

Lincoln Park Performing Arts CS

Charter Annual Report

07/01/2013 - 06/30/2014

School Profile

Demographics

One Lincoln Park
Midland, PA 15059
(724)643-9004

Phase:	Phase 1
CEO Name:	Patrick Poling
CEO E-mail address:	patrick.poling@lppacs.org

Governance and Staff

Leadership Changes

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

At the September 10, 2013 School Board meeting, Rebecca Manning's resignation was accepted. At this time, Mr. Patrick Poling was named as interim CEO.

At the April 14, 2014 School Board meeting, Mr. Patrick Poling was named CEO/Principal.

At the June 23, 2014 School Board meeting, the following were elected as officers of the LPPACS School Board:

Phil Orend, President

Chris Shovlin, Vice President

Richard Grimes, Treasurer

Jean Grafton, Secretary

Mitchell Shahen, Solicitor

Board of Trustees Meeting Schedule

Location	Date and Time
Lincoln Park Performing Arts Charter School Conference Room	8/12/2013 7:00 PM
Lincoln Park Performing Arts Charter School Conference Room	8/28/2013 7:00 PM
Lincoln Park Performing Arts Charter School Conference Room	9/10/2013 7:00 PM
Lincoln Park Performing Arts Charter School Conference Room	10/8/2013 7:00 PM
Lincoln Park Performing Arts Charter School Conference Room	11/19/2013 7:00 PM
Lincoln Park Performing Arts Charter School Conference Room	12/10/2013 7:00 PM
Lincoln Park Performing Arts Charter School Conference Room	1/14/2014 7:00 PM
Lincoln Park Performing Arts Charter School Conference Room	2/11/2014 6:30 PM
Lincoln Park Performing Arts Charter School Conference Room	3/24/2014 6:30 PM
Lincoln Park Performing Arts Charter School Conference Room	4/14/2014 6:30 PM
Lincoln Park Performing Arts Charter School Conference Room	5/12/2014 6:30 PM
Lincoln Park Performing Arts Charter School Conference Room	6/23/2014 6:30 PM

Professional Staff Member Roster

Holly Castelli	
PA Certified	Yes
Areas of Certification	School Nurse, General Science, Principal
Grades Teaching or Serving	7-12

All Areas of Assignment, Subject Areas Teaching, or Services Provided	Administrative
Number of Hours Annually Worked in Assignment	1872
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Patrick Poling	
PA Certified	Yes
Areas of Certification	Biology, Principal
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Principal, CEO
Number of Hours Annually Worked in Assignment	1872
Percentage of Time in Certified Position	50.0
Percentage of Time in Areas Not Certified	50.0

Courtney Campbell	
PA Certified	Yes
Areas of Certification	Guidance
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Guidance
Number of Hours Annually Worked in Assignment	1728
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Brena Price	
PA Certified	Yes
Areas of Certification	Guidance
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Guidance
Number of Hours Annually Worked in Assignment	1648
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Peggy Cashdollar	
PA Certified	Yes
Areas of Certification	Special Education, Elementary

Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Jennifer Cornely	
PA Certified	Yes
Areas of Certification	Math 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Melissa Cvitkovic	
PA Certified	Yes
Areas of Certification	Middle English, Middle Math, Middle Social Studies, Middle Science, English 7-12
Grades Teaching or Serving	7-8
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Middle Social Studies
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Ken Deem	
PA Certified	Yes
Areas of Certification	Social Studies 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Christina Dowd	
PA Certified	Yes
Areas of Certification	Spanish
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Spanish
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Robin Ferrello	
PA Certified	Yes
Areas of Certification	Special Education k-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Mia Frank	
PA Certified	Yes
Areas of Certification	English 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Sarah Fucsko	
PA Certified	Yes
Areas of Certification	Math 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Todd Goodman	
PA Certified	No
Areas of Certification	Not Certified
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Music
Number of Hours Annually Worked in Assignment	695
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	100.0

Mark Harmon	
PA Certified	Yes
Areas of Certification	Social Studies 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Melissa Holman	
PA Certified	Yes
Areas of Certification	Music
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Music
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Chistiana Howell	
PA Certified	Yes
Areas of Certification	Music
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Music
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Joshua Jones	
PA Certified	No
Areas of Certification	Not Certified
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Music
Number of Hours Annually Worked in Assignment	956
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	100.0

Debra Karwoski	
PA Certified	Yes
Areas of Certification	Physical Education
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Physical Education
Number of Hours Annually Worked in Assignment	306
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Caroline Ko	
PA Certified	Yes
Areas of Certification	Chemistry
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Chemistry, Middle Science
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Daniel Leroy	
PA Certified	Yes
Areas of Certification	English 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English 7-12
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0

Percentage of Time in Areas Not Certified	0.0
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Deanna Mulye	
PA Certified	No
Areas of Certification	Not Certified
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Literary Arts
Number of Hours Annually Worked in Assignment	816
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	100.0

Danielle McKenzie	
PA Certified	Yes
Areas of Certification	Biology
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Biology
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Cassandra Patten	
PA Certified	Yes
Areas of Certification	Art
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Art
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Kevin Patterson	
PA Certified	Yes
Areas of Certification	Math 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1568

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

Ben Pollock	
PA Certified	Yes
Areas of Certification	Art
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Art
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Melissa Potts	
PA Certified	Yes
Areas of Certification	English 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Gwendolyn Rankin	
PA Certified	Yes
Areas of Certification	Math 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Marcella Roach	
PA Certified	Yes
Areas of Certification	Physical Education
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Physical Education

Number of Hours Annually Worked in Assignment	765
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Tonya Sainovich	
PA Certified	Yes
Areas of Certification	English 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Thomas Schaller	
PA Certified	Yes
Areas of Certification	English 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Drama
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Jared Schmidt	
PA Certified	Yes
Areas of Certification	Physics
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Physics
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Gwyneth Serra	
PA Certified	Yes
Areas of Certification	English 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or	Drama

Services Provided	
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Krista Shovlin	
PA Certified	No
Areas of Certification	Not Certified
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Dance
Number of Hours Annually Worked in Assignment	510
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	100.0

Mindy Silver	
PA Certified	No
Areas of Certification	Not Certified
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Dance
Number of Hours Annually Worked in Assignment	765
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	100.0

Susan Statler	
PA Certified	Yes
Areas of Certification	School Nurse
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	School Nurse
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Rosemary Thellman	
PA Certified	No
Areas of Certification	Not Certified
Grades Teaching or Serving	7-12

All Areas of Assignment, Subject Areas Teaching, or Services Provided	Media
Number of Hours Annually Worked in Assignment	663
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	100.0

Casey Theobald	
PA Certified	Yes
Areas of Certification	Health, Physical Education
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Health, Physical Education
Number of Hours Annually Worked in Assignment	612
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Desirae Towne	
PA Certified	Yes
Areas of Certification	English 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Christina van Hartogh	
PA Certified	Yes
Areas of Certification	Spanish
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Spanish
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Jennifer Verba	
PA Certified	Yes
Areas of Certification	Elementary

Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Dance
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Edward Wesolowski	
PA Certified	Yes
Areas of Certification	English 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Lindsey Walsh	
PA Certified	Yes
Areas of Certification	Music
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Music
Number of Hours Annually Worked in Assignment	102
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Marissa Ulmer	
PA Certified	No
Areas of Certification	Not Certified
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Music
Number of Hours Annually Worked in Assignment	777
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	100.0

Lindsay Rodgers	
PA Certified	Yes

Areas of Certification	Math 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math, Title I
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Roylyn Petties	
PA Certified	Yes
Areas of Certification	Social Studies 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	784
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Sharon Schaller	
PA Certified	No
Areas of Certification	Not Certified
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Drama
Number of Hours Annually Worked in Assignment	561
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	100.0

Lauren Stiffler	
PA Certified	Yes
Areas of Certification	Biology
Grades Teaching or Serving	7--12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Middle Science, General Scienc
Number of Hours Annually Worked in Assignment	1480
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Lillian Pontis	
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PA Certified	No
Areas of Certification	Not Certified
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Media
Number of Hours Annually Worked in Assignment	638
Percentage of Time in Certified Position	0.0
Percentage of Time in Areas Not Certified	100.0

Julia Bennett	
PA Certified	Yes
Areas of Certification	Math 7-12, Middle Science 7-9
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	1568
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

The professional staff member roster as recorded originally on the PDE-414 form
XLS file uploaded.

Quality of Teaching and Other Staff

Position Categories	All Employed per Category	Appropriately Certified	Promoted	Transferred	Terminated	Contracted for Following Year
Chief Academic Officer/Director	2.00				1.00	1.00
Principal	1.00	1.00				1.00
Assistant Principal	1.00	1.00				1.00
Classroom Teacher (including Master Teachers)	44.00	36.00				44.00
Specialty Teacher (including Master Teachers)						
Special Education Teacher (including Master Teachers)	2.00	2.00				2.00
Special Education Coordinator						2.00
Counselor	2.00	2.00				2.00

Psychologist						
School Nurse	1.00	1.00				1.00
Totals	53.00	43.00	0	0	1.00	54.00

Further explanation:

This narrative is empty.

Fiscal Matters

Major Fundraising Activities

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

Lincoln Park Performing Arts Charter School does not have any major fundraising activities for the school year ending June 30, 2014. There are no plans to change this for the next year. The only fundraising activities that do exist are small student club fundraising.

Fiscal Solvency Policies

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

The Lincoln Park Performing Arts Charter School (LPPACS) remains fiscally solvent through the budget process and tracking of purchases. If necessary, the school's fund balance is available to maintain solvency.

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:

- 2360_001.pdf

Accounting System

Changes to the accounting system the charter school uses:

LPPACS utilizes CSIU-Cental Susquehanna Intermediate Unit accounting software. This has not changed.

Preliminary Statements of Revenues, Expenditures & Fund Balances

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

XLS file uploaded.

Financial Audits

Basics

Audit Firm: Mark C. Turnley, CPA
Date of Last Audit: 06/30/2013

Fiscal Year Last Audited: 2012-2013

Explanation of the Report

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

The audit firm, Mark C. Turnley, CPA is scheduled to come to Lincoln Park to complete the 2013-2014 audit in September 2014.

Financial Audit Report

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

PDF file uploaded.

Citations

Financial audit citations and the corresponding Charter School responses

Description	Response
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Federal Programs Consolidated Review

Basics

Title I Status: Yes
 Date of Last Federal Programs Consolidated Review: 05/25/2011
 School Year Reviewed: 2010-2011

Federal Programs Consolidated Review Report

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

PDF file uploaded.

Citations

Federal Programs Consolidated Review citations and the corresponding Charter School responses

Description	Response
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Special Education

Chapter 711 Assurances

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

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

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

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

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

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

Special Education Support Services

Support Service	Location	Teacher FTE
Special Education Teacher	LPPACS	2

Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
AOT	30 Minutes	Outside Contractor	10 or fewer
Chris Cuddy	120 Minutes	Outside Contractor	10 or fewer
School Psychologist	6 Hours	Outside Contractor	51
South Western Pa School for	15 Minutes	Outside	10 or fewer

the Blind		Contractor	
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Special Education Cyclical Monitoring

Date of Last Special Education Cyclical Monitoring:

01/27/2010

Link to Report (Optional):

Not Provided

Special Education Cyclical Monitoring Report

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

PDF file uploaded.

Facilities

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

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

None.

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

\$0.00

Facility Plans and Other Capital Needs

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

Lincoln Park Performing Arts Charter School does not own any of the facilities that it occupies. The Charter School rents space from Lincoln Park Performing Arts Center and Midland Borough School District. There are no plans to change this.

Memorandums of Understanding

Organization	Purpose
AOT	Occupational Therapy
Christina Cuddy	Speech Therapy
Midland Boro School District	Gym usage
Midland Boro School District	Classroom Usage
Midland Boro School District	Café Services
Western PA School for the Blind	Vision 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 Phil Orend on 7/31/2014

President, Board of Trustees

Affirmed by Patrick Poling on 8/1/2014

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 Phil Orend on 7/31/2014

President, Board of Trustees

Affirmed by Patrick Poling on 8/1/2014

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 Phil Orend on 7/31/2014

President, Board of Trustees

Affirmed by Patrick Poling on 8/1/2014

Chief Executive Officer

Complete the following information for all professional staff members.

Staff No.	Name of employee (List all names in alphabetical order)	Social Security # / Certificate #	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
1	Campbell, Courtney		Guidance	7 to 12	Guidance	1728	100	
2	Cashdollar, Peggy		Special Education Elementary	7 to 12	Special Education	1568	100	
3	Castelli, Holly		Principal, School Nurse, General Science	7 to 12	Assistant Principal	1872	100	
4	Cornely, Jennifer		Math 7-12	7 to 12	Math	1568	100	
5	Cvitkovic, Melissa		Middle English, math, Science, Social Studies, 7-	7 to 12	Middle Science & Social Studies	1568	100	
6	Deem, Ken		Social Studies 7-12	7 to 12	Social Studies	1568	100	
7	Dowd, Christina		Spanish	7 to 12	Spanish	1568	100	
8	Ferrello, Robin		Special Education	7 to 12	Special Education	1568	100	
9	Frank, Mia		English 7-12	7 to 12	English	1568	100	
10	Fucsko, Sarah		Math 7-12	7 to 12	Math	1568	100	
11	Goodman, Todd			7 to 12	Music	695		100
12	Harmon, Mark		Social Studies 7-12	7 to 12	Social Studies	1568	100	
13	Holman, Melissa		Music	7 to 12	Music	1568	100	
14	Howell, Christiana		Music	7 to 12	Music	1568	100	
15	Jones, Joshua			7 to 12	Music	956		100

Staff No.	Name of employee (List all names in alphabetical order)	Social Security # / Certificate #	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
16	Karwoski, Deb		Physical Education	7 to 12	Physical Education	306	100	
17	Ko, Caroline		Chemistry	7 to 12	Chemistry	1568	100	
18	LeRoy, Daniel		English 7-12	7 to 12	Creative Writing	1568	100	
19	McKenzie, Danielle		Biology	7 to 12	Biology	1568	100	
20	Mulye, Deanna			7 to 12	Creative Writing	816		100
21	Patten, Cassandra		Art	7 to 12	Art	1568	100	
22	Patterson, Kevin		Math 7-12	7 to 12	Math	1568	100	
23	Poling, Patrick		Principal Biology	7 to 12	Principal/CEO	1872	100	
24	Pollock, Ben		Art	7 to 12	Art	1568	100	
25	Potts, Melissa		English 7-12	7 to 12	English	1568	100	
26	Price, Brena		Guidance	7 to 12	Guidance	1648	100	
27	Rankin, Gwendolyn		Math 7-12	7 to 12	Math	1568	100	
28	Roach, Marcy		Physical Education	7 to 12	Physical Education	765	100	
29	Rodgers, Lindsay		Math 7-12, Title I coordinator	7 to 12	Math, Title 1 coordinator	1568	100	
30	Sainovich, Tonya		English 7-12	7 to 12	English	1568	100	
31	Schaller, Thomas		English 7-12	7 to 12	TheaterE	1568	100	
32	Schmidt, Jared		Physics	7 to 12	Physics	1568	100	
33	Serra, Gwyneth		English 7-12	7 to 12	Theater	1568	100	

Staff No.	Name of employee (List all names in alphabetical order)	Social Security # / Certificate #	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
34	Shovlin, Krista			7 to 12	Dance	510		100
35	Silver, Mindy			7 to 12	Dance	765		100
36	Statler, Susan		School Nurse	7 to 12	School Nurse	1568	100	
37	Thellman, Rose			7 to 12	Art, Photography	663		100
38	Theobald, Casey		Health Physical Education	7 to 12	Health Physical Education	612	100	
39	Towne, Desirae		English 7-12	7 to 12	English	1568	100	
40	Ulmer, Marissa			7 to 12	Music	777		100
41	VanHartogh, Christina		Spanish	7 to 12	Spanish	1568	100	
42	Verba, Jennifer		Elementary	7 to 12	Dance	1568	100	
43	Wesolowski, Ed		English 7-12	7 to 12	English	1568	100	
44	Walsh, Lindsey		Music	7 to 12	Music	102	100	
45	Julia Bennett		Math	7 to 12	Math	1568	100	
46	Roylyn Petties		Social Studies 7-12	7 to 12	Social Studies	784	100	
47	Sharon Schaller			7 to 12	Theater	561		100
48	Lauren Stiffler		Biology	7 to 12	Science	1480	100	
49	Lillian Pontis			7 to 12	Media Arts	638		100

Total Number of Administrators (do not include CEO) 2
Total Number of Teachers 44 Counselors 2 School Nurses 1 Others _____
Total Number of Professional Staff 49

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

Lincoln Park Performing Arts Charter School

One Lincoln Park Midland PA 15059

CEO Signature _____

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	152.00
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
6600		FOOD SERVICE REVENUE	
	6610	Daily Sales - Reimbursable Programs	60,613.00
	6620	Daily Sales - Non-Reimbursable Programs	137,574.00
	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	
	6710	Admissions	3,139.00
	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	51,219.00
	6890	Other Revenues from Intermediary Sources	

6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	933,525.00
	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	5,446,935.00
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	2,407.00
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned (7143-Charter School Start Up Grant)	
	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	104,000.00
	7330		Health Services (Medical, Dental, Nurse, Act 25)	10,852.00
	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	4,632.00
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	122,163.00
7900			REVENUE FOR TECHNOLOGY	
	7910		Educational Technology	
	7990		Other Technology Grants	
8000			REVENUE FROM FEDERAL SOURCES	
8100			UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110		Payments for Federally Impacted Areas - P.L. 81-874	
	8190		Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200			UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300			RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310		Payments for Federally Impacted Areas - P.L. 81-815	
	8320		Energy Conservation Grants - TA and ECM	

	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	154,099.00
	8520	Vocational Education	
	8530	Child Nutrition Program	78,515.00
	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			7,109,825.00

**Lincoln Park Performing Arts Charter School
One Lincoln Park
Midland, Pa 15059**

Board of Trustees Policy

Finances Policy

1. Purpose

1.1 The Board of Trustees (the "Board") recognizes its responsibility to the taxpayers to be sure that public monies expended by Lincoln Park Performing Arts Charter School ("Charter School") are utilized for the furtherance of pupil education in a manner that will ensure full value to the taxpayers, and that adequate constraints and records are established to ensure that end.

2. Authority

2.1 The Business Manager has the authority and responsibility, in conjunction with the Board to prepare the budget. The Board has the authority and responsibility to approve the budget, the bids, and pass a resolution authorizing the expenditures of Charter School.

3. Responsibility

3.1 To meet the goals of this policy, the Board requires the Business Manager to establish sound accounting procedures based upon State and federal recommended accounting procedures and upon the recommendation of the local, state, and federal auditors, and to institute effective business practices and recommend suitable accounting equipment, where necessary.

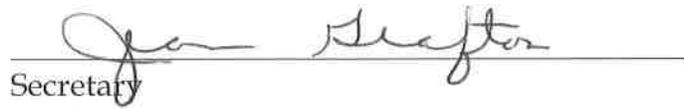
3.2 In accordance with State law, the Board will authorize an annual audit by an independent auditor. In addition, a Board audit committee may be established.

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

ADOPTED this day 27 of June, 2011



President



Secretary

**LINCOLN PARK PERFORMING ARTS
CHARTER SCHOOL**

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FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2013

# TABLE OF CONTENTS

PAGE

## FINANCIAL SECTION

|                                            |       |
|--------------------------------------------|-------|
| Independent Auditor's Report .....         | i-iii |
| Management's Discussion and Analysis ..... | iv-x  |

## BASIC FINANCIAL STATEMENTS

|                                                                                                               |       |
|---------------------------------------------------------------------------------------------------------------|-------|
| Statement of Net Position .....                                                                               | 1     |
| Statement of Activities .....                                                                                 | 2     |
| Balance Sheet – Governmental Funds .....                                                                      | 3     |
| Reconciliation of the Governmental Fund Balance<br>Sheet to the Statement of Net Position .....               | 4     |
| Statement of Revenues, Expenditures and Changes in<br>Fund Balances – Governmental Funds .....                | 5     |
| Reconciliation of Revenues, Expenditures, and Changes in<br>Fund Balance to the Statement of Activities ..... | 6     |
| Statement of Net Position – Proprietary Fund .....                                                            | 7     |
| Statement of Revenues, Expenses and Changes in<br>Fund Net Position – Proprietary Funds .....                 | 8     |
| Statement of Cash Flows – Proprietary Funds .....                                                             | 9     |
| Statement of Net Position – Fiduciary Fund .....                                                              | 10    |
| Statement of Changes in Fiduciary<br>Net Position – Fiduciary Fund .....                                      | 11    |
| Notes to Financial Statements .....                                                                           | 12-25 |

## REQUIRED SUPPLEMENTARY INFORMATION

|                                                                                                              |       |
|--------------------------------------------------------------------------------------------------------------|-------|
| Statement of Revenues, Expenditures and Changes in Fund<br>Balances – Budget and Actual – General Fund ..... | 26-27 |
| Notes to Required Supplementary Information .....                                                            | 28    |

## OTHER SUPPLEMENTARY INFORMATION

|                                                                    |    |
|--------------------------------------------------------------------|----|
| Statement of Changes in Assets and Liabilities – Agency Fund ..... | 29 |
|--------------------------------------------------------------------|----|

## SUPPLEMENTAL INFORMATION AS REQUIRED BY GOVERNMENT AUDITING STANDARDS

|                                                                                                                                                                                                                                |       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance<br>and Other Matters Based on an Audit of Financial Statements Performed in Accordance with<br>Government Auditing Standards ..... | 30-31 |
| Schedule of Findings and Questioned Costs .....                                                                                                                                                                                | 32    |
| Status of Prior Audit Findings .....                                                                                                                                                                                           | 33    |

# **Mark C. Turnley**

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*Certified Public Accountant*

293 Pinney Street  
Rochester, Pennsylvania 15074  
(724) 371-0887  
FAX (724) 709-8596

**To the Board of Directors  
Lincoln Park Performing Arts Charter School**

## **Independent Auditor's Report**

### **Report on Financial Statements**

I have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Lincoln Park Performing Arts Charter School as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

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

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

### **Auditor's Responsibility**

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I 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 Lincoln Park Performing Arts Charter School's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Lincoln Park Performing Arts Charter School's internal control. Accordingly, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

## **Opinions**

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Lincoln Park Performing Arts Charter School as of June 30, 2013 and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages iv-x 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lincoln Park Performing Arts Charter School's basic financial statements. My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Freeport Area School District's basic financial statements. The accompanying supplementary information (Statement of revenues, expenditures and change in fund balance – budget and actual) is presented for purposes of additional analysis and are not a required part of the financial statements.

