

New Day Charter School

Charter Annual Report

07/01/2013 - 06/30/2014

School Profile

Demographics

256 South Fifth St
Huntingdon, PA 16652
(814)643-7112

Phase:

Phase 2

CEO Name:

Steven Fleck

CEO E-mail address:

sfleck@newdaycs.org

Governance and Staff

Leadership Changes

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

The Board of Trustees for New Day Charter School (formerly the Tuscarora Blended Learning Charter School) started the 2013-14 school year on July 1, 2013 with five Board members. Officers included a President, Vice-President, Treasurer, and Secretary. Two new Board members were appointed during the school year for a total of seven Board members on June 30, 2014. There was no change in officers during the year.

The Chief Executive Officer of New Day Charter School retired on December 31, 2013, after three and a half years of service. The Business Manager was appointed CEO/Business Manager effective January 1, 2014. The Business Manager had been with the school for nearly six years prior to the appointment.

Board of Trustees Meeting Schedule

Location	Date and Time
New Day Charter School - Nittany Conference Room	8/21/2013 9:00 AM
New Day Charter School - Nittany Conference Room	10/16/2013 9:00 AM
New Day Charter School - Nittany Conference Room	12/18/2013 9:00 AM
New Day Charter School - Nittany Conference Room	2/20/2014 9:00 AM
New Day Charter School - Nittany Conference Room	4/17/2014 9:00 AM
New Day Charter School - Nittany Conference Room	6/19/2014 9:00 AM
New Day Charter School - Nittany Conference Room	8/21/2014 9:00 AM
New Day Charter School - Nittany Conference Room	10/16/2014 9:00 AM
New Day Charter School - Nittany Conference Room	12/18/2014 9:00 AM
New Day Charter School - Nittany Conference Room	2/19/2015 9:00 AM
New Day Charter School - Nittany Conference Room	4/16/2015 9:00 AM
New Day Charter School - Nittany Conference Room	6/18/2015 9:00 AM

Professional Staff Member Roster

Katelyn Alderfer	
PA Certified	Yes
Areas of Certification	Special Education N-12, Type 61
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or	Special Education 7-12

Services Provided	
Number of Hours Annually Worked in Assignment	783
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Jamie Beeler	
PA Certified	Yes
Areas of Certification	Mathematics 7-12 Type 62, Emergency Cert. Special Education 7-12
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Mathematics 7-12, Special Education 7-12
Number of Hours Annually Worked in Assignment	1373
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Emily Brown	
PA Certified	Yes
Areas of Certification	Mathematics 7-12 Type 61
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Mathematics 7-12
Number of Hours Annually Worked in Assignment	261
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Angela Detwiler	
PA Certified	Yes
Areas of Certification	Mid-Level Math 7-9 Type 61, Biology Type 61
Grades Teaching or Serving	7-9
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Mid-Level Math 7-9, Biology
Number of Hours Annually Worked in Assignment	915
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Ryan Furry	
PA Certified	Yes

Areas of Certification	Social Studies Type 61
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	1373
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Deborah Goodman	
PA Certified	Yes
Areas of Certification	Principal K-12 Type 78
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Administrative/Supervisory
Number of Hours Annually Worked in Assignment	1373
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Michele Hallinan	
PA Certified	Yes
Areas of Certification	English 7-12 Type 61, Program Specialist ESL Type 86
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	1373
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Matthew Lillibridge	
PA Certified	Yes
Areas of Certification	Health/Physical Ed Type 61
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Health/Physical Ed, Check and Connect Mentor
Number of Hours Annually Worked in Assignment	1373
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Wendy Payne	
PA Certified	Yes
Areas of Certification	Mental and/or Physical Handicapped Type 62
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education 7-12
Number of Hours Annually Worked in Assignment	1373
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Lindsey Peterson	
PA Certified	Yes
Areas of Certification	English 7-12, Type 62
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	1373
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Jeremy Rupeka	
PA Certified	Yes
Areas of Certification	General Science Type 61, Physics 7-12 Type 61, Chemistry 7-12 Type 61
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	General Science, Physics, Chemistry
Number of Hours Annually Worked in Assignment	1373
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

Laci Simpson	
PA Certified	Yes
Areas of Certification	Secondary School Counselor, Type 31
Grades Teaching or Serving	7-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Guidance Counselor
Number of Hours Annually Worked in Assignment	1373

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

XLSX file uploaded.

