Representative			
0	0	10				FR 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			
0	0	10				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			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 276. If the student has communication needs, needs must be addressed in the IEP			
0	0	10				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			
0	0	10				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
4	0	6				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)			
10	0	0				FR 281. Student's present levels of academic achievement			
10	0	0				FR 282. Student's present levels of functional performance			
3	0	7				FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)			
6	2	2			25%	FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)			
10	0	0				FR 285. How the student's disability affects involvement and progress in the general education curriculum			
10	0	0				FR 286. Strengths			
10	0	0				FR 287. Academic, developmental, and functional needs related to student's disability			
						TRANSITION SERVICES (File Reviews)			
0	0	10				FR 288. If the student's IEP required participation in CTE program, was the CIP code completed			
2	1	7			33%	FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment			
3	0	7				FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living			
2	0	8				FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	7				FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service			
3	0	7				FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)			
3	0	7				FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)			
3	0	7				FR 292c. Annual goals are related to the student's transition services			
						PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)			
10	0	0				FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA or PASA)			
9	0	1				FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			
0	0	10				FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA			
0	0	10				FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
0	0	10				FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)			
10	0	0				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			
10	0	0				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			
2	0	8				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			
2	0	8				FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate			
						ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)			
10	0	0				FR 302. Measurable Annual Goals			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 303. Description of how student progress toward meeting goals will be measured			
10	0	0				FR 304. Description of when periodic reports on progress will be provided to parents			
10	0	0				FR 305. Documentation of progress reporting on Annual Goals			
9	0	1				FR 306. Short Term Objectives			
						SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)			
10	0	0				FR 307. Program Modifications and Specially-Designed Instruction			
10	0	0				FR 308. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations, did the IEP team address those recommendations in development of this IEP			
10	0	0				FR 309. If Program Modifications and Specially Designed Instruction are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
0	0	10				FR 310. If a student attends a Career or Vocational Technical School, evidence that the specially designed instruction addresses the student's needs in Career and Vocational Technical School			
6	0	4				FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
4	0	6				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			
10	0	0				FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services			
10	0	0				FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP			
0	0	10				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 316. A conclusion regarding student eligibility for ESY			
6	0	4				FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination			
5	1	4			17%	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			
5	1	4			17%	FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services			
						EDUCATIONAL PLACEMENT (File Reviews)			
10	0	0				FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class			
10	0	0				FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum			
10	0	0				FR 322. Type of support, by amount (itinerant, supplemental, full-time)			
10	0	0				FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.			
10	0	0				FR 324. Location of student's program (name of LEA where the IEP will be implemented)			
10	0	0				FR 325. Location of student's program (name of School Building where the IEP will be implemented)			
6	0	4				FR 326. If child will not be attending his/her neighborhood school, reason why not			
						PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)			
10	0	0				FR 327. Completed Section A or Section B			
						IEP DEVELOPMENT			
						INTERVIEW RESULTS (Parent & General Education Teacher)			
8	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
6	1	1	0			P 29. Did you participate in developing the current IEP for your child?			
8	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			
1	0	7	0			P 31. If you were unable to participate in person, did the school offer other arrangements for you to participate by phone or through other methods?			

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
6	1	1	0			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	7	0			P 32b. If no, what training or support would assist you? Don't know. Would like to be able to better understand process.			
8	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?			
8	0	0	0			P 35. Was the current IEP developed at the IEP meeting?			
2	2	4	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?			
7	1	0	0			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
1	1	6	0			P 38. If required IEP team members (special education teacher, general education teacher, or LEA) did not attend the meeting, did you agree in writing to them not being there?			
0	1	7	0			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		7	1			P 65. If you did not participate in your child's IEP meeting, what kept you from participating?			
4	3	3				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
4	3	3				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
4	0	6				GE 76. Were those recommendations considered by the IEP team?			
10	0	0				GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?			
9	0	1				GE 87. Do you provide progress monitoring data as part of the IEP development process?			
						IEP CONTENT			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	0	0			P 40. Did the IEP team consider the recommendations that were made in your child's most recent evaluation, including all recommendations that were made by the evaluation team for special education, related services, and supports for school personnel?			