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, I have also issued my report dated March 24, 2014 on my consideration of the Lincoln Park Performing Arts Charter School's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Lincoln Park Performing Arts Charter School's internal control over financial reporting and compliance.



Mark C. Turnley, CPA

March 24, 2014  
Rochester, Pennsylvania

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2013**

**ANALYSIS**

Our discussion and analysis of Lincoln Park Performing Arts Charter School's financial performance provides an overview of the School's financial activities for the fiscal year ended June 30, 2013. Please read it in conjunction with the financial statements and the notes to the financial statements to enhance the overall understanding of the School's financial performance.

**FINANCIAL HIGHLIGHTS**

- The School's governmental activities net position increased by \$100,735 as a result of this year's operations, while net position of the business-type activities decreased by \$11,876.
- The fiscal year 2012-2013, was the seventh full year of operation for the school.
- The School's total net position exceeded total liabilities as of June 30, 2013 by \$804,344, as reflected on the Statement of Net Position.
- As of June 30, 2013, the School's governmental funds combined ending fund balance was \$688,718.
- As of June 30, 2013, the School's General Fund reported an assigned fund balance of \$160,334 for future capital projects and an unassigned fund balance \$528,384 respectively that may be used at the School's discretion. This unassigned amount equates to 7.1% of total budgeted General Fund expenditures for 2012-2013.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 1 and 2) provide information about the activities of the School as a whole and present a longer-term view of the School's finances. Fund financial statements start on page 3. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the School's operations in more detail than the government-wide statements by providing information about the School's most significant funds. The remaining statements provide financial information about activities for which the School acts solely as a trustee or agent for the benefit of those outside of the government.

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL  
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2013**

**REPORTING THE SCHOOL AS A WHOLE**

Our analysis of the School as a whole begins on page 1. One of the most important questions asked about the School's finances is, “Is the School as a whole better off or worse off as a result of the year's activities?” The Statement of Net Position and the Statement of Activities report information about the School as a whole and about its activities in a way that helps answer this question. These statements include *all* assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the School's *net position* and changes in them. You can think of the School's net position—the difference between assets and liabilities—as one way to measure the School's financial health, or *financial position*. Over time, *increases or decreases* in the School's net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as the success of its students, to assess the *overall health* of the School.

In the Statement of Net Position and the Statement of Activities, we divide the School into two kinds of activities:

- **Governmental activities**—Most of the School's basic services are reported here, including the general administration. Payments from Local Educational Agencies finance most of these activities with additional funds being received from state and federal grants.
- **Business-type activities**—The School charges fees to customers to help it cover all or most of the cost of food services it provides. The School's food service fund is reported here.

**REPORTING THE SCHOOL’S MOST SIGNIFICANT FUNDS**

The fund financial statements begin on page 3 and provide detailed information about the most significant funds—not the School as a whole. Some funds are required to be established by State law and by bond covenants. The School's two kinds of funds—*governmental* and *proprietary*—use different accounting approaches.

- **Governmental funds** —Most of the School's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are nonspendable, restricted, committed, assigned, or unassigned. These classifications of fund balance show the nature and extent of constraints placed on the School's fund balances by law, creditors, the School’s Board, and the School's annually adopted budget. Unassigned fund balance is available for spending for any purpose. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the School's general government operations and the basic services it provides.

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2013**

**REPORTING THE SCHOOL'S MOST SIGNIFICANT FUNDS (Continued)**

Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the School's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net position and the Statement of Activities) and governmental *funds* in a reconciliation after the fund financial statements.

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

**THE SCHOOL AS TRUSTEE**

The School is the trustee, or *fiduciary*, for a scholarship fund as well as its student's activities fund. All of the School's fiduciary activities are reported in separate Statements of Fiduciary Net Position and Changes in Fiduciary Net Position on pages 10 and 11. We exclude these activities from the School's other financial statements because the School cannot use these assets to finance its operations. The School is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**FINANCIAL ANALYSIS OF THE SCHOOL AS A WHOLE**

The School's total net position is \$804,344 at June 30, 2013.

Table A-1  
Fiscal Year ended June 30, 2013  
Net Position

|                                    | Governmental<br><u>Activities</u> | Business-Type<br><u>Activities</u> | Total<br><u>FY 12-13</u> | Total<br><u>FY 11-12</u> |
|------------------------------------|-----------------------------------|------------------------------------|--------------------------|--------------------------|
| Current & other assets             | \$ 1,778,647                      | \$ 37,034                          | \$ 1,815,681             | \$ 1,149,051             |
| Noncurrent assets                  | 95,801                            | -                                  | 95,801                   | 99,439                   |
| Total assets                       | <b>\$ 1,874,448</b>               | <b>\$ 37,034</b>                   | <b>\$ 1,911,482</b>      | <b>\$ 1,248,490</b>      |
| Current & other liabilities        | \$ 1,089,929                      | \$ 17,208                          | \$ 1,107,137             | \$ 533,005               |
| Total liabilities                  | <b>\$ 1,089,929</b>               | <b>\$ 17,208</b>                   | <b>\$ 1,107,137</b>      | <b>\$ 533,005</b>        |
| Net Position                       |                                   |                                    |                          |                          |
| Net Investment in Capital Assets   | \$ 95,801                         | \$ -                               | \$ 95,801                | \$ 99,439                |
| Unrestricted                       | 688,717                           | 19,826                             | 708,543                  | 616,046                  |
| Total net position                 | <b>\$ 784,518</b>                 | <b>\$ 19,826</b>                   | <b>\$ 804,344</b>        | <b>\$ 715,485</b>        |
| Total liabilities and net position | <b>\$ 1,874,447</b>               | <b>\$ 37,034</b>                   | <b>\$ 1,911,481</b>      | <b>\$ 1,248,490</b>      |

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2013**

**FINANCIAL ANALYSIS OF THE SCHOOL AS A WHOLE (Continued)**

A significant portion of the School's governmental assets are unrestricted funds available. The remaining governmental assets are capital assets (furniture and equipment). The unrestricted fund balance is available for general purpose.

Business-type net position consists entirely of unrestricted funds available for food service purposes.

The results of this year's operations as a whole are reported in the Statement of Activities. All expenses are reported in the first column. Specific charges, grants, revenues, and subsidies that directly related to specific expense categories are represented to determine the amount of the School's activities that are supported by other general revenues. The two largest general revenues are the Local educational Agency payments received and operating grants received from the state and federal government.

Table A-2 takes the information from the statement of activities and rearranges it so total revenues are presented for the year.

Table A-2  
Fiscal Year ended June 30, 2013  
Changes in Net Position

|                                        | <u>Governmental</u><br><u>Activities</u> | <u>Business-Type</u><br><u>Activities</u> | <u>Total</u><br><u>FY 12-13</u> | <u>Total</u><br><u>FY 11-12</u> |
|----------------------------------------|------------------------------------------|-------------------------------------------|---------------------------------|---------------------------------|
| Revenues:                              |                                          |                                           |                                 |                                 |
| Program revenues:                      |                                          |                                           |                                 |                                 |
| Charges for services                   | \$ 4,513                                 | \$ 168,310                                | \$ 172,823                      | \$ 149,297                      |
| Operating grants & contributions       | 2,155,538                                | 94,720                                    | 2,250,258                       | 402,220                         |
| Capital grants & contributions         | -                                        | -                                         | -                               | 115,000                         |
| General revenues:                      |                                          |                                           |                                 |                                 |
| Payments from Local Education Agencies | 5,908,761                                | -                                         | 5,908,761                       | 5,593,043                       |
| Miscellaneous Income                   | 9,018                                    | -                                         | 9,018                           | 7,930                           |
| Total Revenues                         | <u>\$ 8,077,830</u>                      | <u>\$ 263,030</u>                         | <u>\$ 8,340,860</u>             | <u>\$ 6,267,490</u>             |

Charges for services increased from the prior year due to the change in recording food service revenue.

Table A-3 shows the School's four largest functions with the net cost (total cost less revenues generated by these activities) associated with each. Also included is the total provided by unrestricted grants, subsidies, and contributions to show the remaining financial needs supported by local educational agencies and other miscellaneous revenues.

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2013**

**FINANCIAL ANALYSIS OF THE SCHOOL AS A WHOLE (Continued)**

Table A-3  
Fiscal Year ended June 30, 2013  
Governmental Activities

| <u>Functions/Programs</u>        | FY 12-13                          |                                 | FY 11-12                        |
|----------------------------------|-----------------------------------|---------------------------------|---------------------------------|
|                                  | <u>Total Cost<br/>of Services</u> | <u>Net Cost<br/>of Services</u> | <u>Net Cost<br/>of Services</u> |
| Instruction                      | \$ 3,778,156                      | \$ 3,429,928                    | \$ 3,073,974                    |
| Support Services                 | 4,032,672                         | 2,305,362                       | 2,632,737                       |
| Non-instructional services       | 109,319                           | 24,806                          | 37,338                          |
| Unallocated Depreciation Expense | 56,948                            | 56,948                          | 111,928                         |
| Total governmental activities    | <u>\$ 7,977,095</u>               | <u>\$ 5,817,044</u>             | <u>\$ 5,744,049</u>             |
| Less:                            |                                   |                                 |                                 |
| Unrestricted grants, subsidies   |                                   | -                               | -                               |
| Total needs from local revenues  |                                   | <u>\$ 5,817,044</u>             | <u>\$ 5,744,049</u>             |

Table A-4 illustrates the activities of the Food Service program, the only Business-type activity of the School.

Table A-4  
Fiscal Year ended June 30, 2013  
Business-type Activities

| <u>Functions/Programs</u>      | FY 12-13                          |                                 | FY 11-12                        |
|--------------------------------|-----------------------------------|---------------------------------|---------------------------------|
|                                | <u>Total Cost<br/>of Services</u> | <u>Net Cost<br/>of Services</u> | <u>Net Cost<br/>of Services</u> |
| Food Service                   | \$ 274,911                        | \$ (11,881)                     | \$ 10,738                       |
| Total Business-type activities |                                   | <u>\$ (11,881)</u>              | <u>\$ 10,738</u>                |

The Statement of Revenues, Expenses, and Changes in Fund Balance for this proprietary fund will further detail the actual results of operations.

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2013**

**THE SCHOOL FUNDS**

General Fund Budget

During the fiscal year, the Board of School Directors (The Board) authorizes revisions to the original budget to accommodate differences from the original budget to the actual expenditures of the School. All adjustments are again confirmed at the time the annual audit is accepted, which is after the end of the fiscal year, which is not prohibited by the laws of the Commonwealth of Pennsylvania. This detailed information is presented in the Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund.

Revenue budgets can change for a variety of reasons including changes in student enrollment and the receipt of grant amounts from Federal, State, and Local sources awarded after the beginning of each fiscal year. Expenditures funded by these grants will be reflected as increases above the formally adopted budget. In addition, transfers between specific categories of expenditures/financing uses occur during the year. The most significant transfers occur from the budgetary reserve category to specific expenditure areas.

General Fund revenue ended the year approximately \$643,827 over the budget due to higher than expected student enrollment. This also resulted in expenditures going over original estimates by \$539,453 to account for additional instruction and support for these students.

**CAPITAL ASSETS**

More detailed information regarding the School's capital assets is included in Note 5 in the Notes to the Financial Statements.

**MAJOR PROGRAM, ECONOMIC, AND FINANCIAL ISSUES**

Local Economic Factors

Though the charter school concept is now widely-accepted as a viable and necessary educational model, the issue concerning how charter schools are funded will likely continue to be debated for the foreseeable future. Nevertheless, the demand for the type and quality of services provided by the School continues to grow. The success of the School has created several new jobs in the Midland area as more professional and support staff is needed to serve the growing roster of students. Additional success for the school was noted when students received scholarships from prestigious music schools in the country making the education even more desirable.

Budget Projections

The budget approved for FY 2013-2014 amounts to \$7,550,780 which is an increase of \$116,777 compared to the original budget for FY 2012-2013. This represents an increase of 1.6%.

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2013**

**CONTACTING THE SCHOOL**

Our financial report is designed to provide our citizens, taxpayers, parents, students, and creditors with a general overview of the School's finances, and to show the Board's accountability for the money it receives. If you have questions about this report, or wish to request additional information, please contact Patrick Poling, Interim CEO, Principal at the Lincoln Park Performing Arts Charter School, One Lincoln Park, Midland, PA 15059, (724) 643-9004. In addition, there is much nonfinancial information on our school, curriculum and programs on our website at [www.lppacs.org](http://www.lppacs.org).

LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL  
Statement of Net Position  
June 30, 2013

|                                                           | <b>Governmental<br/>Activities</b> | <b>Business-Type<br/>Activities</b> | <b>Total</b>        |
|-----------------------------------------------------------|------------------------------------|-------------------------------------|---------------------|
| <b>ASSETS</b>                                             |                                    |                                     |                     |
| <b>Current Assets:</b>                                    |                                    |                                     |                     |
| Cash and Cash Equivalents                                 | \$ 441,347                         | \$ 28,684                           | \$ 470,031          |
| Due from Other Governments                                | 177,727                            | 8,350                               | 186,077             |
| Other Receivables                                         | 869,605                            | -                                   | 869,605             |
| Prepaid Expenses                                          | 289,966                            | -                                   | 289,966             |
| <b>Total Current Assets</b>                               | <b>\$ 1,778,646</b>                | <b>\$ 37,034</b>                    | <b>\$ 1,815,680</b> |
| <b>Noncurrent Assets:</b>                                 |                                    |                                     |                     |
| Furniture and Equipment<br>(Net Accumulated Depreciation) | \$ 95,801                          | \$ -                                | \$ 95,801           |
| <b>Total Noncurrent Assets</b>                            | <b>\$ 95,801</b>                   | <b>\$ -</b>                         | <b>\$ 95,801</b>    |
| <b>Total Assets</b>                                       | <b>\$ 1,874,446</b>                | <b>\$ 37,034</b>                    | <b>\$ 1,911,480</b> |
| <b>LIABILITIES</b>                                        |                                    |                                     |                     |
| <b>Current Liabilities:</b>                               |                                    |                                     |                     |
| Accounts Payable                                          | \$ 707,738                         | \$ 17,208                           | \$ 724,946          |
| Deferred Revenue                                          | 99,433                             | -                                   | 99,433              |
| Accrued Salaries and Benefits                             | 212,851                            | -                                   | 212,851             |
| Payroll Deductions and Withholdings                       | 69,906                             | -                                   | 69,906              |
| <b>Total Current Liabilities</b>                          | <b>\$ 1,089,928</b>                | <b>\$ 17,208</b>                    | <b>\$ 1,107,136</b> |
| <b>Total Liabilities</b>                                  | <b>\$ 1,089,928</b>                | <b>\$ 17,208</b>                    | <b>\$ 1,107,136</b> |
| <b>NET POSITION</b>                                       |                                    |                                     |                     |
| Invested in Capital Assets, Net of<br>Related Debt        | \$ 95,801                          | \$ -                                | \$ 95,801           |
| Unrestricted (Deficit)                                    | 688,717                            | 19,826                              | 708,543             |
| <b>Total Net Position</b>                                 | <b>\$ 784,518</b>                  | <b>\$ 19,826</b>                    | <b>\$ 804,344</b>   |
| <b>Total Liabilities and Net Position</b>                 | <b>\$ 1,874,446</b>                | <b>\$ 37,034</b>                    | <b>\$ 1,911,480</b> |

The accompanying notes are an integral part of these financial statements

LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL  
Statement of Activities  
For The Fiscal Year Ended June 30, 2013

|                                          | <u>Expenses</u>     | <u>Program Revenues</u>             |                                                   |                                                 | <u>Net (Expense) Revenue and<br/>Changes in Net Position</u> |                                          |                       |
|------------------------------------------|---------------------|-------------------------------------|---------------------------------------------------|-------------------------------------------------|--------------------------------------------------------------|------------------------------------------|-----------------------|
|                                          |                     | <u>Charges<br/>For<br/>Services</u> | <u>Operating<br/>Grants and<br/>Contributions</u> | <u>Capital<br/>Grants and<br/>Contributions</u> | <u>Governmental<br/>Activities</u>                           | <u>Business-<br/>Type<br/>Activities</u> | <u>Total</u>          |
| <b>Governmental Activities:</b>          |                     |                                     |                                                   |                                                 |                                                              |                                          |                       |
| Instruction                              |                     |                                     |                                                   |                                                 |                                                              |                                          |                       |
| Regular Instruction                      | \$ 3,571,436        | \$ -                                | \$ 297,009                                        | -                                               | (3,274,427)                                                  | -                                        | \$ (3,274,427)        |
| Special Education                        | 167,080             | -                                   | 51,219                                            | -                                               | (115,861)                                                    | -                                        | (115,861)             |
| Vocational Education                     | 17,083              | -                                   | -                                                 | -                                               | (17,083)                                                     | -                                        | (17,083)              |
| Higher Education                         | 22,557              | -                                   | -                                                 | -                                               | (22,557)                                                     | -                                        | (22,557)              |
| Support Services                         |                     |                                     |                                                   |                                                 |                                                              |                                          |                       |
| Pupil Personnel                          | 144,583             | -                                   | 10,157                                            | -                                               | (134,426)                                                    | -                                        | (134,426)             |
| Administration                           | 602,881             | -                                   | -                                                 | -                                               | (602,881)                                                    | -                                        | (602,881)             |
| Pupil Health                             | 67,061              | -                                   | -                                                 | -                                               | (67,061)                                                     | -                                        | (67,061)              |
| Business Services                        | 813,079             | -                                   | -                                                 | -                                               | (813,079)                                                    | -                                        | (813,079)             |
| Operation and Plant Maintenance Services | 1,841,152           | -                                   | 1,717,153                                         | -                                               | (123,999)                                                    | -                                        | (123,999)             |
| Student Transportation                   | 551,426             | -                                   | -                                                 | -                                               | (551,426)                                                    | -                                        | (551,426)             |
| Other Support Services - Central         | 12,489              | -                                   | -                                                 | -                                               | (12,489)                                                     | -                                        | (12,489)              |
| Non-Instructional Services               |                     |                                     |                                                   |                                                 |                                                              |                                          |                       |
| Student Activities                       | 107,193             | 4,513                               | 80,000                                            | -                                               | (22,680)                                                     | -                                        | (22,680)              |
| Scholarships and Awards                  | 870                 | -                                   | -                                                 | -                                               | (870)                                                        | -                                        | (870)                 |
| Refund of Prior yr revenue               | 1,256               | -                                   | -                                                 | -                                               | (1,256)                                                      | -                                        | (1,256)               |
| Unallocated Depreciation Expense         | 56,948              | -                                   | -                                                 | -                                               | (56,948)                                                     | -                                        | (56,948)              |
| <b>Total Governmental Activities</b>     | <b>\$ 7,977,095</b> | <b>\$ 4,513</b>                     | <b>\$ 2,155,538</b>                               | <b>\$ -</b>                                     | <b>\$ (5,817,044)</b>                                        | <b>\$ -</b>                              | <b>\$ (5,817,044)</b> |
| <b>Business-Type Activities</b>          |                     |                                     |                                                   |                                                 |                                                              |                                          |                       |
| Food Service Fund                        | \$ 274,911          | \$ 168,310                          | \$ 94,720                                         | \$ -                                            | \$ -                                                         | \$ (11,881)                              | \$ (11,881)           |
| <b>Total Primary Government</b>          | <b>\$ 8,252,006</b> | <b>\$ 172,823</b>                   | <b>\$ 2,250,258</b>                               | <b>\$ -</b>                                     | <b>\$ (5,817,044)</b>                                        | <b>\$ (11,881)</b>                       | <b>\$ (5,828,925)</b> |
| <b>General revenues:</b>                 |                     |                                     |                                                   |                                                 |                                                              |                                          |                       |
| Payments from Local Educational Agencies |                     |                                     |                                                   |                                                 | \$ 5,908,761                                                 | \$ -                                     | \$ 5,908,761          |
| Investment Earnings                      |                     |                                     |                                                   |                                                 | 111                                                          | -                                        | 111                   |
| Miscellaneous Income                     |                     |                                     |                                                   |                                                 | 8,907                                                        | 5                                        | 8,912                 |
| <b>Total general revenues:</b>           |                     |                                     |                                                   |                                                 | <b>5,917,779</b>                                             | <b>5</b>                                 | <b>5,917,784</b>      |
| Change in Net Position                   |                     |                                     |                                                   |                                                 | 100,735                                                      | (11,876)                                 | 88,859                |
| <b>Net Position - July 1, 2012</b>       |                     |                                     |                                                   |                                                 | <b>683,783</b>                                               | <b>31,702</b>                            | <b>715,485</b>        |
| <b>Net Position - June 30, 2013</b>      |                     |                                     |                                                   |                                                 | <b>\$ 784,518</b>                                            | <b>\$ 19,826</b>                         | <b>\$ 804,344</b>     |