Quality of Teaching and Other Staff

Position Categories	All Employed per Category	Appropriately Certified	Promoted	Transferred	Terminated	Contracted for Following Year
Chief Academic Officer/Director	1.00	1.00				1.00
Principal						
Assistant Principal						
Classroom Teacher (including Master Teachers)	8.00	8.00		1.00		7.00
Specialty Teacher (including Master Teachers)						
Special Education Teacher (including Master Teachers)	2.00	2.00			1.00	2.00
Special Education Coordinator						
Counselor	1.00	1.00				1.00
Psychologist						
School Nurse						
Totals	12.00	12.00	0	1.00	1.00	11.00

Further explanation:

One certified special education teacher terminated and was replaced by one special education teacher under emergency certification who transferred from regular education.

One certified classroom teacher transferred to special education and was replaced by a certificated classroom teacher with the same certifications.

Fiscal Matters

Major Fundraising Activities

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

New Day Charter School supports fundraising activities. Several fundraisers were held to support the purchase of the annual student year book. Marianna hoagie sales, Gertrude Hawk candy sales, and a bingo night supported the yearbook. A second Marianna hoagie sale was held to give each student the opportunity to raise the money needed to go to Hershey Park at the end of the school year. This fundraiser provided the chance for students to learn the value of working for something you want. Similar fundraisers are anticipated for the coming school year. In this time of financial hardship, the New Day Charter School staff and administrators recognize that fundraisers provide the revenue that is essential to expand learning opportunities for our students. We encourage staff and students to engage in all opportunities to enhance our educational program. We believe through actively participating in fundraisers, students build a sense of responsibility and community, ideas of philanthropy expand and their acts of helping and sharing increase with their new understanding of volunteerism and basic financial concepts.

Fiscal Solvency Policies

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

The Board of Trustees adopted, updated as necessary and continues to adhere to the following policies to maintain fiscal solvency of New Day Charter School: 601 - Fiscal Objectives, 602 - Budget Planning, 603 - Budget Preparation, 604 - Budget Adoption, 607 - Funding for Charter School, 608 - Bank Accounts, 609 - Investment of Charter School Funds, 610 - Purchases Subject to Bid/Quotation, 611 - Purchases Budgeted, 612 - Purchases Not Budgeted, 613 - Cooperative Purchasing, 614 - Payroll Authorization, 615 - Payroll Deductions, 616 - Payment of Bills, 617 - Petty Cash, 618 - Student Activity Funds, 619 - Charter School Audit, 620 - Fund Balance, 622 - GASB Statement 34, 626 - Federal Fiscal Compliance.

Policies 610 - Purchases Subject to Bid/Quotation and 611 - Purchases Budgeted were updated during the report year to comply with changes in the amounts related bids and quotations. Attached are several policies specific to fiscal solvency matters. The school has instituted no significant changes to monitoring fiscal position. Monitoring of cash flow is ongoing and adjustments to expenditures are implemented as warranted.

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:

- 620 Fund Balance.pdf

- 619 Charter School Audit.pdf
- 616 Payment of Bills.pdf
- 609 Investment of Charter School Funds.pdf
- 603 Budget Preparation.pdf
- 601 Fiscal Objectives.pdf

Accounting System

Changes to the accounting system the charter school uses:

The Charter School began use of CSIU's Fund Accounting, Payroll, Personnel, and Security modules at the school's inception and continues to use these modules. Updates to the application are applied when released. No changes are anticipated.