6	2	0	0			P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons.			
10	0	0				GE 81. Are this student's goals based on the PA Academic Standards or, if appropriate, alternate standards?			
10	0	0				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
10	0	0				GE 83. Is the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 98. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?			
10	0	0				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 103. Are the student's annual goals based on the PA Academic Standards or, if appropriate, alternate standards?			
10	0	0				SE 104. If appropriate, are the student's annual goals based on functional performance?			
10	0	0				SE 106. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
10	0	0				SE 107. If the student's most recent Evaluation Report contained recommendations for provision of related services, including psychological counseling, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the student, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
10	0	0				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA, PASA, and other district-wide/charter school-wide assessments?			
10	0	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
10	0	0				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	0				SE 117b. If yes, in what ways? Social & academic growth. Social/academic skill development. Social/academic growth. Social & academic growth. Peers are good role models. Social interaction with peers. Student is exposed to general curriculum. Helps socially with peer interactions. Learns from peer interaction. Helps with self-esteem.			
0	0	10				SE 117c. If no, what does this student need that he/she is not receiving?			
10	0	0				SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
						IEP IMPLEMENTATION			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
8	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?			
8	0	0	0			P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
						P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					8 0 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					7 1 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			
8	0	0	0			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
10	0	0				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
9	0	1				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
3	1	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?			
3	0	7				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	7				GE 79c. If yes, what reasons were discussed for recommending removal? Need based. Academic needs. Social skills.			
0	0	7				GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? Special ed teachers determine the time. IEP team decision. IEP team decision.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	7				GE 79c. 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?			
6	0	4				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
10	0	0				GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?			
10	0	0				SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
10	0	0				SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP?			
10	0	0				SE 110. Was this student's current IEP implemented no later than 10 school days after its completion or no later than the IEP implementation date?			
10	0	0				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
10	0	0				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
10	0	0				SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?			
10	0	0				SE 120. Is this student receiving the supports and services agreed upon in his/her current IEP, including related services?			
						PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent & Special Education Teacher)			
5	0	3	0			P 42. If your child's current IEP includes psychological counseling as a related service, and he/she receives these services, including transportation, are they provided at no cost to you?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	1	0	0			P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting?			
8	0	0	0			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
8	0	0	0			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
0	0	8	0			P 46. If you did not agree with the decision on ESY eligibility, were you given a written notice (NOREP/PWN) explaining that you could ask for a due process hearing?			
6	0	2	0			P 47. If your child was determined to be eligible for ESY services, did the IEP team decide upon the goals and services needed for the ESY program?			
10	0	0				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
10	0	0				SE 122. If this student was determined to be ESY eligible, did the IEP team determine what goals and services were needed and include them in the IEP?			
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	8	0			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
8	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	1	1	0			P 50b. In the most recent IEP meeting, did the IEP team recommend removal of your child from the general education classroom for any part of the school day?			
0	0	2	0			P 50c. If yes, what reasons were discussed for recommending removal? Additional support. Extra support. Core curriculum. The student works better in a smaller group. Making progress with goals. Pull out instruction.			
0	0	2	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided? Teachers made the determination. Special ed teachers determine time. IEP team. Unsure Does not remember. Unsure			
7	1	0	0			P 50e. In the most recent IEP meeting, did the IEP team discuss whether your child could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
8	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 learning opportunities. More challenging work is offered. Social growth. Student has more confidence. Learning best with peers. Does better in special ed group. In regular ed student regresses & has behaviors. More confident than before. Participates more & is able to keep up with classwork. The student likes math journals & problems now. Excited about math. Trying to read to younger sibling.</p>			
0	0	8	0			P 50h. If no, what does your child need that he/she is not receiving in the class?			
					1 Always 0 Sometimes 0 Rarely 0 Never 0 Don't Know 7 Does not Apply	P 59. I am satisfied with the transition services developed for my child.			
					8 Always 0 Sometimes 0 Rarely 0 Never 0 Don't Know 0 Does not Apply	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment.			