The accompanying notes are an integral part of these financial statements

LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL

Balance Sheet  
Governmental Funds  
June 30, 2013

|                                            | <b>General<br/>Fund</b>    |
|--------------------------------------------|----------------------------|
| <b>ASSETS</b>                              |                            |
| Cash and Cash Equivalents                  | \$ 441,347                 |
| Due from Other Governments                 | 177,727                    |
| Other Receivables                          | 869,605                    |
| Prepaid Expenses                           | <u>289,966</u>             |
| <b>Total Assets</b>                        | <b><u>\$ 1,778,646</u></b> |
| <b>LIABILITIES</b>                         |                            |
| Accounts Payable                           | \$ 707,738                 |
| Deferred Revenues                          | 99,433                     |
| Accrued Salaries and Benefits              | 212,851                    |
| Payroll Deductions and Withholdings        | <u>69,906</u>              |
| <b>Total Liabilities</b>                   | <b><u>\$ 1,089,928</u></b> |
| <b>FUND BALANCES</b>                       |                            |
| Assigned                                   | \$ 160,334                 |
| Unassigned                                 | <u>528,384</u>             |
| <b>Total Fund Balances</b>                 | <b><u>\$ 688,718</u></b>   |
| <b>Total Liabilities and Fund Balances</b> | <b><u>\$ 1,778,646</u></b> |

The accompanying notes are an integral part of these financial statements

LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL  
 Reconciliation of the Governmental Fund Balance  
 Sheet to the Statement of Net Positon  
 June 30, 2013

**Total Fund Balances - Governmental Funds** \$ 688,718

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

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.

|                                |                  |               |
|--------------------------------|------------------|---------------|
| Cost of Property and Equipment | \$ 817,929       |               |
| Less Accumulated Depreciation  | <u>(722,129)</u> | <u>95,801</u> |

**TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES** \$ 784,519

LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For The Fiscal Year Ended June 30, 2013

|                                                              | <b>General<br/>Fund</b> |
|--------------------------------------------------------------|-------------------------|
| <b>REVENUES</b>                                              |                         |
| <b>Local Sources:</b>                                        |                         |
| Payments from Local Educational Agencies                     | \$ 5,959,980            |
| Donations and Contributions                                  | 1,682,850               |
| Miscellaneous Income                                         | 13,531                  |
| Total Local Sources                                          | \$ 7,656,361            |
| Federal Revenue and Grants                                   | 128,214                 |
| State Revenue and Grants                                     | 293,255                 |
| <b>Total Revenues</b>                                        | <b>\$ 8,077,830</b>     |
| <b>EXPENDITURES</b>                                          |                         |
| <b>Current:</b>                                              |                         |
| Instruction                                                  | \$ 3,831,466            |
| Support Services                                             | 4,032,671               |
| Operation of Noninstructional Services                       | 108,063                 |
| Total Current Expenditures                                   | <b>\$ 7,972,200</b>     |
| <b>Other Expenditures:</b>                                   |                         |
| Refund of PY Receipts                                        | \$ 1,256                |
| Total Other Expenditures                                     | <b>\$ 1,256</b>         |
| <b>Total Expenditures</b>                                    | <b>\$ 7,973,456</b>     |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | \$ 104,374              |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                         |
| Transfers out                                                | \$ -                    |
| Total Other Financing Sources (Uses)                         | \$ -                    |
| <b>Net Change in Fund Balance</b>                            | \$ 104,374              |
| <b>Fund Balance (Restated) - July 1, 2012</b>                | 584,344                 |
| <b>Fund Balance - June 30, 2013</b>                          | <b>\$ 688,718</b>       |

The accompanying notes are an integral part of these financial statements

LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL  
 Reconciliation Of The Governmental Fund  
 Statement Of Revenues, Expenditures And Changes In Fund Balance  
 To The Statement Of Activities  
 For The Fiscal Year Ended June 30, 2013

**Total Net Change in Fund Balances - Governmental Funds** \$ 104,374

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

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

|                           |                 |                |
|---------------------------|-----------------|----------------|
| Capital Outlays           | \$ 53,310       |                |
| Less Depreciation Expense | <u>(56,948)</u> | <u>(3,638)</u> |

**Change in Net Position of Governmental Activities** \$ 100,735

LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL  
Statement of Net Position  
Proprietary Funds  
June 30, 2013

|                                  | <b>Food<br/>Service</b> |
|----------------------------------|-------------------------|
| <b>ASSETS</b>                    |                         |
| <b>Current Assets:</b>           |                         |
| Cash and Cash Equivalents        | \$ 28,684               |
| Due from Other Governments       | 8,350                   |
| <b>Total Current Assets</b>      | <b>\$ 37,034</b>        |
| <b>Total Assets</b>              | <b>\$ 37,034</b>        |
| <br><b>LIABILITIES</b>           |                         |
| <b>Current Liabilities</b>       |                         |
| Due to Other Funds               | \$ -                    |
| Accounts Payable                 | 17,208                  |
| <b>Total Current Liabilities</b> | <b>\$ 17,208</b>        |
| <b>Noncurrent Liabilities:</b>   | <b>\$ -</b>             |
| <b>Total Liabilities</b>         | <b>\$ 17,208</b>        |
| <br><b>NET POSITION</b>          |                         |
| Unrestricted                     | \$ 19,826               |
| <b>Total Net Position</b>        | <b>37,034</b>           |

The accompanying notes are an integral part of these financial statements

LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL  
Statement of Revenues, Expenses and Changes in Fund Net Position  
Proprietary Funds  
For The Fiscal Year Ended June 30, 2013

|                                               | <b>Food<br/>Service</b> |
|-----------------------------------------------|-------------------------|
| <b>OPERATING REVENUES</b>                     |                         |
| Food Service Revenues                         | \$ 168,310              |
| Total Operating Revenues                      | \$ 168,310              |
| <b>OPERATING EXPENSES</b>                     |                         |
| Food Service - Commodity Expense              | \$ 9,169                |
| Food Service - Labor Costs                    | 102,304                 |
| Management Co. - Food Costs                   | 81,941                  |
| Services Expense                              | 81,497                  |
| Total Operating Expenses                      | \$ 274,911              |
| <b>Net Operating Income (Loss)</b>            | (106,601)               |
| <b>NONOPERATING REVENUE (EXPENSES)</b>        |                         |
| Federal Sources                               | \$ 88,801               |
| State Sources                                 | 5,919                   |
| Miscellaneous Revenue                         | 5                       |
| <b>Total Nonoperating Revenues (Expenses)</b> | \$ 94,725               |
| <b>Net Income (Loss) before Transfers</b>     | (11,876)                |
| <b>OPERATING TRANSFERS</b>                    | \$ -                    |
| Change in Net Position                        | \$ (11,876)             |
| <b>Net Position - July 1, 2012</b>            | 31,702                  |
| <b>Net Position - June 30, 2013</b>           | \$ 19,826               |

The accompanying notes are an integral part of these financial statements

LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL  
Statement of Cash Flows  
Proprietary Funds  
For The Fiscal Year Ended June 30, 2013

|                                                                                                                  | Food<br>Service  |
|------------------------------------------------------------------------------------------------------------------|------------------|
| <b>Cash Flows From Operating Activities</b>                                                                      |                  |
| Cash Received from Users                                                                                         | \$ 168,310       |
| Cash Payments to Suppliers for Goods and Services                                                                | (257,703)        |
| Net Cash (Used for) Operating Activities                                                                         | \$ (89,393)      |
| <b>Cash Flows from Non-Capital Financing Activities</b>                                                          |                  |
| Local Sources                                                                                                    | \$ (6,709)       |
| State Sources                                                                                                    | 5,985            |
| Federal Sources                                                                                                  | 96,878           |
| Net Cash Provided by Non-Capital Financing Activities                                                            | \$ 96,154        |
| <b>Cash Flows from Investing Activities</b>                                                                      |                  |
| Earnings on Investments                                                                                          | \$ 5             |
| Net Cash Provided by Investing Activities                                                                        | \$ 5             |
| Net Increase(Decrease) in Cash and Equivalents                                                                   | \$ 6,766         |
| <b>Cash and Cash Equivalents - July 1, 2012</b>                                                                  | <b>21,918</b>    |
| <b>Cash and Cash Equivalents - June 30, 2013</b>                                                                 | <b>\$ 28,684</b> |
| <b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>         |                  |
| Operating Income (Loss)                                                                                          | \$ (106,601)     |
| <b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b> |                  |
| (Increase) Decrease in Due from Other Funds                                                                      | -                |
| (Increase) Decrease in Accounts Receivable                                                                       | -                |
| Increase (Decrease) in Accounts Payable                                                                          | -                |
| Total Adjustments                                                                                                | -                |
| Net Cash Provided by (Used for) Operating Activities                                                             | \$ (106,601)     |

**NONCASH NONCAPITAL FINANCING ACTIVITIES:**

During the year, the School received \$9,169 of food commodities from the U.S. Department of Agriculture

The accompanying notes are an integral part of these financial statements

LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL  
Statement of Net Position  
Fiduciary Funds  
June 30, 2013

|                                           | <u>Scholarship<br/>Fund</u> | <u>Student<br/>Activities<br/>Fund</u> |
|-------------------------------------------|-----------------------------|----------------------------------------|
| <b>ASSETS</b>                             |                             |                                        |
| Cash and Cash Equivalents                 | \$ 4,296                    | \$ 8,774                               |
| <b>Total Assets</b>                       | <u>\$ 4,296</u>             | <u>\$ 8,774</u>                        |
| <br><b>LIABILITIES</b>                    |                             |                                        |
| Other Current Liabilities                 | \$ -                        | \$ 8,774                               |
| <b>Total Liabilities</b>                  | <u>\$ -</u>                 | <u>\$ 8,774</u>                        |
| <br><b>NET POSITION</b>                   |                             |                                        |
| Restricted                                | \$ 4,296                    |                                        |
| <b>Total Net Position</b>                 | <u>\$ 4,296</u>             |                                        |
| <b>Total Liabilities and Net Position</b> | <u>\$ 4,296</u>             |                                        |

The accompanying notes are an integral part of these financial statements

LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL

Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Fiscal Year Ended June 30, 2013

|                                     | <u>Scholarship<br/>Fund</u> |
|-------------------------------------|-----------------------------|
| <b>ADDITIONS:</b>                   |                             |
| Donations                           | \$ 3,053                    |
| <b>TOTAL ADDITIONS</b>              | <u>\$ 3,053</u>             |
| <b>DEDUCTIONS:</b>                  | <u>\$ 2,125</u>             |
| <b>TOTAL DEDUCTIONS</b>             | <u>\$ 2,125</u>             |
| Changes in Net Assets               | \$ 928                      |
| <b>Net Position - July 1, 2012</b>  | <u>3,368</u>                |
| <b>Net Position - June 30, 2013</b> | <u>\$ 4,296</u>             |

The accompanying notes are an integral part of these financial statements

# LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2013

### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Lincoln Park Performing Arts Charter School (The School) was formed under the laws of the state of Pennsylvania to provide elementary and secondary education to students governed by an appointed seven member board (board).

The financial statements of the School have been prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the School are discussed below.

### **REPORTING ENTITY**

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure that the financial statements of the School are not misleading. The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the School. For the School, this includes general operations and student related activities of the School.

Component units are legally separate organizations for which the School is financially accountable. The School is financially accountable for an organization if the School appoints a voting majority of the organization's governing board and (1) the School is able to significantly influence the programs or services performed or provided by the organization; or (2) the School is legally entitled to or can otherwise access the organization's resources; the School is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the School is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the School in that the School approves the budget or the issuance of debt. The School does not have any component units.

#### ***A. Basis of Presentation***

The School's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**Government-wide financial statements**—The statement of net position and the statement of activities display information about the School as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the School that are governmental and those that are considered business-type activities.

LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2013

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Government-wide financial statements (continued)** —The statement of net position presents the financial condition of the governmental and business-type activities of the School at fiscal year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the School's governmental and business-type activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the School, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business activity or governmental function is self-financing or draws from the general revenues of the School.

**Fund financial statements**—During the year, the School segregates transactions related to certain School functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the School at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds, if any, are aggregated and presented in a single column. The fiduciary funds, if any, are reported by type. A break out of all funds that are aggregated for reporting purposes is shown as supplementary information after the notes to the financial statements.

***B. Measurement Focus/Basis of Accounting***

**Fund Accounting**

The School uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

As required by the State of Pennsylvania, operations of the School are reported as a governmental fund type. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, early retirement, arbitrage rebates, and post-employment healthcare benefits, are recorded only when payment is due.

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2013**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The School reports the following major governmental fund:

The General Fund is the operating fund of the School and is used to account for all financial resources except those required to be accounted for in another fund.

Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. Enterprise funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net position. The statement of revenues, expenses and changes in fund balances presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the School finances and meets the cash flow needs of its enterprise activities. The School's sole enterprise fund is its Food Service Fund, which accounts for the financial transactions related to the food service operations of the School.

Fiduciary funds are used by the School to account for assets held on behalf of outside parties or on behalf of other funds. This fund includes the scholarship fund and the student activities fund.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The primary effect of internal activity has been eliminated from the government-wide financial statements.

***C. Budgetary Process***

The School passed an appropriated budget for the fiscal year ending June 30, 2013 with revenues totaling \$7,434,003 and expenditures totaling \$7,434,003. Actual expenditures exceeded budgeted expenditures by \$539,453.

The School is required by state law to adopt an annual budget for the General Fund. The budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles ("GAAP").

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. The School prepares a budget for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
2. The School adopts a proposed budget, after ten days public notice of the meeting has been given.
3. Prior to July 1, the budget is legally enacted via resolution of the School.

LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2013

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

***C. Budgetary Process (Continued)***

4. The Budget for the general fund must be filed with the Office of Public Instruction within fifteen (15) days after the adoption of the budget.

***Final Budget:*** The final budget for each year must be adopted (via Board vote) by June 30 of the preceding school fiscal year.

Once the budget is approved, it can be amended at the Function and Fund level only by approval of a majority of the members of the School Board. Amendments are presented to the Board at their regular meetings. Each amendment must have Board approval. Such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after fiscal year-end as dictated by law.

***D. Deposits and Investments***

The School's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

***E. Interfund Balances***

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are offset against each other in the governmental and business-type activities columns of the statement of net position, except for amounts due to/from other funds which are not presented in the statement of net position.

***F. Inventories***

On government-wide financial statements, inventories are stated at cost using the purchase method. The purchase method means that materials and supplies are charged as expenditures when acquired. Inventories on hand at the end of the period have not been recorded as an asset because the amount on hand is not considered to be material to the financial statements.

On fund financial statements, inventories are stated at cost using the purchase method for enterprise funds. Inventories are not maintained in governmental funds for fund financial statement reporting.

LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2013

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

***G. Capital Assets***

General capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight line method over the following useful lives:

|                         |           |
|-------------------------|-----------|
| Furniture and Equipment | 3-5 years |
|-------------------------|-----------|

***H. Compensated Absences***

The School has no compensated absences as of June 30, 2013.

***I. Accrued Liabilities and Long-Term Obligations***

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments, compensated absences, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment in the current year. Capital leases are recognized as a liability on the governmental fund financial statements when due.

***J. Net Position***

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the School or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The School applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2013**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

***K. Fund Equity***

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable—Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted—Fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.

Committed—Fund balance that contains self-imposed constraints of the government from its highest level of decision making authority (i.e. The School's School Board); to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned—Fund balances that contain self-imposed constraints of the government to be used for a particular purpose. The School Board has given the Chief Executive Officer authority to assign the fund balance for specific purposes.

Unassigned—All amounts not included in other spendable classifications.

***L. Use of Estimates***

The preparation of financial statements in conformity with 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.

**NOTE 2 - CASH AND CASH EQUIVALENTS**

Under Section 440.1 of the Public School Code for 1949, as amended, the School is permitted to invest funds consistent with sound business practices in the following types of investments:

Obligations of (a) the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, (b) the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth, or (c) any political subdivision or the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.

Deposits in savings accounts, time deposits, or share accounts of institutions insured by the Federal Deposit Insurance Corporation (FDIC) to the extent that such accounts are so insured and, for any amounts above the insured maximum, provided that approved collateral, as provided by law, is pledged by the depository.

LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2013

**NOTE 2 – CASH AND CASH EQUIVALENTS (continued)**

The deposit and investment policy of the School adheres to state statutes and prudent business practices. Deposits of the governmental fund are either maintained in demand deposit and savings accounts, certificate of deposit, or cash equivalents. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of the School.

The following is a description of the School’s deposit and investment risks:

*Custodial Credit Risk* – The risk that in the event of a bank failure, the School’s deposits may not be returned to it. The School does not have a formal deposit policy for custodial credit risk. As of June 30, 2013, \$228,365 of the School’s bank balance of \$488,330 was exposed to custodial credit risk, all of which is collateralized by the pledging bank’s trust department, in the bank’s name. These deposits have a carrying amount of \$482,951 as of June 30, 2013.

**NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES**

The total of all balances agrees with the sum of interfund balances presented in the statement of net position/balance sheet for governmental funds and for proprietary funds. Due to/due from amounts between governmental funds and fiduciary funds are reported as due to/due from amounts between funds in the fund financial statements and are reclassified as receivables from fiduciary funds as if they were external transactions on the government-wide financial statements. These interfund balances were a result of timing of transfers from state funds received. All interfund balances are expected to be repaid within one year. There were no interfund balances as of June 30, 2013.

**NOTE 4 – DUE FROM / TO OTHER GOVERNMENTS**

The amount of ‘due from other governments’, as of June 30, 2013, as reflected on the government-wide statement of net position and the governmental funds balance sheet, is comprised of the following:

|                            |                   |
|----------------------------|-------------------|
| <b>Governmental Unit:</b>  |                   |
| Local Educational Agencies | \$ 6,709          |
| State - Grant Programs     | 161,649           |
| Federal - Grant Programs   | 17,719            |
|                            | <u>\$ 186,077</u> |

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2013**

**NOTE 5 – PROPERTY, PLANT AND EQUIPMENT**

A summary of fixed assets recorded as of June 30, 2013 is as follows:

|                                              | Beginning<br>Balance | Increases  | Decreases | Ending<br>Balance |
|----------------------------------------------|----------------------|------------|-----------|-------------------|
| Capital assets, being depreciated:           |                      |            |           |                   |
| Furniture and equipment                      | \$ 764,619           | \$ 53,310  | \$ -      | \$ 817,929        |
| Total capital assets being depreciated       | \$ 764,619           | \$ 53,310  | \$ -      | \$ 817,929        |
| Accumulated depreciation for:                |                      |            |           |                   |
| Furniture and equipment                      | (665,180)            | (56,948)   | -         | (722,128)         |
| Total capital assets, being depreciated, net | \$ 99,439            | \$ (3,638) | \$ -      | \$ 95,801         |

As the School’s fixed assets essentially serve all of the School’s functional activities, depreciation has not been allocated among the School’s functions; rather it has been recorded in the Statement of Activities as “unallocated depreciation expense” in the amount of \$56,948.

**NOTE 6 – DEFERRED REVENUE**

The ‘Deferred Revenue’ amount of \$99,433, as reflected on the Statement of Net Position and the Governmental Funds Balance Sheet, is the balance of the deferred donation from NNDS, which is being amortized at \$24,858 per year over a five (5) year period beginning in the 2012-2013 fiscal year based on the terms of the lease assignment (see Note 16 – Subsequent Events).

**NOTE 7 – REVOLVING LINE OF CREDIT**

The School has a \$500,000 revolving line of credit, of which \$500,000 was unused at June 30, 2013. Bank advances on the credit line are payable on demand and carry an interest rate of 3.00%. The credit line is secured by substantially all assets of the School.

| Beginning Balance<br>7/1/2012 | Increases  | Decreases    | Ending Balance<br>6/30/2013 | Interest Paid |
|-------------------------------|------------|--------------|-----------------------------|---------------|
| \$ -                          | \$ 300,000 | \$ (300,000) | \$ -                        | \$ 2,989      |

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2013**

**NOTE 8 - SIGNIFICANT LEASES**

**2012 LEASE AGREEMENT – LINCOLN PARK PERFORMING ARTS CENTER**

The Charter School agreed to lease approximately 29,000 square feet in a building (Alumni Hall) owned by the Lincoln Park Performing Arts Center. The lease commenced in September of 2012 and is payable in twelve (12) equal monthly installments of \$97,431 or \$1,169,172 per annum. The lease term is for twenty (20) years effective September 1, 2012, the date the Charter School took occupancy of the building space. In addition, the Charter School has guaranteed \$7,800,000 of bonds issued by the Center to construct this building. The School is also responsible for a common area maintenance charge of \$12,770 per month. During the fiscal year ended June 30, 2013, the Charter School paid \$974,310 in rental payments and \$27,696 in utility reimbursements.