Preliminary Statements of Revenues, Expenditures & Fund Balances

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

PDF file uploaded.

Financial Audits

Basics

Audit Firm:	Young, Oaks, Brown, & Company, P.C.
Date of Last Audit:	10/31/2013
Fiscal Year Last Audited:	2012-13

Explanation of the Report

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

The independent external auditor's report was conducted for the 2012-13 school year ending June 30, 2013. The audit was completed October 31, 2013 and accepted by the Board at its regular meeting in December 18, 2013.

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
None	n/a

Federal Programs Consolidated Review

Basics

Title I Status: Yes
 Date of Last Federal Programs Consolidated Review: 05/16/2014
 School Year Reviewed: 2013-2014

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
No formal review has been received	The Report Review has been attached to this report. To date the school has not received any formal notification of the outcome of the review. The review notes from the review monitor are included in the report review and do not indicate any areas that could be cited.

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
There are no special education support services	NA	0

Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
Hearing Services	1 Hours	Intermediate Unit	10 or fewer
Psychological Services - Dr. Shirley Woika	20 Minutes	Outside Contractor	10 or fewer
Speech Services - Therapy Source, Inc	15 Hours	Outside Contractor	10 or fewer

Special Education Cyclical Monitoring

Date of Last Special Education Cyclical Monitoring:

11/08/2011

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:

A Cisco Catalyst 3560 24 Port PoE IP Base with accessories and three Meraki MR 34 access points were purchased to upgrade our wireless network.

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

\$6,217.00

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:

The Board of Trustees of New Day Charter School would consider only minor construction modifications for the current length of the charter. No significant future facility plans or capital needs are anticipated. Minor construction projects would be done to enhance the learning and teaching environment in the school but have not been specifically planned because funding for such projects would be available from revenues only available above that which is required for normal operations

Memorandums of Understanding

Organization	Purpose
Huntingdon Area School District - School Nurse Services	Provide nursing services to students and oversight to charter school LPN.
Pennsylvania State Police - Huntingon County Barracks	Establishes procedures to be followed when certain incidents occur on school property, at school sponsored activity, or during school conveyance.
Pennsylvania State Police - Mifflin/Juniata Counties Barracks	Establishes procedures to be followed when certain incidents occur on school property, at school sponsored activity, or during school conveyance.
School Dentist - Craig A Eisenhart, D.M.D.	Provide dental services to students.
School Physician - JC Blair Medical Services	Provide physician services to students.

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 James Foster on 7/24/2014

President, Board of Trustees

Affirmed by Steve Fleck on 7/24/2014

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 James Foster on 7/24/2014

President, Board of Trustees

Affirmed by Steve Fleck on 7/24/2014

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 James Foster on 7/24/2014

President, Board of Trustees

Affirmed by Steve Fleck on 7/24/2014

Chief Executive Officer

Complete the following information for all professional staff members.

Staff No.	Name of employee (List all names in alphabetical order)	PPID# /Certificate# DO NOT ENTER SSN	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	ALDERFER, KATELYN		Special Education N-12 Type 61	7 - 12	Special Education 7-12	783	100%	0%
2	BEELER, JAMIE		Mathematics 7-12 Type 62, Emergency Cert. Special Ed 7-12	7 - 12	Mathematics 7-12, Special Education 7-12	1047/326	100%	0%
3	BROWN, EMILY		Mathematics 7-12 Type 61	7 - 12	Mathematics 7-12	261	100%	0%
4	DETWILER, ANGELA		Mid-Level Math 7-9 Type 61, Biology Type 61	7 - 9	Mid Lev Math 7-9, Biology	915	100%	0%
5	FURRY, RYAN		Social Studies Type 61	7 - 12	Social Studies	1373	100%	0%
6	GOODMAN, DEBORAH		Principal K-12 Type 78	7 - 12	Administrative/ Supervisory	1373	100%	0%
7	HALLINAN, MICHELE		English 7-12, Type 61 Program Specialist ESL, Type 86	7 - 12	English 7-12, ESL Spec	1373	100%	0%
8	LILLIBRIDGE, MATTHEW		Health/Physical Ed. Type 61	7 - 12	Health/Phys Ed	1373	50%	0%
9	PAYNE, WENDY		Mental and/or Physical Handicapped. Type 62	7 - 12	Special Education 7-12	1373	100%	0%
10	PETERSON, LINDSEY		English 7-12 Type 62	7 - 12	English 7-12	1373	100%	0%
11	RUPEKA, JEREMY		General Science, Physics 7-12, Chemistry All Type 61	7 - 12	Gen Sci, Physics, Chem	1373	100%	0%
12	SIMSON, LACI		Secondary School Counselor - Type 31	7 - 12	Guidance Counselor	1373	100%	0%