4	0	6				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
0	0	10				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)			
8	1	1			11%	FR 328. NOREP/PWN is present in the student file			
8	0	2				FR 329. Demographic data			
8	0	2				FR 330. Type of action taken			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	2				FR 331. A description of the action proposed or refused by the LEA			
8	0	2				FR 332. An explanation of why the LEA proposed or refused to take the action			
8	0	2				FR 333. A description of the other options the IEP team considered and the reason why those options were rejected			
8	0	2				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
7	0	3				FR 335. Description of other factor(s) relevant to LEA's proposal or refusal			
7	1	2			13%	FR 336. Educational placement recommended (including amount and type)			
7	1	2			13%	FR 337. Signature of school district superintendent or charter school CEO or designee			
7	1	2			13%	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.)			
7	1	2			13%	FR 339. Parent has selected a consent option			
8	0	2				FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP			
						INTERVIEW RESULTS (Parent)			
0	0	8	0			P 34. If services that you requested for your child were rejected by the school, did you receive a written notice (NOREP/PWN) explaining why the request was rejected?			
						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.			
					8	Always			
					0	Sometimes			
					0	Rarely			
					0	Never			
					0	Don't Know			
					0	Does not Apply			
						Topical Area 7: Additional Interview Responses			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
						P 54. I am a partner with school personnel when we plan my child's education program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					6 2 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
		0	0		1 1 1 1 4	P 66. Tell me anything you really like about your child's special education program. g. staff open to suggestions, good communication i. support services j. student ratios k. staff's understanding and attitude n. other Gets instruction when needed. Training awareness of student's needs. Time spent & progress made. Child is not afraid to speak. Sees signs while driving. Says words instead of sounding out words. Increased independence.			
		7	0		1	P 67. Tell me anything you would like to change about the program. n. other Have more teachers aware of IEP. More one on one in regular ed classrooms. Less distractions for student.			
		0	0		7 1	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. a. Very strongly agree c. Agree			
						P 69. Additional comments about your child's program. The program is great. More one on one in classes. A good program in the school. Teachers need more knowledge on individual diagnosis. Prep teachers in gym, recess, etc. Need to be aware of behaviors. Teachers have been supportive. My child looks up to teachers so I think highly of them because I see a difference in my child's education.			
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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	0	0			S 127. Is this support enough to help you be successful in your school program?			
					0	Very			
					0	Somewhat			
					0	A Little			
					0	Not at All			
					0	Don't Know			
						S 129. What do you like best about the program?			
						S 130. What do you like least about the program?			
						S 131. How satisfied are you with your special education supports/services?			
					0	Very			
					0	Somewhat			
					0	A Little			
					0	Not at All			
					0	Don't Know			
						S 132. What do you like best about the special education supports/services?			
						S 133. What do you like least about the special education supports/services?			
						S 134. How much time do you spend with students who do not have disabilities?			
					0	Too Much			
					0	Enough			
					0	A Little			
					0	Not Enough			
					0	Don't Know			
0	0	0	0			S 135. Do you participate in any extra-curricular activities?			
						S 136. If yes, which ones			
						S 137. If no, why not			
0	0		0			S 138. Were you invited to participate in the last IEP meeting?			
						Other			
0	0		0			S 139. Did you participate in the last IEP meeting?			
						Other			
0	0		0			S 140. Do you have a post secondary transition program?			
						Other			
0	0		0			S 141. Do you have an employment transition program?			
						Other			
0	0		0			S 142. Do you have a community living transition program?			
						Other			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0		0			S 143. Did you assist in the development of the transition program? Other			
0	0		0			S 144. Is that transition plan being followed? Other			
0	0		0			S 145. Did you discuss what you would do after graduation or finishing high school? Other			
			0			S 146. Which of the following agencies participate in your IEP development?			
0	0		0			S 147. If any agency participated in your IEP did they assist you or provide services? Other			
						S 148. Comments			
0	0	0	0			S 149. Do you participate in any activities in the community?			
						S 150. If yes, which ones?			
						S 151. If no, why not?			
						S 152. Are there any other agencies that could help you within the community?			
						Topical Area 9: Other Non-compliance Issues			
						Topical Area 10: Other Improvement Plan Issues			
						FSA 19A Teacher Survey Results	The LEA will submit an improvement plan that addresses the teacher survey results, specifically questions 11 and 12.		