Future minimum lease payments as of June 30, 2013 are:

| <b>Year Ended June 30:</b>             | <b>Amount</b>        |
|----------------------------------------|----------------------|
| 2014                                   | \$ 1,169,172         |
| 2015                                   | 1,169,172            |
| 2016                                   | 1,169,172            |
| 2017                                   | 1,169,172            |
| 2018                                   | 1,169,712            |
| Thereafter                             | 16,367,868           |
| <b>Total Minimum Payments Required</b> | <b>\$ 22,214,268</b> |

**2009 LEASE AGREEMENT – LINCOLN PARK PERFORMING ARTS CENTER**

On August 15, 2009, the school entered into a lease agreement with the Center for the use of space within the Lincoln Park Performing Arts Center. This lease is payable in 12 equal monthly installments of \$37,637 and is a year-to-year lease that is set to automatically renew on an annual basis absent the desire of either party to terminate the lease. In addition, the School is responsible monthly for a common area maintenance charge of \$2,016 and \$10,753 for operating expenses. During the fiscal year ended June 30, 2013 the Charter School paid \$451,644 in rental payments and \$153,235 in utility reimbursements.

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2013**

**NOTE 9 – OPERATING LEASES**

On August 10, 2013, the School entered into a lease agreement with Canon Business Solutions for the lease of a copier. The terms of the lease call for monthly payments of \$505 and the term is 63 months. The minimum annual lease payments are as follows:

| <b>Year Ended June 30:</b>      | <b>Amount</b>           |
|---------------------------------|-------------------------|
| 2014                            | \$ 6,060                |
| 2015                            | 6,060                   |
| 2016                            | 6,060                   |
| 2017                            | 6,060                   |
| 2018                            | 2,525                   |
| Total Minimum Payments Required | <u><u>\$ 26,765</u></u> |

**NOTE 10 – STATE RETIREMENT PLANS**

Plan Description: The School contributes to the Public School Employees' Retirement System (PSERS); a Governmental cost sharing multiple employer defined benefit pension plan administered by the PSERS Board of Trustees under the authority of the Public School Employees' retirement Code (Act No. 96 of October 2, 1975, as amended) (24 Pa. C.S. 8101-8535). PSERS provides retirement and disability, legislatively mandated ad hoc cost-of-living adjustments, and healthcare insurance premium assistance to qualifying annuitants. The PSERS issues a publicly available comprehensive annual financial report that may be obtained by writing to Barbara D. Flurie, Office of Financial Management, Public School Employees' Retirement System, P.O. Box 125, Harrisburg, PA 17108-0125. The publication is also available on the PSERS website at: <http://www.psers.state.pa.us/publications/cafr/index.htm>

Funding Policy. Active members who joined the system prior to July 22, 1983, are required to contribute 5.25% (Membership Class TC) or at 6.50 % (Membership Class TD) of the 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 TC) or at 7.50% (Membership Class TD) of the member's qualifying compensation. Members who joined the System after June 30, 2001 and before July 1, 2011 contribute at 7.50% (automatic Membership Class TD). For all new hires and for members who elected Class TD membership, the higher contribution rates began with service rendered on or after January 1, 2002.

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2013**

**NOTE 10 – STATE RETIREMENT PLANS (Continued)**

Members who joined the System after June 30, 2011, automatically contribute at the Membership Class T-E rate of the 7.50 percent (base rate) of the member’s qualifying compensation. All new hires after June 30, 2011, who elect Class T-F membership, contribute at 10.30 percent (base rate) of the member’s qualifying compensation. Membership T-E and Class T-F are affected by a “shared risk” provision in Act 120 of 2010 that in future fiscal years could cause the Membership Class T-E contribution rate to fluctuate between 7.50 percent and 9.50 percent and Membership Class T-F contribution rate to fluctuate between 10.30 percent and 12.30 percent.

The School contributed 100% of the required contributions to PSERS for the five year trend of amount of employer contribution and contribution percentage of covered salaries as follows:

| <u>June 30,</u> | <u>Employer Contribution</u> | <u>Covered Salaries</u> |
|-----------------|------------------------------|-------------------------|
| 2013            | \$192,310                    | 12.36%                  |
| 2012            | 131,182                      | 8.65%                   |
| 2011            | 83,923                       | 5.64%                   |
| 2010            | 62,544                       | 4.78%                   |
| 2009            | 57,991                       | 4.76%                   |

**NOTE 11 – RISK MANAGEMENT**

The School is a member School to the Beaver County School Health Care Insurance Consortium (the Consortium) which was formed on July 1, 2003. The Consortium is a cooperative joint venture to provide hospitalization, medical and surgical services, professional services, and drug benefits to its member Schools on a pooled risk basis. The School pays an annual premium to the Consortium for its health and medical insurance coverage and this rate is adjusted annually based on amounts required to fund anticipated benefits and claims as well as other administrative costs. The formation agreement of the Consortium provides that the Consortium will be self-sustaining through annually determined member premiums and will reinsure through commercial companies for excess claims of amounts as defined in the insurance contract.

The agreement permits participating Schools to withdraw from the Consortium. If the School would withdraw, the Articles of Agreement state that the School would be entitled to their respective share of the Consortium’s Net Position. This is calculated by multiplying Net Position by the fraction of dividing the withdrawing member’s total contributions over the last three years by the total of the all member School contribution over that same time period. The distribution would be required to be paid within one year of the date of withdrawal.

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2013**

**NOTE 11 – RISK MANAGEMENT (Continued)**

The following chart illustrates the published Consortium Net Position as well as the School's Annual Contributions over the past three years.

| Fiscal Year Ended June 30, | Total Consortium Net Position* | Lincoln Park Performing Arts Charter School Annual Contributions* | Total Consortium Contributions* |
|----------------------------|--------------------------------|-------------------------------------------------------------------|---------------------------------|
| 2013                       | \$4,848,700                    | \$500,209                                                         | \$34,617,212                    |
| 2012                       | \$3,839,671                    | \$377,044                                                         | \$34,117,003                    |
| 2011                       | \$3,568,209                    | \$330,042                                                         | \$33,917,551                    |

\*The independent auditor of the consortium was not able to obtain a Service Auditor's SOC 1 report from the health claims processor or audit, in any respect, over health claims expenses of the consortium. Therefore, any adjustments relating to the aforementioned items should be considered by the readers of these financial statements when making a conclusion on the consortium investment or loss pertaining to the School. Net Position for the fiscal years ended 2011, 2012 and 2013 are recorded on the full accrual basis of accounting. The Consortium's financial statements are on file with the Lincoln Park Performing Arts Charter School.

**NOTE 12 – CONTINGENCIES AND COMMITMENTS**

The School received financial assistance from federal and state agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies.

Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the School at June 30, 2013.

**NOTE 13 – SIGNIFICANT AGREEMENTS**

The School entered in a management agreement with National Network of Digital Schools Management Foundation (NNDS) on July 1, 2006. This agreement is for NNDS to provide certain fiscal and management services to the School for a fee equal to 12% of the Schools revenues (with certain exclusions described in the agreement) and other verified costs incurred by NNDS which are directly attributable to the performance of its services under the agreement. The agreement is to be renewed on an annual basis. For the fiscal year 2012-2013, the School paid NNDS \$709,090 in management fees. In addition, \$100,000 was paid to NNDS for curriculum.

The School contracted with a performing arts center to provide educational staffing services to the School. During the fiscal year ended June 30, 2013, the School paid the local education agency \$901,551 for this service.

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2013**

**NOTE 13 – SIGNIFICANT AGREEMENTS (Continued)**

The School also contracted with a local education agency to provide educational staffing services to the School. During the fiscal year ending June 30, 2013, the School paid the local education agency \$80,304 for this service.

**NOTE 14 – FUND BALANCE REPORTING**

The School has classified its fund balances with the following hierarchy:

**Nonspendable**

As of June 30, 2013, the School does not have fund balances that are classified as nonspendable.

**Spendable**

The School has classified the spendable fund balances as Assigned and Unassigned and considered each to have been spent when expenditures are incurred. The School currently has no funds classified as Committed or Restricted.

Assigned – As of June 30, 2013, the Board assigned \$160,334 of fund balance for future capital projects.

Unassigned – As of June 30, 2013, the unassigned fund balance for the General Fund is \$528,384.

**NOTE 15 – RESTATED FUND BALANCE**

Fund balance for the General Fund, as reflected on pages 5 and 7, has been restated by -\$25,639 at July 1, 2012 to include the fund balance of the Athletic Fund, which was a standalone fund prior to July 1, 2012.

**NOTE 16 – ECONOMIC DEPENDENCY**

During the 2012-2013 fiscal year, the School received a substantial donation of in excess of \$1,500,000 from National Network of Digital Schools Management Foundation (NNDS). This donation was used to subsidize General Fund expenses, which were significantly higher than in past years due to rental payments required to be paid on the Alumni Hall building (see Note 8 – 2012 Lease Agreement) that began in the 2012-2013 fiscal year. In addition to the above donations, NNDS also made an \$80,000 donation to the School for their athletic account. The reduction or loss of these donations in future years could significantly impact the School's financial position.

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2013**

**NOTE 17 – SUBSEQUENT EVENTS**

The School entered into a lease assignment agreement with NNDS dated July 31, 2013. The lease is for the use of a full service photography studio and classrooms used by the School and owned by a local business owner. The original lease began September 1, 2012 and shall continue through June 30, 2017. The total rent amount of \$124,291 (which was the value of the renovations made to the lessors building by NNDS) was donated to the School by NNDS and the balance (\$99,433) is reflected in the financial statements as prepaid rent and deferred revenue at June 30, 2013. The School is responsible for utilities of \$225 per month.

**NOTE 18 – PENDING GASB PRONOUNCEMENTS**

In March 2012, GASB issued Statement No. 65, Items Previously Reported as Assets and Liabilities. Statement No. 65 clarifies the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. The provisions of this Statement are effective for the School's June 30, 2014 financial statements.

In March 2012, GASB issued Statement No. 66, Technical Corrections, an Amendment of GASB Statements No. 10 and 62. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, and No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. The provisions of this Statement are effective for the School's June 30, 2014 financial statements.

In June 2012, GASB issued Statements No. 67 and 68, Accounting and Financial Reporting for Pensions, which amend GASB Statements Nos. 25 and 27. The primary objective of these Statements is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The provisions of these Statements are effective for the School's financial statements at June 30, 2014 and June 30, 2015 respectively.

The effects of the implementation of GASB Statements 65-68 on the Lincoln Park Performing Arts Charter School's financial statements have not yet been determined.

**REQUIRED  
SUPPLEMENTARY  
INFORMATION**

LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL  
Statement of Revenues, Expenditures and Change in Fund Balances -  
Budget and Actual  
General Fund  
For the Fiscal Year Ended June 30, 2013

|                                                              | Budgeted Amounts    |                     | Actual<br>(Budgetary<br>Basis) | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|--------------------------------------------------------------|---------------------|---------------------|--------------------------------|---------------------------------------------------------|
|                                                              | Original            | Final               |                                |                                                         |
| <b>REVENUES</b>                                              |                     |                     |                                |                                                         |
| <b>Local Sources:</b>                                        |                     |                     |                                |                                                         |
| Payments from Local Educational Agencies                     | \$ 5,632,000        | \$ 5,632,000        | \$ 5,959,980                   | \$ 327,980                                              |
| Miscellaneous Revenue                                        | <u>1,474,750</u>    | <u>1,474,750</u>    | <u>1,696,381</u>               | <u>221,631</u>                                          |
| <b>Total Local Sources</b>                                   | \$ 7,106,750        | \$ 7,106,750        | \$ 7,656,361                   | \$ 549,611                                              |
| Federal Revenues and Grants                                  | 151,453             | 151,453             | 128,214                        | (23,239)                                                |
| State Revenues and Grants                                    | <u>175,800</u>      | <u>175,800</u>      | <u>293,255</u>                 | <u>117,455</u>                                          |
| <b>Total Revenues</b>                                        | <u>\$ 7,434,003</u> | <u>\$ 7,434,003</u> | <u>\$ 8,077,830</u>            | <u>\$ 643,827</u>                                       |
| <b>EXPENDITURES</b>                                          |                     |                     |                                |                                                         |
| <b>Instruction:</b>                                          |                     |                     |                                |                                                         |
| Regular Programs                                             | \$ 3,170,974        | \$ 3,170,974        | \$ 3,624,746                   | (453,772)                                               |
| Special Programs                                             | 191,824             | 191,824             | 167,080                        | 24,744                                                  |
| Vocational Education Programs                                | 15,500              | 15,500              | 17,083                         | (1,583)                                                 |
| Higher Education                                             | -                   | -                   | 22,557                         | (22,557)                                                |
| <b>Support Services:</b>                                     |                     |                     |                                |                                                         |
| Student Support                                              | 133,772             | 133,772             | 144,583                        | (10,811)                                                |
| Administration                                               | 399,187             | 399,187             | 602,881                        | (203,694)                                               |
| Pupil Health                                                 | 75,539              | 75,539              | 67,061                         | 8,478                                                   |
| Business                                                     | 777,670             | 777,670             | 813,079                        | (35,409)                                                |
| Plant Operation and Maintenance                              | 2,146,457           | 2,146,457           | 1,841,152                      | 305,305                                                 |
| Student Transportation                                       | 450,000             | 450,000             | 551,426                        | (101,426)                                               |
| Other Support Services                                       | 13,800              | 13,800              | 12,489                         | 1,311                                                   |
| <b>Operation of Noninstructional Services:</b>               |                     |                     |                                |                                                         |
| Student Activities                                           | 59,040              | 59,040              | 107,193                        | (48,153)                                                |
| Scholarships and Awards                                      | 240                 | 240                 | 870                            | (630)                                                   |
| <b>Other Expenditures:</b>                                   |                     |                     |                                |                                                         |
| Refund of Prior Year Receipts                                | -                   | -                   | 1,256                          | (1,256)                                                 |
| <b>Total Expenditures</b>                                    | <u>\$ 7,434,003</u> | <u>\$ 7,434,003</u> | <u>\$ 7,973,456</u>            | <u>\$ (539,453)</u>                                     |
| <b>Excess (Deficiency) of Revenues<br/>over Expenditures</b> | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ 104,374</u>              | <u>\$ 104,374</u>                                       |

The accompanying notes are an integral part of these financial statements

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL**  
**Statement Of Revenues, Expenditures And Change In Fund Balances -**  
**Budget And Actual**  
**General Fund**  
**For The Fiscal Year Ended June 30, 2013**

|                                              | Budgeted Amounts  |                   | Actual<br>(Budgetary<br>Basis) | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|----------------------------------------------|-------------------|-------------------|--------------------------------|---------------------------------------------------------|
|                                              | Original          | Final             |                                |                                                         |
| <b>OTHER FINANCING SOURCES AND (USES)</b>    |                   |                   |                                |                                                         |
| Transfers out                                | \$ -              | \$ -              | \$ -                           | \$ -                                                    |
| Total Other Financing Sources (Uses)         | \$ -              | \$ -              | \$ -                           | \$ -                                                    |
| <b>Net Change in Fund Balances</b>           | \$ -              | \$ -              | \$ 104,374                     | \$ 104,374                                              |
| <b>Fund Equity (Restated) - July 1, 2012</b> | 300,000           | 300,000           | 584,344                        | 284,344                                                 |
| <b>Fund Equity - June 30, 2013</b>           | <u>\$ 300,000</u> | <u>\$ 300,000</u> | <u>\$ 688,718</u>              | <u>\$ 388,718</u>                                       |

The accompanying notes are an integral part of these financial statements

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2013**

**NOTE 1 – BASIS OF BUDGETING**

Appropriated budgets are adopted on a modified accrual basis consistent with generally accepted accounting principles (GAAP) by fund, by department and by line-item. Line-items are specific revenues and expenditures, such as Payments from Local Educational Agencies, salaries, and supplies. Transfers of appropriations may be requested between line-items within a department or between departments within the same fund. All transfers or appropriations require the approval of the Commonwealth of Pennsylvania.

**OTHER  
SUPPLEMENTARY  
INFORMATION**

LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL  
Statement of Changes in Assets and Liabilities  
Agency Fund  
For the Fiscal Year Ended June 30, 2013

|                           | BALANCE<br>7/1/2012 | ADDITIONS | DEDUCTIONS | BALANCE<br>6/30/2013 |
|---------------------------|---------------------|-----------|------------|----------------------|
| <b>ASSETS</b>             |                     |           |            |                      |
| Cash and Cash Equivalents | \$ 4,180            | \$ 52,386 | \$ 47,792  | \$ 8,774             |
| TOTAL ASSETS              | \$ 4,180            | \$ 52,386 | \$ 47,792  | \$ 8,774             |
| <b>LIABILITIES</b>        |                     |           |            |                      |
| Accounts Payable          | \$ 4,180            | \$ 52,386 | \$ 47,792  | \$ 8,774             |
| TOTAL LIABILITIES         | \$ 4,180            | \$ 52,386 | \$ 47,792  | \$ 8,774             |

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

# **LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL**

***INFORMATION AS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS***

**Mark C. Turnley**

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Certified Public Accountant

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

**To the Board of Directors  
Lincoln Park Performing Arts Charter School**

I 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 Standard* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Lincoln Park Performing Arts Charter School as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Lincoln Park Performing Arts Charter School's basic financial statements, and have issued my report thereon dated March 24, 2014.

**Internal Control over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the Lincoln Park Performing Arts 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 my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Lincoln Park Performing Arts Charter School's internal control. Accordingly, I do not express an opinion on the effectiveness of the Lincoln Park Performing Arts 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 and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Lincoln Park Performing Arts Charter School's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

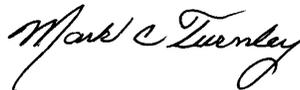
**To the Board of Directors  
Lincoln Park Performing Arts Charter School**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Lincoln Park Performing Arts Charter School's financial statements are free of material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

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



Mark C. Turnley  
Certified Public Accountant

March 24, 2014  
Rochester, Pennsylvania

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**A. SUMMARY OF AUDIT RESULTS**

1. The audit report expresses an unmodified opinion on the financial statements of the Lincoln Park Performing Arts Charter School.
2. No control deficiencies relating to internal controls over financial reporting were disclosed in the 'Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards'.
3. No instances of noncompliance material to the financial statements of the Lincoln Park Performing Arts Charter School were disclosed during the audit.

**LINCOLN PARK PERFORMING ARTS CHARTER SCHOOL**  
**STATUS OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDING JUNE 30, 2013**

The audit report of the Lincoln Park Performing Arts Charter School for the year ended June 30, 2012, dated March 4, 2013, contained no findings.



# 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                                                                                                                                    | NPO Comments |
|------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| 1a. All core content area teachers employed by the LEA are highly qualified.                         | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> List of teachers and their qualifications.<br><input checked="" type="checkbox"/> Number of teachers who have met highly qualified.<br><input type="checkbox"/> Number of teachers working toward becoming highly qualified                      |                     | LPPACS does not have any core content teachers who are not highly qualified.                                                                |              |
| 1b. LEA has a system in place to ensure that all core content area teachers become highly qualified. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> List of teachers not highly qualified. Plan, progress & projected date of completion.<br><input checked="" type="checkbox"/> LEA Plan                                                                                                                       |                     | LPPACS does not have any core content teachers who are not highly qualified.                                                                |              |
| 2. All instructional paraprofessionals supported by Title I are highly qualified.                    | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> List of paraprofessionals & their qualifications.<br><input checked="" type="checkbox"/> Verify number of paraprofessionals who have met highly qualified requirements.<br><input checked="" type="checkbox"/> AA Degree and/or local assessment |                     | LPPACS does not use any Title I funds to support paraprofessionals. The paraprofessional supported through other funds is highly qualified. |              |

|                                                                                                                                                                                                                          |                                     |                          |                                     |                                                                                  |  |                                                                              |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|----------------------------------------------------------------------------------|--|------------------------------------------------------------------------------|--|
| 3. Parents 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. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> Copy of parent/guardian notification         |  |                                                                              |  |
| 4. Parents 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.                                            | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> Copy of dated letter of notification to parent/guardian |  | LPPACS does not have any core content teachers who are not highly qualified. |  |