Total Number of Administrators (do not include CEO) 1

Total Number of Teachers 10 Counselors 1 School Nurses _____ Others _____

Total Number of Professional Staff 12

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

Name of School: New Day Charter School

Address of School: 256 S 5th Street, Huntingdon, PA 16652

CEO Signature 

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	87
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
6600		FOOD SERVICE REVENUE	
	6610	Daily Sales - Reimbursable Programs	
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
6700		REVENUES FROM STUDENT ACTIVITIES	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	
6800		REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	
	6890	Other Revenues from Intermediary Sources	

6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	
	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	1,544,469
	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	
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	

	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	13,954
	7330	Health Services (Medical, Dental, Nurse, Act 25)	1,467
	7340	Unassigned	
	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	
7400		VOCATIONAL TRAINING OF THE UNEMPLOYED	
7500		STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS	
	7502	Dual Enrollment Grants	
	7503	Project 720/High School Reform	
	7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	
7600		REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS	
7800		REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS	
	7810	State Share of Social Security and Medicare Taxes	
	7820	State Share of Retirement Contributions	63,411
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)	47,225
	8514	Title I Grant Funds	76,710
	8515	Title II Grant Funds	2,962
	8516	REAP	12,448
	8520	Vocational Education	
	8530	Child Nutrition Program	
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	Unassigned	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	
9000		OTHER FINANCING SOURCES	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	

	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	
	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
TOTAL REVENUES			1,762,733

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

Name of School: New Day Charter School

Address of School: 256 S 5th Street, Huntingdon, PA 16652

CEO Signature 

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

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	514,965
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	217,700
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	
1600	ADULT EDUCATION PROGRAMS	
1700	HIGHER EDUCATION PROGRAMS	
1800	PRE-KINDERGARTEN	
2000	SUPPORT SERVICES	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	
	2110 Supervision of Pupil Personnel Services	
	2120 Guidance Services	54,864
	2130 Attendance Services	
	2140 Psychological Services	
	2150 Speech Pathology and Audiology Services	
	2160 Social Work Services	
	2170 Student Accounting Services	
	2190 Other Pupil Personnel Services	
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	
	2210 Supervision of Educational Media Services	

	2220	Technology Support Services	
	2230	Educational Television Services	3,605
	2240	Computer-Assisted Instruction Support Services	5,850
	2250	School Library Services	
	2260	Instruction and Curriculum Development Services	
	2270	Instructional Staff Professional Development Services	1,778
	2280	Nonpublic Support Services	
2300		SUPPORT SERVICES - ADMINISTRATION	
	2310	Board Services	3,557
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	
	2360	Office of the Superintendent (Executive Director) Services	90,521
	2370	Community Relations Services	
	2380	Office of the Principal Services	274,674
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	38,190
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	122,273
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	283,348
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	20,444
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	

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

4500	BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600	EXISTING BUILDING IMPROVEMENT SERVICES	
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
TOTAL EXPENDITURES		1,631,769