## II. Parent Involvement

| Component II: Parent Involvement                                                                                                                                                                                                                                                                      |                                     |                          |                          |                                                                                                                                                |                                                   |                                                                             |              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------------------|--------------|
| <b>The LEA and schools meet parental involvement requirements.</b>                                                                                                                                                                                                                                    |                                     |                          |                          |                                                                                                                                                |                                                   |                                                                             |              |
| <b>Sec. 1118(a)-(h)</b><br><b>Sec. 1111(c)(14)</b><br><b>Sec. 1111(d)</b><br><b>Sec. 1116(a)(1)(D)</b>                                                                                                                                                                                                |                                     |                          |                          |                                                                                                                                                |                                                   |                                                                             |              |
| Requirements                                                                                                                                                                                                                                                                                          | Met                                 | Not Met                  | N/A                      | Suggested Evidence of Implementation                                                                                                           | Additional Evidence                               | Comments                                                                    | NPO 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.<br><input checked="" type="checkbox"/> Website posting. |                                                   |                                                                             |              |
| 2. Schools receiving Title I funds have a written parent involvement policy/plan aligned with the LEA policy.                                                                                                                                                                                         | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                                                                                                                |                                                   | LPPACS is only one school. The school policy is the same as the LEA policy. |              |
| 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.                                                        |                                                   | Also including information sent home to parents annually.                   |              |

|                                                                                                                                                                                                                                                                                                      |                                     |                          |                          |                                                                                                                                                                                                                                                      |  |                                                                                                                                                                                              |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 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.                                                                                                                                               |  | Also including information sent home to parents annually.                                                                                                                                    |  |
| c. Educate instructional staff, with parental assistance, in the value and utility of contributions of parents, how to reach out to and communicate with and work with parents as equal partners, implement and coordinate parent programs and build ties between parents and school;                | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.                                                                                                                                                              |  |                                                                                                                                                                                              |  |
| d. Coordinate and integrate parent involvement programs and activities with other programs (Head Start, Parents as Teachers, Early Reading First, public preschool, and parent resource centers), that encourage and support parents in more fully participating in the education of their children; | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc.<br><input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets<br><input type="checkbox"/> Memorandum of Understanding (MOU). |  | LPPACS coordinates Title I parental involvement with new student orientations and semi-annual parent-teacher conference nights. LPPACS does not have any programs listed such as Head Start. |  |
| e. Sent information related to school and parent programs to parents in a format and language the parents could understand;                                                                                                                                                                          | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Translated documents such as fliers, letters, web site postings, etc.                                                                                                                                            |  |                                                                                                                                                                                              |  |
| f. Provide full opportunities for participation of parents of LEP students, students with disabilities, parents of migrant children.                                                                                                                                                                 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Parent meetings, trainings, agendas, fliers, newsletters, and/or advertisements.                                                                                                                                 |  |                                                                                                                                                                                              |  |
| 4. School parent involvement policies have been distributed to parents.                                                                                                                                                                                                                              | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Parent meeting agendas<br><input checked="" type="checkbox"/> documentation shared or distributed                                                                                                                |  |                                                                                                                                                                                              |  |

|                                                                                                          |                                     |                          |                                     |                                                                                                                                                                                                                                                |  |                                                                                                                            |  |
|----------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------|--|
| 5. LEA has required schools to develop a written school-parent compact.                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> school-home compact<br><br><input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda.                                                                                                     |  |                                                                                                                            |  |
| 6. Schools hold an annual meeting to inform participating parents about Title I programs.                | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> Back-to-School Nights/Title I meetings.<br><br><input checked="" type="checkbox"/> Agendas & attendance sheets of parent training.                                                                         |  |                                                                                                                            |  |
| 7. LEA and schools have reviewed the effectiveness of school parental involvement activities.            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> Documentation such as Annual surveys and results, parent meetings, evaluations, and parent teacher conference evaluations.<br><br><input type="checkbox"/> Agendas & attendance sheets of parent training. |  | LPPACS sends home a mid-year survey and also collects survey results from parents who attended parent-teacher conferences. |  |
| 8. LEA and schools have informed parents about the existence of a parent resource center, if one exists. | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools, and translated documents.                                                                                         |  | LPPACS does not have a parent resource center but we home to create a web-based center next year.                          |  |

### III. LEA Improvement

| Component III: LEA Improvement                                                                                                                                    |                          |                          |                          |                                                                                                                                                                                                                                                                                         |                                                                                                                |          |              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------|--------------|
| <b>LEAs identified for improvement, corrective action, or restructuring have met the requirements of being so identified.</b>                                     |                          |                          |                          |                                                                                                                                                                                                                                                                                         |                                                                                                                |          |              |
| <b>Sec. 1116(b)(1)(B)</b><br><b>Sec. 1116(b)(3)</b><br><b>Sec. 1116(b)(4)-(6)</b><br><b>Sec. 1116(b)(7)(C)(ii)</b><br><b>Sec. 1116(b)(14)(B)</b>                  |                          |                          |                          |                                                                                                                                                                                                                                                                                         |                                                                                                                |          |              |
| <input checked="" type="checkbox"/> <b>If the LEA is not identified for LEA Improvement, this section can be skipped.</b>                                         |                          |                          |                          |                                                                                                                                                                                                                                                                                         |                                                                                                                |          |              |
| Requirements                                                                                                                                                      | Met                      | Not Met                  | N/A                      | Suggested Evidence of Implementation                                                                                                                                                                                                                                                    | Additional Evidence                                                                                            | Comments | NPO 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.). |          |              |
| 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<br><input type="checkbox"/> Evidence of school board approval of plan<br><input type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.) |                                                                                                                |          |              |

|                                                                                                                                                              |                          |                          |                          |                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                      |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <p>3. The LEA has set aside 10% of the district's Title I allocation for professional development activities necessary to ensure that the LEA makes AYP.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <ul style="list-style-type: none"> <li><input type="checkbox"/> Reservation of Funds page of eGrants application.</li> <li><input type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds.</li> </ul> | <p>If the LEA also has schools in improvement or corrective action, 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> |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

## IV. School Improvement

Component IV: School Improvement

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

**Sec. 1116(b)(1)(B)**

**Sec. 1116(b)(3)**

**Sec. 1116(b)(4)-(6)**

**Sec. 1116(b)(7)(C)(ii)**

**Sec. 1116(b)(14)(B)**

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

| Requirements                                                                                                                                                                                                                                                | Met                      | Not Met                  | N/A                      | Suggested Evidence of Implementation                                                                                                                                                                                                                                                                                        | Additional Evidence                                                                                                                                                                                                                                | Comments | NPO 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.<br><br><input type="checkbox"/> Verification of date of notification | <ul style="list-style-type: none"> <li>Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.).</li> <li>If applicable, the notification must be provided in different languages.</li> </ul> |          |              |

|                                                                                                                                                                                                                                                                                                                                                 |                          |                          |                          |                                                                                                                                                                                                                                                                                                                                                                                                       |  |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| <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>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>4. Each school identified for improvement must spend at least 10% of its Title I building allocation on professional development activities.</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>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"/> | <p><input type="checkbox"/> Meeting agendas</p> <p><input type="checkbox"/> Parent notifications</p> <p><input type="checkbox"/> Meeting minutes</p>                                                                                                                                                                                                                                                  |  |  |  |

## V. School Choice

| Component V: School Choice                                                                                                                                                                                                                                                               |                          |                          |                          |                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                      |          |              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------|
| <b>The LEA ensures that requirements for public school choice are met.</b>                                                                                                                                                                                                               |                          |                          |                          |                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                      |          |              |
| <b>Sec. 1116(b)(1)(D) and (E)</b>                                                                                                                                                                                                                                                        |                          |                          |                          |                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                      |          |              |
| <b>Sec. 1112(g)(4)</b>                                                                                                                                                                                                                                                                   |                          |                          |                          |                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                      |          |              |
| <b><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.</b>                                                                                |                          |                          |                          |                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                      |          |              |
| Requirements                                                                                                                                                                                                                                                                             | Met                      | Not Met                  | N/A                      | Suggested Evidence of Implementation                                                                                                                                                                                                 | Additional Evidence                                                                                                                                                                                                                                                                                                                                                  | Comments | NPO 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.<br><input type="checkbox"/> Verification of date of parent notification. | <ul style="list-style-type: none"> <li>Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.).</li> <li>This notice may be a part of the general school improvement notification or it may be a separate notice.</li> <li>If applicable, the notification must be provided in different languages.</li> </ul> |          |              |
| 2. The LEA posted on their website prior to the beginning of the school year:<br>a. Number of students eligible for transfer.<br>b. Number of students who transferred.<br>c. List of available schools for Choice transfers.                                                            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> LEA Webpage<br><input type="checkbox"/> Student attendance for building offering choice.<br><input type="checkbox"/> List of schools not in improvement available to accept Choice transferred students.    |                                                                                                                                                                                                                                                                                                                                                                      |          |              |

|                                                                                                                                                                                                                                                                                                                                                                                                                                          |                          |                          |                          |                                                                                                                                                                                                             |                                                                                                                                                                                  |  |  |
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| <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"/> | <input type="checkbox"/> Explanation or copy of policies regarding the prioritization that took place when granting school choice transfers.                                                                | <p>Limits on school choice cannot be imposed arbitrarily by the LEA for any reasons other than those associated with health and safety issues surrounding building capacity.</p> |  |  |
| <p>4. The LEA set aside, at a minimum, an amount equal to 5% of its Title I allocation to pay for costs associated with school choice.</p>                                                                                                                                                                                                                                                                                               | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Reservation of Funds page of eGrants application.<br><br><input type="checkbox"/> Other financial documents to document state and local funds used to support school choice costs. | <ul style="list-style-type: none"> <li>• LEAs must set aside a minimum of 5%, but do not have to exceed 20%.</li> </ul>                                                          |  |  |
| <p>5. If the LEA requested rollover of unused funds set aside for Choice the LEA met all of the following requirements:<br/> a. Partner with community groups<br/> b. Ensure students/parents have a genuine opportunity to sign up for choice transfer.<br/> c. Parent notification mailed out at least 14 days prior to the start of the school year.<br/> d. Website posting lists number of students eligible and participating.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Appropriate records used to record school choice information.<br><br><input type="checkbox"/> Choice data is entered in eGrants                                                    | <p>Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.</p>                                                                          |  |  |
| <p>6. The LEA maintains records regarding transfer requests (approved and denied), numbers of students transferring and the buildings accepting transferred students.</p>                                                                                                                                                                                                                                                                | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Appropriate records used to record school choice information.<br><br><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 | NPO Comments |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------|
| 1. The LEA at the beginning of the school year 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.<br><br><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.<br><br><input type="checkbox"/> Verification of date of notification. | <ul style="list-style-type: none"> <li>Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.).</li> <li>This notice may be a part of the general school improvement notification or it may be a separate notice.</li> <li>If applicable, the notification must be provided in different languages.</li> <li>SES may not replace other school programs (Supplement vs. Supplant)</li> </ul> |          |              |

|                                                                                                                                                                                                                                          |                          |                          |                          |                                                                                                                                                                                                                  |                                                                                             |  |  |
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| <p>2. The LEA posted on their website:<br/> a. Number of students eligible for SES.<br/> b. Number of students participating in SES<br/> c. List of available SES providers</p>                                                          | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> LEA Website<br><input type="checkbox"/> List of SES Providers including distance providers<br><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.<br><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<br><input type="checkbox"/> Signed Agreements                                                                                                                      | Reviewers should ask parents of eligible students if they are aware of the two SES windows. |  |  |
| <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.<br><input type="checkbox"/> SES Provider agreements                                                                                         |                                                                                             |  |  |
| <p>8. The LEA maintains records regarding the numbers of students participating in SES, the buildings they attend and the providers used.</p>                                                                                            | <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.<br><input type="checkbox"/> SES data entered in eGrants.                 |                                                                                             |  |  |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                          |                          |                          |                                                                                                                                                                                                                                              |                                                                                           |  |  |
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| <p>7. 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"/> | <input type="checkbox"/> Parent Notification<br><input type="checkbox"/> LEA Website<br><input type="checkbox"/> FBO/CBO correspondence, phone logs or posters<br><input type="checkbox"/> DFP notification and Assurances for Rollover Form | <p>Reviewers should ask parents if they were aware of the opportunity to request SES.</p> |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|--|--|

## VII. Schoolwide Programs

### Component VII: Schoolwide Programs

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

#### Sec. 1114

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

| Requirements                                                                                                                                                                                                                            | Met                      | Not Met                  | N/A                      | Suggested Evidence of Implementation                                                                                                                                                                                                                                                                                                                                                                                                               | Additional Evidence | Comments | NPO 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 type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Evidence of the Planning Process and Technical Assistance.<br><input type="checkbox"/> Initial Planning meeting agenda/list of participants.<br><input type="checkbox"/> Whole-school orientation-agenda/list of participants.<br><input type="checkbox"/> Planning Team roster and calendar of meetings.<br><input type="checkbox"/> Plan approval.<br><input 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 type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Schoolwide agenda/minutes.<br><input type="checkbox"/> School wide plan that includes goals.<br><input type="checkbox"/> Completion of approved Generation 5 "Getting Results" School Improvement plan. (All required components are embedded in this plan.)<br><input type="checkbox"/> Assessments<br><input type="checkbox"/> Comprehensive Needs Assessment and a system of documentation.<br><input type="checkbox"/> Identification of scientifically-based strategies to address needs. |  |  |  |
| 2a. Comprehensive Needs Assessment                                                                                                                      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |  |
| 2b. Schoolwide reform strategies                                                                                                                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |  |
| 2c. Instruction by highly qualified staff                                                                                                               | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |  |
| 2d. High quality and ongoing professional development                                                                                                   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |  |
| 2e. High-quality teachers to "high-need" schools                                                                                                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |  |
| 2f. Parent Involvement                                                                                                                                  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |  |
| 2g. Transitioning preschool children                                                                                                                    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |  |
| 2h. Teacher input in assessment decisions                                                                                                               | <input 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 type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |  |
| 2j. Coordinated budget                                                                                                                                  | <input 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 type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Financial reports.<br><input 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 | NPO 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"> <li>• using effective instructional methods and strategies that strengthen the core academic program of the school</li> <li>• primary consideration to providing extended learning time for students served</li> <li>• an accelerated high quality curriculum</li> <li>• Minimizing the removal of children from regular classroom during regular school hours.</li> </ul> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Identification of scientifically-researched based instructional models.</li> <li><input type="checkbox"/> School improvement plans.</li> <li><input checked="" type="checkbox"/> Team meetings, professional development, agendas, sign-in sheets, minutes, etc.</li> <li><input checked="" type="checkbox"/> School schedules and schedules for Title I staff and eligible students.</li> <li><input checked="" type="checkbox"/> Benchmarks of Title I students receiving supplemental instruction.</li> </ul> |                     |          |              |
| <p>2. LEA ensures that targeted assistance program planning coordinates with and supports the regular education program in schools.</p>                                                                                                                                                                                                                                                                                                                                                                                                                      | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <ul style="list-style-type: none"> <li><input type="checkbox"/> School Improvement Plan (identifies targeted assistance programs).</li> <li><input checked="" type="checkbox"/> Documentation of scheduled team meetings.</li> </ul>                                                                                                                                                                                                                                                                                                                                                        |                     |          |              |
| <p>3. LEA promotes the integration of staff supported with targeted assistance funds into the regular school program, including professional development.</p>                                                                                                                                                                                                                                                                                                                                                                                                | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Staff schedules</li> <li><input checked="" type="checkbox"/> Documentation such as agenda for topics, sign-in sheets, etc.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                            |                     |          |              |

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

## IX. Nonpublic Schools

| Component IX: Nonpublic Schools                                                                                                                 |                          |                          |                          |                                                                                                                                                                                                                                            |                     |          |              |
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| <b>The LEA provides Title I services to eligible children attending nonpublic schools.</b>                                                      |                          |                          |                          |                                                                                                                                                                                                                                            |                     |          |              |
| <b>Sec. 1120</b><br><b>Sec. 9503</b><br><br><b>34 CFR Part 200</b><br><b>§200.62 - 200.67, 200.77</b><br><b>§200.77(f)</b><br><b>§200.78(a)</b> |                          |                          |                          |                                                                                                                                                                                                                                            |                     |          |              |
| <input checked="" type="checkbox"/> <b>If the LEA has no participating Nonpublic schools, this section can be skipped.</b>                      |                          |                          |                          |                                                                                                                                                                                                                                            |                     |          |              |
| Requirements                                                                                                                                    | Met                      | Not Met                  | N/A                      | Suggested Evidence of Implementation                                                                                                                                                                                                       | Additional Evidence | Comments | NPO 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.<br><input type="checkbox"/> List of participating private schools.<br><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<br><input type="checkbox"/> Consolidated application<br><input type="checkbox"/> Record that services have been discussed |                     |          |              |

|                                                                                       |                          |                          |                          |                                                                                                                                                                                                                    |  |  |  |
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| 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<br><br><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<br><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<br><br><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<br><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<br><input type="checkbox"/> Payroll sheets<br><input type="checkbox"/> Written contract.<br><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 | NPO 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)<br><input type="checkbox"/> Documentation maintained supports the report submitted by November 15th of each year<br><input type="checkbox"/> HR action documentation for any corrective actions taken<br><input type="checkbox"/> Records are maintained for 3 years.<br><input type="checkbox"/> Written procedures to ensure that comparable services are provided.<br><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

Compliments to students, parents, and staff for the effective Title I program that is being implemented at the Lincoln Park Performing Arts Charter School. The school demonstrated its commitment to the Parent Involvement component of Title I. Parents interviewed were aware of what the program is and how it has helped their children. The "Family Feedback Survey" that is used in the district asks some very specific questions including the parents' reaction to the help that their child may be receiving. The survey also asks parents for suggestions for Professional Development. The school uses assessment data effectively to design instruction and programs. Regularly scheduled "team" meetings assure that both the classroom teacher and Title I teacher are in close communication. Thank you to the staff for allowing me to learn about the wonderful experiences available at Lincoln Park Performing Arts Charter School. I really enjoyed my visit.

# Title II A Program Review

## Highly Qualified

| Requirements                                                                                                                                                                                                                                                                                                 | Met                                 | Not Met                  | N/A                                 | Suggested Evidence of Implementation                                                                                                                                                                                                                                                                    | Additional Evidence | Comments                                          | NPO 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)&amp;(3) and Section 2141 (a)</i>                                                                                                                                            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> Highly Qualified Plan<br><input checked="" type="checkbox"/> List of teacher qualifications<br><input checked="" type="checkbox"/> Principal Attestation (PDE Form 425)<br><input type="checkbox"/> HQT IPDPs prepared for each teacher who is not highly qualified |                     | LPPACS does not have any teachers who are not HQ. |              |
| 2. The LEA is implementing an individualized professional development plan for non-highly qualified teachers as indicated in the annual principal attestation (PDE Form 425). *This applies to LEAs that have not maintained highly qualified teacher status for 2 consecutive years. <i>Section 2141(c)</i> | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> Individual professional development plan for each nonHQ teacher<br><input type="checkbox"/> LEA-supported and/or sponsored PD exists to assist teachers                                                                                                                        |                     | LPPACS does not have any teachers who are not HQ. |              |
| 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<br><input type="checkbox"/> Evidence exists that plan is being implemented (this could vary from LEA to LEA)                                                                                                                                                      |                     | LPPACS does not have any teachers who are not HQ. |              |

## Professional Development

| Requirements                                                                                                                                                                                                           | Met                                 | Not Met                  | N/A                      | Suggested Evidence of Implementation                                                                                                                                                                            | Additional Evidence | Comments                                                                                                                               | NPO Comments |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------------------------------------------------------------------------------------------------------------------------|--------------|
| 4. The LEA conducts an assessment of local needs for professional development and hiring, as identified by the LEA and school staff. <i>Section 2122 (c)(1)(2)</i>                                                     | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Copy of district needs assessment and findings                                                                                                                              |                     |                                                                                                                                        |              |
| 5. The LEA involves parents in the planning of professional development activities. <i>Section 2122 (b)(7)</i>                                                                                                         | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Meeting Notices                                                                                                                                                             |                     | LPPACS also uses parent surveys to gather professional development information from parents. This survey and results will be included. |              |
| 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&amp;B)</i>                                | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> List of professional development activities.<br><input checked="" type="checkbox"/> List of In-Service activities<br><input checked="" type="checkbox"/> Attendance rosters |                     |                                                                                                                                        |              |
| 8. The LEA professional development activities are used as part of a broader strategy to eliminate the achievement gap that separates low-income and minority students from other students. <i>Section 2122 (b)(2)</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> PD needs assessment<br><input checked="" type="checkbox"/> Teacher surveys<br><input checked="" type="checkbox"/> ACT 48 PD plan                                            |                     |                                                                                                                                        |              |

## Class Size Reduction

| Requirements                                                                                                                                                                                                              | Met                                 | Not Met                  | N/A                                 | Suggested Evidence of Implementation                                                                                                                                   | Additional Evidence | Comments                                                                                                                                                                                                                                          | NPO 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 checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> Class rosters<br><input checked="" type="checkbox"/> Highly Qualified Teachers<br><input type="checkbox"/> SI Schools                         |                     | LPPACS is one school that struggles in the area of mathematics, therefore we focus most of our funds to reducing class sizes through hiring/retaining HQ teachers in that subject area. DMS 5/25/2011 Teacher is assigned to the largest classes. |              |
| 10. The LEA utilizes highly qualified teachers to reduce class size. <i>Section 2123 (a)(2)(B)</i>                                                                                                                        | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> Highly Qualified Teacher Credentials from PDE                                                                                      |                     |                                                                                                                                                                                                                                                   |              |
| 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<br><input type="checkbox"/> List on PDE web site<br><input type="checkbox"/> Title II-A Non-public share |                     | LPPACS is a charter school and therefore does not have non-public students.                                                                                                                                                                       |              |

| Requirements                                                                                                                                                                                                                                                                            | Met                                 | Not Met                  | N/A                      | Suggested Evidence of Implementation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Additional Evidence | Comments                                                                                                                                                     | NPO Comments |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| <p>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></p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Equity Plan</li> <li><input type="checkbox"/> Agendas of Equity Plan Meetings</li> <li><input type="checkbox"/> Meeting minutes of Equity Plan writing &amp; planning sessions.</li> <li><input type="checkbox"/> Teachers are reassigned</li> <li><input type="checkbox"/> Changes to union contract</li> <li><input type="checkbox"/> Review of HQT/NHQT data and strategies revised in equity plan when there is no improvement</li> </ul> |                     | <p>LPPACS is one school in which all students have access to the same teachers. DMS 05/25/2011 Changed answer to "MET". School does have an Equity Plan.</p> |              |

# Component XI: Fiscal Requirements

| Description                                                                                                                                                                                                                               | Requirements                                                                                                                                                                                                                                                                        | Met                                 | Not Met                  | N/A                                 | Suggested Evidence of Implementation                                                                                                                                                                                            | Additional Evidence                                                                                                           | Comments                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| <p><b>A. Audits</b></p> <p><b>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.</b></p> <p><b>OMB Circular A-87</b></p> | 1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA.                                                                                                                                                                      | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> LEA response to findings.<br><input type="checkbox"/> PDE follow-up reviews of findings.<br><input type="checkbox"/> Independent auditors report shows that the LEA has corrected all action required. | PDE Monitor review single audit from previous year (federal programs only) and reviews district comments (management letter). | Due to the amount of funding received, LPPACS is not required to perform a single audit on federal programs. |
| <p><b>B. Carryover</b></p> <p><b>The LEA complies with the carryover provisions of Title I. Sec. 1127</b></p>                                                                                                                             | 1. LEAs with allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to the next unless the SEA has waived the limitation (allowable once every 3 year cycle if the SEA believes the request is reasonable and necessary). | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> Title I Budget section on eGrants.                                                                                                                                                          |                                                                                                                               | To date, LPPACS has not carried over any funds.                                                              |
|                                                                                                                                                                                                                                           | 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.<br><input type="checkbox"/> Waiver request approval on file and at PDE.                                                                                                     |                                                                                                                               | As LPPACS has not carried over any funds, no waivers have been requested.                                    |

| Description                                                                                                                                                                                                                                                                                                                                                                          | Requirements                                                                                                                | Met                                 | Not Met                  | N/A                                 | Suggested Evidence of Implementation                                                                                              | Additional Evidence | Comments                                                                                                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>C. Rank Order</b></p> <p><b>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.</b></p> <p><b>Sec. 1113<br/>34 CFR Part 200<br/>§200.77-§200.78</b></p> | <p>1. The LEA is only serving eligible schools and all schools above 75% poverty are served.</p>                            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <p><input checked="" type="checkbox"/> Documentation detailing the poverty data used to determine eligibility</p>                 |                     | <p>LPPACS uses free/reduced lunch data to calculate poverty. LPPACS is one building with one grade span, therefore all funding goes to the one building.</p> |
|                                                                                                                                                                                                                                                                                                                                                                                      | <p>2. The ranking procedures are applied without regard to grade spans or schools with a poverty rate of 75% and above.</p> | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <p><input type="checkbox"/> Schools with poverty rates of 75% or greater are served. Funds are allocated at a per pupil rate.</p> |                     | <p>LPPACS does not have a poverty rate greater than or equal to 75%.</p>                                                                                     |
|                                                                                                                                                                                                                                                                                                                                                                                      | <p>3. Eligible schools are ranked and served from highest to lowest poverty.</p>                                            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <p><input checked="" type="checkbox"/> Actual allocations match Consolidated Plan.</p>                                            |                     | <p>LPPACS is one building with one grade span, therefore all funding goes to the one building.</p>                                                           |
|                                                                                                                                                                                                                                                                                                                                                                                      | <p>4. The allocation to each eligible school and the per pupil allocation match.</p>                                        | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <p><input checked="" type="checkbox"/> Per pupil expenditures at building level matches consolidated application</p>              |                     |                                                                                                                                                              |

| Description | Requirements                                                                                | Met                                 | Not Met                  | N/A                      | Suggested Evidence of Implementation                                                                                                   | Additional Evidence | Comments |
|-------------|---------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------|
|             | 5. Allocations given to Title I schools match approved amounts on consolidated application. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Local budget sheets.<br><input checked="" type="checkbox"/> System tracking expenditure reports.   |                     |          |
|             | 6. The prekindergarten (PreK) children are excluded from the poverty count of any school.   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" 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><b>D. Supplement / Supplant</b></p> <p><b>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.</b></p> <p><b>Sec. 1114</b><br/> <b>Sec. 1115</b><br/> <b>Sec. 1116</b><br/> <b>Sec. 1120A</b></p> | <p>1. LEA approved budget and records of expenditures of Title I funds at the district level match.</p>                                                        | ☑   | ☐       | ☐   | <p>☑ Statement of Allocation &amp; Expenditures</p>                                                                                                       | <p><b>Pertains to:</b></p> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul> <p>*Documentation may minimal or non-existent in cases regarding supplanting. If you think there may be a problem, refer to DFP Regional Coordinator.</p> |                                                                 |
|                                                                                                                                                                                                                                                                                                                                                     | <p>2. Schoolwide program expenditures verify that funds have not supplanted non-federal resources.</p>                                                         | ☐   | ☐       | ☑   | <p>☐ Statement of Allocation &amp; Expenditures.</p> <p>☐ Expenditures match SWP activities</p> <p>☐ State/local fund expenditures have not decreased</p> |                                                                                                                                                                                                                                                                                                                               | <p>LPPACS is one building that only has a targeted program.</p> |
|                                                                                                                                                                                                                                                                                                                                                     | <p>3. Targeted assistance program expenditures meet the statutory requirements and are supplemental in nature &amp; do not supplant non-federal resources.</p> | ☑   | ☐       | ☐   | <p>☑ Statement of Allocation &amp; Expenditures are supplemental</p>                                                                                      |                                                                                                                                                                                                                                                                                                                               |                                                                 |

| Description                                                                                                                                             | Requirements                                                                                                                                                                                                                                                                                                     | Met                                 | Not Met                  | N/A                                 | Suggested Evidence of Implementation                                                                                                                                                     | Additional Evidence                                                                                                                                          | Comments                                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>E. Equipment and Related Property</b><br><br><b>OMB Circular A-87 EDGAR 80.32</b>                                                                    | 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).                                | <b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul> |                                                                                                                                                        |
|                                                                                                                                                         | 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                                                                                                                             | <b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul> |                                                                                                                                                        |
| <b>F. Compliance to Reservations</b><br><br><b>The LEA complies with requirements regarding the reservation of funds. Sec. 1113 Sec. 1116 Sec. 1118</b> | 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.<br><input type="checkbox"/> Line items can be followed.<br><input type="checkbox"/> Expenditures are charged to the line items. | <b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul> | As a charter school, LPPACS is exempt from reserving funds for any of the described. Homeless children are served through the regular Title I program. |

| 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.<br><input type="checkbox"/> Line items can be followed.<br><input type="checkbox"/> Expenditures are charged to the line items.<br><input type="checkbox"/> LEA documents expenditures for choice and supplemental services (agreements between LEA and providers). |                     | LPPACS is not identified for improvement. |

| Description | Requirements                                                                                                                                                             | Met                      | Not Met                  | N/A                                 | Suggested Evidence of Implementation                                                                                                                                                                                                                                                                                                                                                                                                  | Additional Evidence                                                                                                                                                    | Comments                                     |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
|             | 3. LEAs receiving more than \$500,000 have reserved 1% of their allocation for parental involvement and that 95% of those funds have been distributed to served schools. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> Procedure for allocation 95% to schools.<br><input type="checkbox"/> 95% allocated to schools.<br><input type="checkbox"/> Line item reflects 1%.<br><input type="checkbox"/> Budget Line Item for professional development.<br><input type="checkbox"/> Agendas, Sign-Ins, Calendar of training, contracts with trainers etc.<br><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. | LPPACS does not receive more than \$500,000. |

| Description | Requirements                                                                                                         | Met                      | Not Met                  | N/A                                 | Suggested Evidence of Implementation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Additional Evidence | Comments                                  |
|-------------|----------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------------------------------|
|             | 4. LEAs with 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.<br><input type="checkbox"/> 10% of the Title I allocation is reported on the LEA actual budget reports under professional development.<br><input type="checkbox"/> Activities scheduled for professional development agendas, sign-in, contracted technical assistance, etc.<br><input type="checkbox"/> 10% of school's in improvement allocation is tracked by LEA for professional development. |                     | LPPACS is not identified for improvement. |

| Description                         | Requirements                                                                                                                      | Met                                 | Not Met                  | N/A                                 | Suggested Evidence of Implementation                                                                                                                                                                                                 | Additional Evidence                                                                                                                                          | Comments                                                                      |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| <b>G. Obligating Funds</b>          | 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"/> Rider or Grant Approval Letter<br><input checked="" type="checkbox"/> Expenditure records begin on or after approval date                                                                        | <b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul> |                                                                               |
| <b>H. Nonpublic School Services</b> | 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<br><input type="checkbox"/> Interdistrict agreement and/or 3rd Party contract amounts match what is approved on consolidated application. | <b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul> | As a charter school, LPPACS does not have any non-public schools or children. |

| Description                                               | Requirements                                                                                                                                                                                                                                 | Met                                 | Not Met                  | N/A                      | Suggested Evidence of Implementation                                                                                                        | Additional Evidence                                                                                                                                          | Comments                                                                                                                                       |
|-----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>I. Time Documentation</b>                              | 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                                                                         | <b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul> | Two on file: employee #1 from August to January and employee #2 from February to Present.                                                      |
|                                                           | 2. The LEA maintains time documentation logs/schedules for prorated staff including the amount of time spent on each funding source activity; the logs are signed by a supervisor and reconciled to payroll documentation on a monthly basis | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Logs<br><input type="checkbox"/> Staff Calendars<br><input checked="" type="checkbox"/> Staff Schedules | <b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul> | For two employees: the coordinator for 50% of the day and employee #1 (50%) from February to Present. DMS 5/25/2011-- Schedules are available. |
| <b>J. Record Retention</b>                                | 1. Records are maintained for a period of 7 years                                                                                                                                                                                            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                                                                                                             | <b>Pertains to:</b> <ul style="list-style-type: none"> <li>▪ Title IA &amp; D</li> <li>▪ Title II A</li> <li>▪ Title III</li> <li>▪ Reading First</li> </ul> |                                                                                                                                                |
| <b>K. America Reinvestment &amp; Recovery Act of 2009</b> |                                                                                                                                                                                                                                              |                                     |                          |                          |                                                                                                                                             |                                                                                                                                                              |                                                                                                                                                |

| Description | Requirements                                                                                                                        | Met                                 | Not Met                  | N/A                                 | Suggested Evidence of Implementation                                                                                                                                                                      | Additional Evidence                                                                                                                                                                                                                                                    | Comments                                                                                                                         |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
|             | 1. Title I, Supplemental (ARRA) funds & expenditures are tracked separately from Title I, A Basic funds                             | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> Invoices<br><input type="checkbox"/> Purchase orders<br><input type="checkbox"/> Equipment tracking logs                                                                         | Information on the approved consolidated application should match actual expenditures                                                                                                                                                                                  | LPPACS expended all of its ARRA funds prior to July 1, 2010. A final expenditure report for the 2009-2010 year will be provided. |
|             | 2. Data Collection/Submission - LEAs have source data to reflect reported information on Title I, Supplemental (ARRA) funds to PDE. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> ARRA 1512 survey<br><input type="checkbox"/> Payroll<br><input type="checkbox"/> Invoices<br><input type="checkbox"/> SWP<br><input type="checkbox"/> Purchase orders | Information submitted on the ARRA 1512 Survey should be verified on site by reviewing information in "suggested evidence."                                                                                                                                             | The 1512 survey is included indicating that all funds were spent prior to July 1, 2010.                                          |
|             | 3. LEA has submitted its School Level Expenditure Data 2008-2009 from state & local funds in eGrants                                | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> eGrant report                                                                                                                                                         | You will find this report on the main menu screen in eGrants. Its the 2nd link in middle of page reads: School Level Expenditure Data 2008-2009. (Top of the screen should say Program Year is currently 2010 - 2011). *Deadline for this report is February 26, 2010. |                                                                                                                                  |

## Personnel Interviews

| <b>Building</b>                             | <b>Date</b> | <b>Staff Member Interviewed</b> | <b>Staff Member Position</b> |
|---------------------------------------------|-------------|---------------------------------|------------------------------|
| Lincoln Park Performing Arts Charter School | 5/25/2011   | Charina K.                      | Student                      |
| Lincoln Park Performing Arts Charter School | 5/25/2011   | Debbie Kozlowski                | Parent                       |
| Lincoln Park Performing Arts Charter School | 5/25/2011   | Deborah Matzie                  | Parent                       |
| Lincoln Park Performing Arts Charter School | 5/25/2011   | Dr. Lawrence A. Butterini       | Educational Consultant       |
| Lincoln Park Performing Arts Charter School | 5/25/2011   | Jonathan V. Barr                | Title I Math                 |
| Lincoln Park Performing Arts Charter School | 5/25/2011   | Julia Jacovino                  | Title I Math                 |
| Lincoln Park Performing Arts Charter School | 5/25/2011   | Kaitlin G.                      | Student                      |
| Lincoln Park Performing Arts Charter School | 5/25/2011   | Marque A.                       | Student                      |
| Lincoln Park Performing Arts Charter School | 5/25/2011   | Melissa Holman                  | Director of Music            |
| Lincoln Park Performing Arts Charter School | 5/25/2011   | Michael Harb                    | Media Teacher                |
| Lincoln Park Performing Arts Charter School | 5/25/2011   | Patrick K. Ploling              | Principal                    |

**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 actions.

Charter School: Lincoln Park Performing Arts CS

Chief Executive Officer: Mrs. Rebecca Manning

Special Education Director/Coordinator: Holly Castelli

BSE Special Education Adviser: Nancy Stanley

Date of Report: October 28, 2010

Date Final Report Sent to LEA: January 13, 2010

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: January 27, 2010

| Y | N | NA | DK | Not Obs | % # | Citation                                                                                                                                                                                                                                                                                                                            | Required Corrective Action, Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-------------------------|-------------|
|   |   |    |    |         |     | <b>Topical Area 1: Policies, Practices, and Procedures</b>                                                                                                                                                                                                                                                                          |                                                |                         |             |
| Y |   |    |    |         |     | 1. <b>FSA-ASSISTIVE TECHNOLOGY AND SERVICES</b><br><br>Standard: The Local Education Agency (LEA) observed the requirement that the provision of assistive technology is reflected in the student's IEP.                                                                                                                            |                                                |                         |             |
| Y |   |    |    |         |     | 1A. <b>FSA-HEARING AIDS</b><br><br>Standard: Each public agency shall ensure that the hearing aids worn in school by children with hearing impairments, including deafness, are functioning properly. Each public agency must ensure that the external components of surgically implanted medical devices are functioning properly. |                                                |                         |             |
| Y |   |    |    |         |     | 2. <b>FSA-POSITIVE BEHAVIOR SUPPORT</b><br><br>Standard: LEA complies with the positive behavior support policy requirements.                                                                                                                                                                                                       |                                                |                         |             |
| Y |   |    |    |         |     | 3. <b>FSA-CHILD FIND</b><br><br>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<br><br>Standard: The LEA is in compliance with confidentiality requirements.                                                                                                                    |                                               |                         |             |
|   |   | X  |    |         |     | 5. FSA-DISPUTE RESOLUTION (DUE PROCESS HEARING DECISION IMPLEMENTATION)<br><br>Standard: The LEA uses dispute resolution processes for program improvement.                                                            |                                               |                         |             |
| Y |   |    |    |         |     | 8. FSA-PROCEDURAL REQUIREMENTS FOR SUSPENSION<br><br>Standard: The LEA adheres to procedural requirements in suspending students with disabilities.                                                                    |                                               |                         |             |
| Y |   |    |    |         |     | 10. FSA-INDEPENDENT EDUCATIONAL EVALUATION<br><br>Standard: The LEA documents a procedure for responding to requests made by parents for an independent educational evaluation at public expense.                      |                                               |                         |             |
| Y |   |    |    |         |     | 11A. FSA-IF/AST RESTRICTIVE ENVIRONMENT<br><br>Standard: The LEA's continuum of special education services supports the availability of LRE under 34 CFR Part 300.                                                     |                                               |                         |             |
| Y |   |    |    |         |     | 12. FSA-EXTENDED SCHOOL YEAR SERVICES                                                                                                                                                                                  |                                               |                         |             |
| Y |   |    |    |         |     | 13. FSA-RELATED SERVICE INCLUDING PSYCHOLOGICAL COUNSELING                                                                                                                                                             |                                               |                         |             |
| Y |   |    |    |         |     | 15. FSA-PARENT TRAINING<br><br>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. |                                               |                         |             |
|   |   |    |    |         |     | <b>INTERVIEW RESULTS (Parent)</b>                                                                                                                                                                                      |                                               |                         |             |
|   |   |    |    |         |     | P.62. My school district charter school makes available training related to the needs of students with disabilities that I could attend.                                                                               |                                               |                         |             |

| Y  | N | NA | DK | Not Obs | % #                        | Citation                                                                                                                                                                                                                                                                                                                               | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------|-------------|
|    |   |    |    |         | 4<br>1<br>0<br>0<br>2<br>0 | Always<br>Sometimes<br>Rarely<br>Never<br>Don't Know<br>Does not Apply                                                                                                                                                                                                                                                                 |                                               |                         |             |
|    |   |    |    |         | 3<br>1<br>0<br>1<br>2<br>0 | Pin3 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.<br>Always<br>Sometimes<br>Rarely<br>Never<br>Don't Know<br>Does not Apply |                                               |                         |             |
| Y  |   |    |    |         |                            | 18. <b>FSA-SURROGATE PARENTS (STUDENTS REQUIRING)</b><br><br>Standard: The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.                                                                                                                                |                                               |                         |             |
| Y  |   |    |    |         |                            | 19. <b>FSA-PERSONNEL TRAINING</b><br><br>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.                   |                                               |                         |             |
|    |   |    |    |         |                            | <b>INTERVIEW RESULTS (General &amp; Special Education Teacher)</b>                                                                                                                                                                                                                                                                     |                                               |                         |             |
| 10 | 0 | 0  |    |         |                            | GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?                                                                                                                                                                                                                 |                                               |                         |             |
| 10 | 0 | 0  |    |         |                            | GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?                                                                                                                                                                                                               |                                               |                         |             |
| 10 | 0 | 0  |    |         |                            | GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?                                                                                                                                                                                                 |                                               |                         |             |
| 10 | 0 | 0  |    |         |                            | GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?                                                                                                                                                                          |                                               |                         |             |

| Y  | N | NA | DK | Not Obs | % # | Citation                                                                                                                                                                                                                                                                                                                                             | Required Corrective Action Evidence of Change | Timeliness and Resources | Closed Date |
|----|---|----|----|---------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|--------------------------|-------------|
| 6  | 0 | 4  |    |         |     | OE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?                                                                                                                                                                                                                            |                                               |                          |             |
| 10 | 0 | 0  |    |         |     | SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?                                                                                                                                                                                                              |                                               |                          |             |
| Y  |   |    |    |         |     | 20. <b>FSA-INTENSIVE INTERAGENCY APPROACH</b><br><br>Standard: The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.                                                                         |                                               |                          |             |
| Y  |   |    |    |         |     | 21. <b>FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION</b><br><br>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. |                                               |                          |             |
|    |   |    |    |         |     | <b>Topical Area 2: Delivery of Service</b>                                                                                                                                                                                                                                                                                                           |                                               |                          |             |
| Y  |   |    |    |         |     | 17. <b>FSA-PUBLIC SCHOOL ENROLLMENT</b><br><br>Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data.                                                                                                                                                                                 |                                               |                          |             |
| Y  |   |    |    |         |     | 18. <b>FSA-PUBLIC SCHOOL ENROLLMENT</b><br><br>Standard: Timely provision of FAPE for students who transfer public agencies within state, and from another state.                                                                                                                                                                                    |                                               |                          |             |
| Y  |   |    |    |         |     | 22. <b>FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION</b><br><br>Standard: LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.                                                                                              |                                               |                          |             |
|    |   |    |    |         |     | <b>CLASSROOM OBSERVATIONS</b>                                                                                                                                                                                                                                                                                                                        |                                               |                          |             |
| 10 | 0 | 0  |    | 0       |     | CO 1. Is the instruction provided to the student individualized as required by his/her IEP?                                                                                                                                                                                                                                                          |                                               |                          |             |

| Y  | N | NA | DK | Not Obs | % #                        | Citation                                                                                                                                                                                     | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------|-------------|
| 10 | 0 | 0  |    | 0       |                            | CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?                                                                                                   |                                               |                         |             |
| 0  | 0 | 10 |    | 0       |                            | CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?                                                                     |                                               |                         |             |
| 0  | 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?                                       |                                               |                         |             |
| 0  | 0 | 1  |    | 0       |                            | CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?                                                                   |                                               |                         |             |
| 0  | 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?                                                       |                                               |                         |             |
| 10 | 0 | 0  |    | 0       |                            | CO 7. Does this setting coincide with the student's IEP with regard to the extent to which the student is educated with non-disabled peers?                                                  |                                               |                         |             |
|    |   |    |    |         |                            | <b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>                                                                                                                   |                                               |                         |             |
|    |   |    |    |         | 3<br>4<br>0<br>0<br>0<br>0 | P 55. My child does classroom work in a regular classroom with students without disabilities.                                                                                                |                                               |                         |             |
|    |   |    |    |         | 0<br>0<br>0<br>0<br>0      | 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. |                                               |                         |             |
| 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?                                                                                          |                                               |                         |             |

| Y  | N | NA | DK | Not Obs | % # | Citation                                                                                                                                                                                                    | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------|-------------|
| 10 | 0 | 0  |    |         |     | GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?                                             |                                               |                         |             |
| 10 | 0 | 0  |    |         |     | GE 73. Are you and the special education personnel working collaboratively to implement this student's program?                                                                                             |                                               |                         |             |
| 10 | 0 | 0  |    |         |     | GE 75. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?                                                     |                                               |                         |             |
| 10 | 0 | 0  |    |         |     | GE 80. Is the student making progress within the general education curriculum?                                                                                                                              |                                               |                         |             |
| 10 | 0 | 0  |    |         |     | GE 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 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 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?                                                                                                                   |                                               |                         |             |
| 2  | 0 | 8  |    |         |     | 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?                                                                               |                                               |                         |             |
| 4  | 0 | 6  |    |         |     | SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services Toolkit?                                                                                           |                                               |                         |             |
| 10 | 0 | 0  |    |         |     | SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom? |                                               |                         |             |
|    |   |    |    |         |     | <b>Topical Area 3: Performance Indicators</b>                                                                                                                                                               |                                               |                         |             |
|    |   | X  |    |         |     | 5A. <b>FSA-EFFECTIVE USE OF DISPUTE RESOLUTION</b><br><br>Standard: The LEA uses dispute resolution processes for program improvement.                                                                      |                                               |                         |             |