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

Fund Balance as of 7/1/13	453,563
Preliminary Total Revenues 2013-14	1,762,733
Preliminary Total Expenditures 2013-14	1,631,769
Preliminary Fund Balance 6/30/14	<u>584,527</u>

NEW DAY CHARTER SCHOOL

SECTION: FINANCES

TITLE: PAYMENT OF BILLS

ADOPTED: February 10, 2011

REVISED:

616. PAYMENT OF BILLS	
<p>1. Purpose</p>	<p>It is the Board's intent to direct prompt payment of bills but at the same time to ensure that due care has been taken in the review of charter school bills.</p>
<p>2. Authority SC 439, 607, 1155 SC - Art. XVII - A SC 427, 439</p>	<p>Each bill or obligation of this school must be fully itemized, verified and approved by the Board before a check can be drawn for its payment, except that the Board Secretary is permitted to draw payment orders for:</p> <ol style="list-style-type: none"> 1. The prompt payment of items that will accrue to the school's advantage. 2. Progress payments to contractors specified in a contract approved by the Board. 3. Orders to cover approved payrolls and agency account deposits. 4. Bills in months the Board does not meet.
<p>3. Delegation of Responsibility SC 607, 687 Pol. 612</p>	<p>It shall be the responsibility of the Business Manager or designee upon receipt of an invoice to verify that the purchase invoice is in order, goods were received in acceptable condition or services were satisfactorily rendered, funds are available to cover the payment, the Board had budgeted for the item, and invoice is for the amount contracted.</p> <p>Should the invoice vary from the acknowledged purchase order, the Business Manager or designee shall document on the invoice the reason for such variance.</p> <p>Should funds not be available in the account to which a proposed purchase will be charged, the Business Manager or designee shall determine the overage and request the Board make a legal transfer to cover it.</p> <p>All claims for payment shall be submitted to the Board and recorded in the minutes of the Board meeting.</p>