| Y | N | NA | DK | Not Obs | % # | Citation                                                                                                                                                                 | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------|-------------|
| Y |   |    |    |         |     | 6. FSA-GRADUATION RATES (SPP)<br><br>Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate                    |                                               |                         |             |
| Y |   |    |    |         |     | 7. FSA-DROPOUT RATES (SPP)<br><br>Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate                             |                                               |                         |             |
|   |   | X  |    |         |     | 8A FSA-SUSPENSION RATES<br><br>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)<br><br>Standard: Students with disabilities are provided for in the least restrictive environment                            |                                               |                         |             |
| Y |   |    |    |         |     | 16. FSA-PARTICIPATION IN PSSA AND PASA (SPP)<br><br>Standard: The LEA's population of students who participate in state assessment is comparable with the state data     |                                               |                         |             |
| Y |   |    |    |         |     | 16A FSA-DISTRICT-WIDE ASSESSMENT                                                                                                                                         |                                               |                         |             |
|   |   |    |    |         |     | Topical Area 4: Evaluation and Reevaluation Process and Content                                                                                                          |                                               |                         |             |
|   |   |    |    |         |     | CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION REEVALUATION                                                                                                              |                                               |                         |             |
|   |   |    |    |         |     | PERMISSION TO EVALUATE (File Reviews)                                                                                                                                    |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 153. PTE-Consent Form is present in the student file                                                                                                                  |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 154. Demographic data                                                                                                                                                 |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 155. Reason(s) for referral for evaluation                                                                                                                            |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 156. Proposed types of tests and assessments                                                                                                                          |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 157. Parent signature or documentation of reasonable efforts to obtain consent                                                                                        |                                               |                         |             |

| Y | N | NA | DK | Not Obs | % # | Citation                                                                                                                                                               | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------|-------------|
| 0 | 0 | 10 |    |         |     | FR 155. Parent signature or documentation of reasonable efforts to obtain consent                                                                                      |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 159. Parent has selected a consent option                                                                                                                           |                                               |                         |             |
|   |   |    |    |         |     | <b>PERMISSION TO REEVALUATE (File Reviews)</b>                                                                                                                         |                                               |                         |             |
| 7 | 1 | 2  |    |         | 13% | FR 194. PTPE-Consent Form is present in the student file                                                                                                               |                                               |                         |             |
| 6 | 1 | 3  |    |         | 14% | FR 195. Demographic data                                                                                                                                               |                                               |                         |             |
| 6 | 1 | 3  |    |         | 14% | FR 196. Reason for reevaluation                                                                                                                                        |                                               |                         |             |
| 6 | 1 | 3  |    |         | 14% | FR 197. Types of assessment tools, tests and procedures to be used                                                                                                     |                                               |                         |             |
| 7 | 0 | 3  |    |         |     | FR 198. Contact person's name and contact information                                                                                                                  |                                               |                         |             |
| 7 | 0 | 3  |    |         |     | FR 199. Parent has selected a consent option                                                                                                                           |                                               |                         |             |
| 7 | 0 | 3  |    |         |     | FR 200. Parent signature or documentation of reasonable efforts to obtain consent                                                                                      |                                               |                         |             |
|   |   |    |    |         |     | <b>AGREEMENT TO WAIVE REEVALUATION (File Reviews)</b>                                                                                                                  |                                               |                         |             |
| 1 | 0 | 9  |    |         |     | FR 201. Agreement to Waive Reevaluation is present in the student file                                                                                                 |                                               |                         |             |
| 1 | 0 | 9  |    |         |     | FR 202. Waiver was completed within required timelines                                                                                                                 |                                               |                         |             |
| 1 | 0 | 9  |    |         |     | FR 203. Reason reevaluation is not necessary at this time is included                                                                                                  |                                               |                         |             |
| 1 | 0 | 9  |    |         |     | FR 204. Contact person's name and contact information                                                                                                                  |                                               |                         |             |
| 1 | 0 | 9  |    |         |     | FR 205. Parent has selected a consent option                                                                                                                           |                                               |                         |             |
| 1 | 0 | 9  |    |         |     | FR 206. Parent signature                                                                                                                                               |                                               |                         |             |
|   |   |    |    |         |     | <b>EVALUATION REPORT (INITIAL) (File Reviews)</b>                                                                                                                      |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 160. ER is present in the student file                                                                                                                              |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 161. Evaluation was completed within timelines                                                                                                                      |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 162. A copy of the ER was disseminated to parents at least 10 school days prior to meeting of the IEP team (unless this requirement is waived by parent in writing) |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 163. Demographic data                                                                                                                                               |                                               |                         |             |

| Y | N | NA | DK | Not Obs | % # | Citation                                                                                                                                                                                                                                                                                             | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------|-------------|
| 0 | 0 | 10 |    |         |     | FR 164. Date report was provided to parent                                                                                                                                                                                                                                                           |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 165. Reason(s) for referral                                                                                                                                                                                                                                                                       |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form                                                                                                                                                                                                                  |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 167. Evaluations and information provided by the parents of the student for documentation of LEA's attempts to obtain parent input.                                                                                                                                                               |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 168. Teacher observations and observations by related service providers, when appropriate                                                                                                                                                                                                         |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 169. Recommendations by teachers                                                                                                                                                                                                                                                                  |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 170. The student's physical condition (including health, vision, hearing), social or cultural background, and adaptive behavior relevant to the student's suspected disability and potential need for special education                                                                           |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 171. Assessments, including when appropriate, current: classroom based assessments; aptitude and achievement tests; local and/or state assessments; behavioral assessments; vocational/technical education assessment results; interests, preferences, aptitudes (for secondary transition); etc. |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 172. If an assessment is not conducted under standard conditions, description of the extent to which it varied from standard conditions (including if the assessment was given in the student's native language or other mode of communication)                                                   |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 173. Lack of appropriate instruction in reading                                                                                                                                                                                                                                                   |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 174. Lack of appropriate instruction in math                                                                                                                                                                                                                                                      |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 175. Limited English proficiency                                                                                                                                                                                                                                                                  |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 176. Present levels of academic achievement                                                                                                                                                                                                                                                       |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 177. Present levels of functional performance                                                                                                                                                                                                                                                     |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 178. Behavioral information                                                                                                                                                                                                                                                                       |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 179. Conclusions                                                                                                                                                                                                                                                                                  |                                               |                         |             |

| Y | N | NA | DK | Not Obs | % # | Citation                                                                                                                                                                      | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
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| 0 | 0 | 10 |    |         |     | FR 180. Disability Category                                                                                                                                                   |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 181. Recommendations for consideration by the IEP team                                                                                                                     |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 182. Evaluation Team Participants documented                                                                                                                               |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 183. For students evaluated for SLD documentation of Agree/Disagree                                                                                                        |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 184. Documentation that the student does not achieve adequately for age, etc.                                                                                              |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 185. Indication of processes used to determine eligibility                                                                                                                 |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 186. Instructional strategies used and student-centered data collected                                                                                                     |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 187. Educationally relevant medical findings, if any                                                                                                                       |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 188. Effects of the student's environment, culture, or economic background                                                                                                 |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable                                  |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents                                                |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 191. Observation in the student's learning environment                                                                                                                     |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 192. Other data if needed                                                                                                                                                  |                                               |                         |             |
| 0 | 0 | 10 |    |         |     | FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team                                                                                     |                                               |                         |             |
|   |   |    |    |         |     | <b>REEVALUATION REPORT (File Reviews)</b>                                                                                                                                     |                                               |                         |             |
| 9 | 0 | 1  |    |         |     | FR 207. RR is present in the student file                                                                                                                                     |                                               |                         |             |
| 8 | 0 | 2  |    |         |     | FR 208. Reevaluation was completed within timelines                                                                                                                           |                                               |                         |             |
| 8 | 1 | 1  |    |         | 11% | 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                                                                                                                                                      |                                               |                         |             |

| Q | N | NA | DK | Not Obs | % # | Citation                                                                                                                                               | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------|-------------|
| 8 | 1 | 1  |    |         | 11% | FR 211. Date IEP team reviewed existing evaluation data                                                                                                |                                               |                         |             |
| 0 | 0 | 1  |    |         |     | FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education.                 |                                               |                         |             |
| 0 | 0 | 1  |    |         |     | FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)                                 |                                               |                         |             |
| 0 | 0 | 1  |    |         |     | FR 214. Aptitude and achievement tests                                                                                                                 |                                               |                         |             |
| 0 | 1 | 0  |    |         | 11% | FR 215. Current classroom based assessments and local and or state assessments                                                                         |                                               |                         |             |
| 0 | 0 | 1  |    |         |     | FR 216. Observations by teachers, and related service providers, when appropriate                                                                      |                                               |                         |             |
| 0 | 0 | 1  |    |         |     | FR 217. Teacher recommendations                                                                                                                        |                                               |                         |             |
| 0 | 0 | 3  |    |         |     | FR 218. Lack of appropriate instruction in reading                                                                                                     |                                               |                         |             |
| 0 | 0 | 3  |    |         |     | FR 219. Lack of appropriate instruction in math                                                                                                        |                                               |                         |             |
| 0 | 0 | 3  |    |         |     | FR 220. Limited English proficiency                                                                                                                    |                                               |                         |             |
| 0 | 0 | 4  |    |         |     | FR 221. Conclusion regarding need for additional data is indicated                                                                                     |                                               |                         |             |
| 5 | 1 | 4  |    |         | 17% | FR 222. Reasons additional data are not needed are included                                                                                            |                                               |                         |             |
| 0 | 0 | 1  |    |         |     | FR 223. Determination whether the child has a disability and requires special education                                                                |                                               |                         |             |
| 0 | 0 | 1  |    |         |     | FR 224. Disability category(ies)                                                                                                                       |                                               |                         |             |
| 5 | 1 | 1  |    |         | 11% | FR 225. Summary of findings includes student's educational strengths and needs                                                                         |                                               |                         |             |
| 5 | 1 | 1  |    |         | 11% | FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate |                                               |                         |             |
| 5 | 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  |                                               |                         |             |
| 1 | 1 | 5  |    |         | 50% | FR 228. Interpretation of additional data                                                                                                              |                                               |                         |             |
| 4 | 0 | 6  |    |         |     | FR 229. Documentation that the student does not achieve adequately for age, etc.                                                                       |                                               |                         |             |

| Y | N | NA | DK | Not Obs | % # | Citation                                                                                                                                                                                                              | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------|-------------|
| 3 | 1 | 6  |    |         | 25% | FR 230 Indication of processes used to determine eligibility                                                                                                                                                          |                                               |                         |             |
| 3 | 1 | 6  |    |         | 25% | FR 231 Instructional strategies used and student-centered data collected                                                                                                                                              |                                               |                         |             |
| 3 | 1 | 6  |    |         | 25% | FR 232 Educationally relevant medical findings, if any                                                                                                                                                                |                                               |                         |             |
| 3 | 1 | 6  |    |         | 25% | FR 233 Effects of the student's environment, culture, or economic background                                                                                                                                          |                                               |                         |             |
| 3 | 1 | 6  |    |         | 25% | FR 234 Data demonstrating that regular education instruction was delivered by personnel, including the ESL program, if applicable                                                                                     |                                               |                         |             |
| 3 | 1 | 6  |    |         | 25% | FR 235 Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents                                                                                         |                                               |                         |             |
| 3 | 1 | 6  |    |         | 25% | FR 236 Observation in the student's learning environment                                                                                                                                                              |                                               |                         |             |
| 3 | 1 | 6  |    |         | 25% | FR 237 Other data if needed                                                                                                                                                                                           |                                               |                         |             |
| 4 | 0 | 6  |    |         |     | FR 238 Statement for all 6 items                                                                                                                                                                                      |                                               |                         |             |
| 5 | 1 | 1  |    |         | 11% | FR 239 Documentation of Evaluation Team Participants                                                                                                                                                                  |                                               |                         |             |
| 5 | 1 | 4  |    |         | 17% | FR 240 Documentation that team members Agree/Disagree                                                                                                                                                                 |                                               |                         |             |
|   |   |    |    |         |     | <b>INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>                                                                                                                                                     |                                               |                         |             |
| 6 | 0 | 0  | 1  |         |     | P 24 Have you been asked to provide information for your child's evaluation/reevaluation?                                                                                                                             |                                               |                         |             |
| 6 | 0 | 0  | 1  |         |     | P 25 Were you given the opportunity to provide this information in writing or in another way that worked for you?                                                                                                     |                                               |                         |             |
| 6 | 0 | 0  | 1  |         |     | P 26 Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?                                                                                         |                                               |                         |             |
| 2 | 0 | 4  | 1  |         |     | P 27 If your child was not reevaluated when required (every 2 years for children with mental retardation, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation? |                                               |                         |             |
| 0 | 4 | 4  | 0  |         |     | P 51 Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?                                                                                                      |                                               |                         |             |

| Y  | N | NA | DK | Not Obs | % # | Citation                                                                                                                                                                                                 | Required Corrective Action Evidence of Change                                                                                                                                                                                                                                                                    | Timelines and Resources                                            | Closed Date |
|----|---|----|----|---------|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|-------------|
| 0  | 0 | -  | 0  |         |     | P 42 If you have obtained an IEE for your child, were the results of that evaluation considered by the team?                                                                                             |                                                                                                                                                                                                                                                                                                                  |                                                                    |             |
| 0  | 0 | -  | 0  |         |     | P 43 Were the results of the IEE included in the school's Evaluation Report for your child?                                                                                                              |                                                                                                                                                                                                                                                                                                                  |                                                                    |             |
| 2  | 0 | 0  |    |         |     | SE 119 If this student is not making progress, has he/she been re-evaluated and/or has the IEP been reviewed?                                                                                            |                                                                                                                                                                                                                                                                                                                  |                                                                    |             |
|    |   |    |    |         |     | <b>Topical Area 5: IEP Process and Content</b>                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                  |                                                                    |             |
|    |   |    |    |         |     | <b>INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)</b>                                                                                                                             |                                                                                                                                                                                                                                                                                                                  |                                                                    |             |
| 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 Purposes of the meeting                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                  |                                                                    |             |
| 10 | 0 | 0  |    |         |     | FR 245 Transition planning and services – invitation to parents is checked (age 14, younger if determined appropriate)                                                                                   |                                                                                                                                                                                                                                                                                                                  |                                                                    |             |
| 9  | 1 | 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 | PDE will provide the LEA with the names of individual students for whom individual corrective action must be implemented. The LEA must submit documentation of required corrective action within 90 days.<br><br>LEA will provide retraining to staff LEA will provide documentation of training to PDE adviser. | 04/13/2010<br>IU 27 TaC,<br>PaTTAn Pgh and<br>BSE staff as needed. | 03/29/2010  |
| 10 | 0 | 0  |    |         |     | FR 247 Transition planning and services – invitation to student is checked (age 14, or younger if determined appropriate)                                                                                |                                                                                                                                                                                                                                                                                                                  |                                                                    |             |
| 10 | 0 | 0  |    |         |     | FR 248 invited IEP team members                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                  |                                                                    |             |
| 10 | 0 | 0  |    |         |     | FR 249 Date/time/location of meeting                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                  |                                                                    |             |
| 10 | 0 | 0  |    |         |     | FR 250 Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation                                                            |                                                                                                                                                                                                                                                                                                                  |                                                                    |             |
|    |   |    |    |         |     | <b>PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)</b>                                                                                                                   |                                                                                                                                                                                                                                                                                                                  |                                                                    |             |

| Y  | N | NA | DK | Not Obs. | % # | Citation                                                                                                                                     | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|----------|-----|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------|-------------|
| 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 members for whom attendance is not necessary                                                                 |                                               |                         |             |
| 0  | 0 | 10 |    |          |     | FR 254 Form designates which members will submit written input prior to the meeting                                                          |                                               |                         |             |
| 0  | 0 | 10 |    |          |     | FR 255 Parent written consent is documented                                                                                                  |                                               |                         |             |
|    |   |    |    |          |     | FR 256 The team members excused:<br>a. General Education Teacher<br>b. Special Education Teacher<br>c. Local Education Agency Representative |                                               |                         |             |
|    |   |    |    |          |     | <b>IEP CONTENT (File Reviews)</b>                                                                                                            |                                               |                         |             |
| 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                                                                                         |                                               |                         |             |
| 1  | 0 | 9  |    |          |     | FR 262 If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting                                      |                                               |                         |             |
|    |   |    |    |          |     | <b>DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)</b>                                                                                |                                               |                         |             |
| 10 | 0 | 0  |    |          |     | FR 263 Parents                                                                                                                               |                                               |                         |             |
| 8  | 1 | 1  |    |          | 11% | FR 264 Student                                                                                                                               |                                               |                         |             |
| 10 | 0 | 0  |    |          |     | FR 265 General Education Teacher                                                                                                             |                                               |                         |             |
| 9  | 1 | 0  |    |          | 10% | FR 266 Special Education Teacher                                                                                                             |                                               |                         |             |
| 10 | 0 | 0  |    |          |     | FR 267 Local Education Agency Representative                                                                                                 |                                               |                         |             |
| 0  | 0 | 10 |    |          |     | FR 268 Career Technical Education (CTE) Representative                                                                                       |                                               |                         |             |

| Y  | N | NA | DK | Not Obs | % #  | Citation                                                                                                                                                                                                                   | Required Corrective Action Evidence of Change                                                                                                                                                                                   | Timelines and Resources                                                                           | Closed Date |
|----|---|----|----|---------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-------------|
| 0  | 0 | 10 |    |         |      | FR 269. CTE Representative was in attendance if student was attending CTE                                                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                   |             |
| 2  | 1 | 7  |    |         | 33%  | FR 270. Community Agency Representative                                                                                                                                                                                    |                                                                                                                                                                                                                                 |                                                                                                   |             |
| 0  | 0 | 10 |    |         |      | FR 271. Teacher of the Gifted                                                                                                                                                                                              |                                                                                                                                                                                                                                 |                                                                                                   |             |
| 0  | 4 | 6  |    |         | 100% | FR 272. Written input provided by IEP team members is excused from participating in the IEP meeting if the invitation stated they were to provide written input                                                            | LEA will provide retraining to staff. LEA staff will adhere to procedure when invited members are absent from IEP Meetings. BSE will review selected student files, training sign-in sheet, and agenda to determine compliance. | 01-13-2011<br>LEA in conjunction with IU 27 ToC consultants, PaTTAN Pgh, and BSE staff as needed. | 10/27/2010  |
| 10 | 0 | 0  |    |         |      | FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year                                                                                                                                    |                                                                                                                                                                                                                                 |                                                                                                   |             |
|    |   |    |    |         |      | <b>SPECIAL CONSIDERATIONS (File Reviews)</b>                                                                                                                                                                               |                                                                                                                                                                                                                                 |                                                                                                   |             |
| 0  | 0 | 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                                                                                                                                                    |                                                                                                                                                                                                                                 |                                                                                                   |             |
| 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                                                                                        |                                                                                                                                                                                                                                 |                                                                                                   |             |
| 1  | 0 | 9  |    |         |      | FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques |                                                                                                                                                                                                                                 |                                                                                                   |             |
| 0  | 0 | 10 |    |         |      | FR 280. If the student has other special considerations, these are addressed in the IEP                                                                                                                                    |                                                                                                                                                                                                                                 |                                                                                                   |             |
|    |   |    |    |         |      | <b>PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)</b>                                                                                                                                    |                                                                                                                                                                                                                                 |                                                                                                   |             |
| 10 | 0 | 0  |    |         |      | FR 281. Student's present levels of academic achievement:                                                                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                   |             |

| Y  | N | NA | DK | Not Obs | % # | Citation                                                                                                                                                    | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------|-------------|
| 10 | 0 | 0  |    |         |     | FR 282 Student's present levels of functional performance                                                                                                   |                                               |                         |             |
| 10 | 0 | 0  |    |         |     | FR 283 Present levels related to current postsecondary transition goals of student is 14, or younger (determined by IEP team)                               |                                               |                         |             |
| 10 | 0 | 0  |    |         |     | 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                                                                        |                                               |                         |             |
|    |   |    |    |         |     | <b>TRANSITION SERVICES (File Reviews)</b>                                                                                                                   |                                               |                         |             |
| 1  | 0 | 0  |    |         |     | FR 288 If the student's IEP required participation in CTE program, was the CIP code completed                                                               |                                               |                         |             |
| 10 | 0 | 0  |    |         |     | FR 289 Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment                                               |                                               |                         |             |
| 10 | 0 | 0  |    |         |     | FR 290 An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living              |                                               |                         |             |
| 8  | 0 | 2  |    |         |     | FR 291 Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually |                                               |                         |             |
| 9  | 1 | 0  |    |         | 10% | FR 292 Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s) Agency Responsible for Activity Service                           |                                               |                         |             |
| 10 | 0 | 0  |    |         |     | FR 292a Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)                          |                                               |                         |             |
| 10 | 0 | 0  |    |         |     | FR 292b Transition services in the IEP that will reasonably enable the student to meet his or her postsecondary goal(s)                                     |                                               |                         |             |
| 10 | 0 | 0  |    |         |     | FR 292c Annual goals are related to the student's transition services                                                                                       |                                               |                         |             |
|    |   |    |    |         |     | <b>PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)</b>                                                                                           |                                               |                         |             |
| 2  | 0 | 8  |    |         |     | FR 293 Documentation of IEP team decision regarding participation in statewide assessments (PSSA or PASA)                                                   |                                               |                         |             |

| Y  | N | NA | DK | Not Obs | % # | Citation                                                                                                                                                                | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------|-------------|
| 2  | 0 | 8  |    |         |     | 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)                                      |                                               |                         |             |
| 0  | 0 | 1  |    |         |     | FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)                                                         |                                               |                         |             |
| 0  | 0 | 1  |    |         |     | FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations                    |                                               |                         |             |
| 1  | 0 | 9  |    |         |     | FR 300. If the IEP indicates the student will participate in an alternate local assessment, explanation of why the student cannot participate in the regular assessment |                                               |                         |             |
| 1  | 0 | 9  |    |         |     | FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate                                    |                                               |                         |             |
|    |   |    |    |         |     | <b>ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)</b>                                                                             |                                               |                         |             |
| 10 | 0 | 0  |    |         |     | FR 302. Measurable Annual Goals                                                                                                                                         |                                               |                         |             |
| 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                                                                                                             |                                               |                         |             |
| 6  | 0 | 4  |    |         |     | FR 306. Short Term Objectives                                                                                                                                           |                                               |                         |             |
|    |   |    |    |         |     | <b>SPECIAL EDUCATION RELATED SERVICES SUPPLEMENTARY AIDS AND SERVICES PROGRAMS MODIFICATIONS (File Reviews)</b>                                                         |                                               |                         |             |
| 10 | 0 | 0  |    |         |     | FR 307. Program Modifications and Specially-Designed Instruction                                                                                                        |                                               |                         |             |

| Y  | N | NA | DK | Not Obs | % # | Citation                                                                                                                                                                                                                                        | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------|-------------|
| 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                                                  |                                               |                         |             |
| 1  | 0 | 9  |    |         |     | FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services                                                                                                     |                                               |                         |             |
| 4  | 0 | 9  |    |         |     | FR 312. If the student's most recent Evaluation Report contained recommendations for the provision of related services, including psychological counseling, did the IEP team address those recommendations in development of this IEP           |                                               |                         |             |
| 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                                                 |                                               |                         |             |
| 8  | 0 | 4  |    |         |     | FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP |                                               |                         |             |
| 0  | 0 | 10 |    |         |     | FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability                                                                                                                          |                                               |                         |             |
| 9  | 1 | 0  |    |         | 10% | FR 316. A conclusion regarding student eligibility for ESY                                                                                                                                                                                      |                                               |                         |             |
| 6  | 1 | 3  |    |         | 14% | FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination                                                                                                                                               |                                               |                         |             |
| 0  | 0 | 10 |    |         |     | FR 318. Where ESY services were deemed appropriate, annual goals and when appropriate, short term objectives that are to be addressed in the child's ESY program                                                                                |                                               |                         |             |
| 0  | 0 | 10 |    |         |     | FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services                                                                              |                                               |                         |             |
|    |   |    |    |         |     | <b>EDUCATIONAL PLACEMENT (File Reviews)</b>                                                                                                                                                                                                     |                                               |                         |             |

| Y  | N | NA | DK | Not Obs | % # | Citation                                                                                                                                                     | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------|-------------|
| 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 (independent, supplemental, full-time).                                                                                   |                                               |                         |             |
| 10 | 0 | 0  |    |         |     | FR 323. Type of special education supports, e.g. artistic 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).                                                           |                                               |                         |             |
| 1  | 0 | 0  |    |         |     | FR 326. If child will not be attending his/her neighborhood school, reason why not.                                                                          |                                               |                         |             |
|    |   |    |    |         |     | <b>PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)</b>                                                                                         |                                               |                         |             |
| 10 | 0 | 0  |    |         |     | FR 327. Completed Section A or Section B.                                                                                                                    |                                               |                         |             |
|    |   |    |    |         |     | <b>IEP DEVELOPMENT</b>                                                                                                                                       |                                               |                         |             |
|    |   |    |    |         |     | <b>INTERVIEW RESULTS (Parent &amp; General Education Teacher)</b>                                                                                            |                                               |                         |             |
| -  | 0 | 0  | 0  |         |     | P 28. Were you invited to participate in your child's most recent IEP team meeting?                                                                          |                                               |                         |             |
| -  | 0 | 0  | 0  |         |     | P 29. Did you participate in developing the current IEP for your child?                                                                                      |                                               |                         |             |
| -  | 0 | 0  | 0  |         |     | P 30. Was the meeting held at a time and location that was convenient for you?                                                                               |                                               |                         |             |
| 1  | 0 | 0  | 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?         |                                               |                         |             |
| -  | 0 | 0  | 0  |         |     | P 32. Was the input you provided considered in the development of your child's current IEP?                                                                  |                                               |                         |             |
| -  | 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?                              |                                               |                         |             |
| -  | 0 | 0  | 0  |         |     | P 35. Was the current IEP developed at the IEP meeting?                                                                                                      |                                               |                         |             |
| 4  | 0 | 3  | 0  |         |     | P 36. If there was a draft IEP developed prior to the IEP meeting were you provided a copy of the draft either before or at the meeting?                     |                                               |                         |             |

| Y  | N | NA | DK | Nof Obs | % # | Citation                                                                                                                                                                                                                                                                            | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------|-------------|
| 0  | 0 | 0  | 0  |         |     | P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?                                                                                                                                                           |                                               |                         |             |
| 0  | 0 | 0  | 0  |         |     | P 38. If required IEP team members (special education teacher, general education teacher, or LEA) did not attend the meeting, did you agree in writing to them not being there?                                                                                                     |                                               |                         |             |
| 0  | 0 | 0  | 0  |         |     | P 39. Was written input from the excused IEP team member(s) available to you before the meeting?                                                                                                                                                                                    |                                               |                         |             |
|    |   |    | 0  |         |     | P 65. If you did not participate in your child's IEP meeting, what kept you from participating?                                                                                                                                                                                     |                                               |                         |             |
| 10 | 0 | 0  |    |         |     | GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?                                                                                                                                                                        |                                               |                         |             |
| 0  | 2 | 2  |    |         |     | GE 75. Did you recommend any needed supports to implement the current IEP for this student?                                                                                                                                                                                         |                                               |                         |             |
| 0  | 0 | 4  |    |         |     | GE 76. Were those recommendations considered by the IEP team?                                                                                                                                                                                                                       |                                               |                         |             |
| 10 | 0 | 0  |    |         |     | GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?                                                                                                                                               |                                               |                         |             |
| 10 | 0 | 0  |    |         |     | GE 87. Do you provide progress monitoring data as part of the IEP development process?                                                                                                                                                                                              |                                               |                         |             |
|    |   |    |    |         |     | <b>IEP CONTENT</b>                                                                                                                                                                                                                                                                  |                                               |                         |             |
|    |   |    |    |         |     | <b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>                                                                                                                                                                                                          |                                               |                         |             |
| 0  | 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?                          |                                               |                         |             |
| 0  | 0 | 0  | 0  |         |     | P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons (i.e. vs. for example lack of staff, lack of funds, lack of availability of services)? |                                               |                         |             |
| 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?                                                                                                                                                           |                                               |                         |             |

| Y  | N | NA | DK | Not Obs | % # | Citation                                                                                                                                                                                                                                                                                                                                                   | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------|-------------|
| 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?                                                                                                                                                                                                                                         |                                               |                         |             |
| 4  | 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 child's current IEP and accept or reject the ER recommendations for appropriate educational reasons?                                                            |                                               |                         |             |
| 5  | 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 child's current IEP and accept or reject the ER recommendations for appropriate educational reasons?                          |                                               |                         |             |
| 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 child, did the IEP team address those recommendations in development of the child'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 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?                                                                                                                                                                                                                                        |                                               |                         |             |
|    |   |    |    |         |     | <b>IEP IMPLEMENTATION</b>                                                                                                                                                                                                                                                                                                                                  |                                               |                         |             |
|    |   |    |    |         |     | <b>INTERVIEW RESULTS (Parent, General &amp; Special Education Teacher)</b>                                                                                                                                                                                                                                                                                 |                                               |                         |             |

| Y  | N | NA | DK | Not Obs | % #                        | Citation                                                                                                                                                                                                                                                                              | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------|-------------|
| -  | 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?                                                                                                                                        |                                               |                         |             |
| -  | 0 | 0  | 0  |         |                            | P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?                                                                                                                                                                 |                                               |                         |             |
|    |   |    |    |         | 6<br>1<br>0<br>0<br>0<br>0 | P 57. When all students in the school receive a report card, do you also receive a progress report on my child's IEP goals?                                                                                                                                                           |                                               |                         |             |
|    |   |    |    |         | 0<br>0<br>0<br>0<br>0<br>0 | P 55. My child's progress is reported to me by the school in a manner that I understand.                                                                                                                                                                                              |                                               |                         |             |
| -  | 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?                                                                                                                      |                                               |                         |             |
| 2  | 0 | 8  |    |         |                            | 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?                                                                                                                     |                                               |                         |             |

| Y  | N | NA | DK | Not Obs | % # | Citation                                                                                                                                                                                     | Required Corrective Action Evidence of Change | Timeliness and Resources | Closed Date |
|----|---|----|----|---------|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|--------------------------|-------------|
| 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?                                                                    |                                               |                          |             |
| 9  | 0 | 1  |    |         |     | SE 113. If required, were the testing accommodations included in this student's current IEP implemented?                                                                                     |                                               |                          |             |
| 9  | 0 | 1  |    |         |     | 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?                                                                  |                                               |                          |             |
|    |   |    |    |         |     | <b>PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>                                                                                      |                                               |                          |             |
| 2  | 0 | 5  | 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? |                                               |                          |             |
| 6  | 0 | 0  | 1  |         |     | P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting?           |                                               |                          |             |
| 6  | 0 | 0  | 1  |         |     | P 44. Did you receive an explanation of what would make your child eligible for ESY services?                                                                                                |                                               |                          |             |
| 6  | 0 | 0  | 1  |         |     | P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?                                                                                          |                                               |                          |             |
| 0  | 0 | 6  | 1  |         |     | P 46. If you did not agree with the decision on ESY eligibility, were you given a written notice (NOREP PWN) explaining that you could ask for a due process hearing?                        |                                               |                          |             |
| 0  | 0 | 6  | 1  |         |     | 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?                                                                                        |                                               |                          |             |

| Y  | N | NA | DK | Not Obs | % #                        | Citation                                                                                                                                                                                     | Required Corrective Action Evidence of Change | Timeliness and Resources | Closed Date |
|----|---|----|----|---------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|--------------------------|-------------|
| 0  | 0 | 10 |    |         |                            | SE 122 If this student was determined to be ESN eligible did the IEP team determine what goals and services were needed and include them in the IEP?                                         |                                               |                          |             |
|    |   |    |    |         |                            | SECONDARY TRANSITION (Parent & Special Education Teacher)                                                                                                                                    |                                               |                          |             |
|    | 0 | 0  | 0  |         |                            | P 59 If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?                                                                          |                                               |                          |             |
|    |   |    |    |         | 6<br>0<br>0<br>0<br>1<br>0 | P 59 I am satisfied with the transition services developed for my child<br>Always<br>Sometimes<br>Rarely<br>Never<br>Don't Know<br>Does not Apply                                            |                                               |                          |             |
|    |   |    |    |         | 5<br>1<br>0<br>0<br>1<br>0 | P 60 My child is learning skills that will lead to a high school diploma and further education and/or employment<br>Always<br>Sometimes<br>Rarely<br>Never<br>Don't Know<br>Does not Apply   |                                               |                          |             |
| 0  | 0 | 0  |    |         |                            | SE 116 Were this student's desired post school outcomes considered when the IEP team developed the annual goals?                                                                             |                                               |                          |             |
| 10 | 0 | 0  |    |         |                            | SE 123 Where appropriate does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting? |                                               |                          |             |
|    |   |    |    |         |                            | <b>Topical Area 6: NOREP/PWN</b>                                                                                                                                                             |                                               |                          |             |
|    |   |    |    |         |                            | <b>(File Reviews)</b>                                                                                                                                                                        |                                               |                          |             |
| 10 | 0 | 0  |    |         |                            | FR 328 NOREP/PWN is present in the student file                                                                                                                                              |                                               |                          |             |
| 10 | 0 | 0  |    |         |                            | FR 329 Demographic data                                                                                                                                                                      |                                               |                          |             |
| 10 | 0 | 0  |    |         |                            | FR 330 Type of action taken                                                                                                                                                                  |                                               |                          |             |
| 10 | 0 | 0  |    |         |                            | FR 331 A description of the action proposed or refused by the LEA                                                                                                                            |                                               |                          |             |

| Y  | N | NA | DK | Not Obs | % #                        | Citation                                                                                                                                                                                                                                    | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------|-------------|
| 10 | 0 | 0  |    |         |                            | FR 332 An explanation of why the LEA proposed or refused to take the action.                                                                                                                                                                |                                               |                         |             |
| 9  | 1 | 0  |    |         | 10%                        | FR 333 A description of the other options the IEP team considered and the reason why those options were rejected.                                                                                                                           |                                               |                         |             |
| 10 | 0 | 0  |    |         |                            | FR 334 Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused.                                                                                                      |                                               |                         |             |
| 10 | 0 | 0  |    |         |                            | FR 335 Description of other factors relevant to LEA's proposal or refusal.                                                                                                                                                                  |                                               |                         |             |
| 10 | 0 | 0  |    |         |                            | FR 336 Educational placement recommended (including amount and type).                                                                                                                                                                       |                                               |                         |             |
| 10 | 0 | 0  |    |         |                            | FR 337 Signature of school district superintendent or charter school CEO or designee.                                                                                                                                                       |                                               |                         |             |
| 10 | 0 | 0  |    |         |                            | FR 338 Parent signature or documentation of reasonable efforts to obtain consent (e.g. mailed to parents, certified mail, visit to the parent's home, etc.).                                                                                |                                               |                         |             |
| 10 | 0 | 0  |    |         |                            | FR 339 Parent has selected a consent option.                                                                                                                                                                                                |                                               |                         |             |
| 10 | 0 | 0  |    |         |                            | FR 340 NOREP PWN reflects the educational placement indicated on the student's IEP.                                                                                                                                                         |                                               |                         |             |
|    |   |    |    |         |                            | <b>INTERVIEW RESULTS (Parent)</b>                                                                                                                                                                                                           |                                               |                         |             |
| 0  | 0 | 0  | 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?                                                                       |                                               |                         |             |
|    |   |    |    |         | 0<br>0<br>0<br>0<br>0<br>0 | P 61 If I don't understand my child's educational rights, and I inquire about them, someone from the school takes the time to explain them to me.<br><br>= Always<br>0 Sometimes<br>0 Rarely<br>0 Never<br>0 Don't Know<br>0 Does not Apply |                                               |                         |             |
|    |   |    |    |         |                            | <b>Topical Area 7: Additional Interview Responses</b>                                                                                                                                                                                       |                                               |                         |             |
|    |   |    |    |         |                            | <b>INTERVIEW RESULTS (Parent &amp; Special Education Teacher)</b>                                                                                                                                                                           |                                               |                         |             |
|    |   |    |    |         |                            | 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 | Timeliness and Resources | Closed Date |
|--------------------------------------------------|---|----|----|---------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|--------------------------|-------------|
|                                                  |   |    |    |         | 6<br>0<br>1<br>0<br>0<br>0 | Always<br>Sometimes<br>Rarely<br>Never<br>Don't Know<br>Does not Apply                                                                                                                                                                                                      |                                               |                          |             |
|                                                  |   | 0  | 0  |         | 2<br>2<br>3                | P 65. Tell me anything you really like about your child's special education program:<br>d. staff's knowledge, training<br>k. staff's understanding and attitude<br>n. other<br>Very positive, honest, open.<br>Not failing. Having time for him.<br>Diversity - not boring. |                                               |                          |             |
|                                                  |   | 0  | 0  |         | 4                          | P 67. Tell me anything you would like to change about the program:<br>n. other<br>Needs special tutoring outside school day.<br>Nothing<br>Nothing<br>Nothing<br>Nothing<br>Nothing                                                                                         |                                               |                          |             |
|                                                  |   | 1  | 0  |         | 3<br>3                     | P 68. The school explains what options parents have if the parent disagrees with a decision of the school.<br>b. Strongly agree<br>c. Agree                                                                                                                                 |                                               |                          |             |
|                                                  |   |    |    |         |                            | P 69. Additional comments about your child's program:<br><br>She seems to need more help but she doesn't want it.<br>This has worked for me. I am very happy. Vastly different from public school.<br>We are happy with the program.<br>Very happy.                         |                                               |                          |             |
| 10                                               | 0 | 0  |    |         |                            | SE 101. Do you hold the required certification to implement this student's program?                                                                                                                                                                                         |                                               |                          |             |
| <b>Topical Area 8: Student Interview Results</b> |   |    |    |         |                            |                                                                                                                                                                                                                                                                             |                                               |                          |             |
|                                                  |   |    | 0  |         | 1<br>2                     | S 126. What kind of support are you currently receiving?<br>a. Learning Support<br>k. Emotional Support<br>k. Don't Know                                                                                                                                                    |                                               |                          |             |

| Y  | N | NA | DK | Not Obs | % #                    | Citation                                                                                                                                    | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------|-------------|
| 10 | 0 | 0  | 0  |         |                        | S 127. Is this support enough to help you be successful in our school program?                                                              |                                               |                         |             |
|    |   |    |    |         | 0<br>1<br>0<br>0<br>0  | S 128. How satisfied are you with your high school educational program?<br>Very<br>Somewhat<br>A Little<br>Not at All<br>Don't Know         |                                               |                         |             |
|    |   |    |    |         |                        | S 129. What do you like best about the program?                                                                                             |                                               |                         |             |
|    |   |    |    |         |                        | S 130. What do you like least about the program?                                                                                            |                                               |                         |             |
|    |   |    |    |         | 5<br>1<br>1<br>0<br>0  | S 131. How satisfied are you with your special education supports services?<br>Very<br>Somewhat<br>A Little<br>Not at All<br>Don't Know     |                                               |                         |             |
|    |   |    |    |         |                        | S 132. What do you like best about the special education supports services?                                                                 |                                               |                         |             |
|    |   |    |    |         |                        | S 133. What do you like least about the special education supports services?                                                                |                                               |                         |             |
|    |   |    |    |         | 0<br>10<br>0<br>0<br>0 | S 134. How much time do you spend with students who do not have disabilities?<br>Too Much<br>Enough<br>A Little<br>Not Enough<br>Don't Know |                                               |                         |             |
| 9  | 1 | 0  | 0  |         |                        | S 135. Do you participate in any extra-curricular activities?                                                                               |                                               |                         |             |
|    |   |    |    |         |                        | S 136. If yes, which ones?                                                                                                                  |                                               |                         |             |
|    |   |    |    |         |                        | S 137. If no, why not?                                                                                                                      |                                               |                         |             |
| 10 | 0 |    | 0  |         |                        | S 138. Were you invited to participate in the last IEP meeting?<br>Other                                                                    |                                               |                         |             |
| 6  | 4 |    | 0  |         |                        | S 139. Did you participate in the last IEP meeting?<br>Other                                                                                |                                               |                         |             |

| Y  | N | NA | DK | Not Obs | % #              | Citation                                                                                                                                                                                     | Required Corrective Action<br>Evidence of Change | Timelines and<br>Resources | Closed<br>Date |
|----|---|----|----|---------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|----------------------------|----------------|
| 10 | 0 |    | 0  |         |                  | S 140. Do you have a post-secondary transition program?<br>Other                                                                                                                             |                                                  |                            |                |
| 9  | 1 |    | 0  |         |                  | S 141. Do you have an employment transition program?<br>Other                                                                                                                                |                                                  |                            |                |
| 7  | 3 |    | 0  |         |                  | S 142. Do you have a community living transition program?<br>Other                                                                                                                           |                                                  |                            |                |
| 9  | 1 |    | 0  |         |                  | S 143. Did you assist in the development of the transition program?<br>Other                                                                                                                 |                                                  |                            |                |
| 9  | 0 |    | 1  |         |                  | S 144. Is that transition plan being followed?<br>Other                                                                                                                                      |                                                  |                            |                |
| 8  | 2 |    | 0  |         |                  | S 145. Did you discuss what you would do after graduation or finishing high school?<br>Other                                                                                                 |                                                  |                            |                |
|    |   |    | 0  |         | 3<br>5<br>1<br>1 | S 146. Which of the following agencies participate in your IEP development?<br>a. Office of Vocational Rehabilitation<br>e. None<br>f. Other Agencies<br>Military recruiter<br>g. Don't Know |                                                  |                            |                |
| 2  | 0 |    | 3  |         |                  | S 147. If any agency participated in your IEP did they assist you or provide services?<br>Other                                                                                              |                                                  |                            |                |
|    |   |    |    |         |                  | S 148. Comments                                                                                                                                                                              |                                                  |                            |                |
| 7  | 3 | 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?                                                                                                                |                                                  |                            |                |
|    |   |    |    |         |                  | <b>Topical Area 9: Other Non-compliance Issues</b>                                                                                                                                           |                                                  |                            |                |
|    |   |    |    |         |                  | <b>Topical Area 10: Other Improvement Plan Issues</b>                                                                                                                                        |                                                  |                            |                |