	<p>The list of bills shall include for each:</p> <ol style="list-style-type: none"> 1. Check number. 2. Check date. 3. Vendor name. 4. Amount of remittance. 5. Description of purchase. <p>SC 439 Upon approval of an order, the Treasurer shall prepare a check for payment and cancel the commitment placed against the appropriate account.</p> <p>SC 427, 433, 439 All checks approved by the Board shall be signed by at least two approved signatories.</p> <p>4. Guidelines Act 276 of 1974 No check shall be made out to cash.</p> <p><u>Sales Tax</u></p> <p>72 P.S. 7204(12) The charter school is exempt from sales tax on the purchase of tangible, personal property or services that are sold or used by the school. The school shall control use of its sales tax exemption number issued by the Department of Revenue, in compliance with established regulations. The exemption number shall be used only when buying property or services for charter school use.</p> <p>The school shall obtain a sales tax license number for school organizations who purchase items to be resold.</p> <p>In order to monitor these activities, the Business Manager shall develop procedures to assure coordination and accumulation of information and proper reporting and remittance to the Department of Revenue.</p>
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<p>4. Delegation of Responsibility SC 440.1 Art. XVII - A</p> <p>SC 440.1 72 P.S. Sec. 3836 et seq Art XVII - A</p>	<p>Concentration of credit risk - the risk associated with the consolidation of investments in a single pool, institution, or instrument.</p> <p>Credit risk - the risk of loss of principal due to the failure of the security issue or backer of the issue.</p> <p>Custodial credit risk - the risk of loss associated with consolidation of investments with a single institution where the district may rely on the institution to hold investments on behalf of the district or through collateral action when the instruments are not in the district name.</p> <p>Foreign currency risk - the risk associated with investment in foreign currency that is subject to market fluctuation and associated currency conversion.</p> <p>Interest rate risk - the risk that the market value of securities will fall due to changes in general interest rates.</p> <p>Investment program - the specifically enumerated and Board-approved investment strategy.</p> <p>The Board shall delegate to a designated individual the responsibility to manage the school’s investment program, in accordance with written, Board-approved rules and procedures for operation of the investment program.</p> <p>An annual review of the investment program shall be prepared by the designated individual, based upon the anticipated cash flow of all school funds, i.e. general, capital reserve, bond, etc. The investment program shall be submitted to the Board no later than sixty (60) days after adoption of the annual budget.</p> <p>The designated individual responsible for investments shall report monthly to the Board the following:</p> <ol style="list-style-type: none"> 1. Amount of funds invested. 2. Interest earned and received to date. 3. Types and amounts of each investment and the interest rate on each. 4. Names of the institutions where investments are placed. 5. Current market value of the funds invested.
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<p>5. Guidelines SC 440.1</p> <p>17 CFR Part 270</p> <p>SC 440.1</p> <p>65 Pa. C.S.A. Sec. 1101 et seq</p>	<p>6. Collateralization of deposits exceeding insurance limits.</p> <p>7. Other information required by the Board.</p> <p>The Board directs the Chief Executive Officer or designee to establish administrative regulations that will ensure compliance with this policy, including a disclosure form for designated individuals involved in the investment process and/or required written statements for advisors and bidders.</p> <p>Investments permitted by this policy are those defined in law, which are collateralized in accordance with applicable laws.</p> <p>All securities shall be purchased in the name of the school, and custody of the securities shall be specified within the school’s investment program.</p> <p>An exception to purchases in the name of the charter school is permitted for the purchase of shares of an investment company that is or conducts business voluntarily in compliance with applicable law.</p> <p>All investment advisors or bidders shall verify in writing that they have received a copy of this Board policy. Such written statement shall indicate that they have read and understand this policy and all applicable laws related to charter school investments, along with their intent to comply fully with these requirements.</p> <p>The charter school shall require all investment advisors/bidders to submit annually any or all of the following, as appropriate:</p> <ol style="list-style-type: none"> 1. Audited financial statements. 2. Proof of National Association of Securities Dealers (NASD) certification. 3. Proof of state registration. <p><u>Disclosure</u></p> <p>Designated officers and employees involved in the school’s investment process shall disclose any personal business activity that could conflict with the proper execution and management of the investment program or could impair their ability to make impartial decisions.</p>
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<p>Pol. 619</p>	<p><u>Audit</u></p> <p>The Board directs that all investment records be subject to annual audit by the charter school’s independent auditors.</p> <p>The audit shall include but not be limited to independent verification of amounts and records of all transactions, as deemed necessary by the independent auditors.</p> <p>It shall be the responsibility of the investment advisor and/or bidder to maintain necessary documents to permit independent audit of the charter school’s investments.</p>
<p>SC 218, 440.1 GASB Stmt 40</p>	<p><u>Compliance With GAAP</u></p> <p>The following is intended to guide school investments as limited by law:</p> <ol style="list-style-type: none">1. School funds shall not be invested in foreign currency and shall have no related risk that would require disclosure pursuant to GASB Statement 40.2. School investments shall limit the exposure to loss of principal due to market changes in interest rates. To accomplish this, investments of this nature shall be limited to not more than fifty (50) percent of school funds available for investment on any single maturity date.3. School investments in authorized instruments that are not backed by the “full faith and credit” of the federal or state government shall be limited to those with the highest credit rating available for such instruments issued by a recognized organization. <p>If, after purchase, the rating of any instrument is reduced and no longer in compliance with Board policy, the individual responsible for school investments shall replace the investment immediately upon receipt of notice of the rating change and notify the Board of the rating change, action taken and replacement investment.</p> <ol style="list-style-type: none">4. When school funds are invested in any one (1) issuer other than designated depository accounts (which includes external investment pools), and securities issued or explicitly guaranteed by the U.S. Government (owned directly by the school), the amount of the investment shall be unlimited, but the Board shall be notified of such investment monthly.

<p>SC 440.1 72 P.S. Sec. 3836 et seq</p>	<p>5. For purposes of interest rate disclosure in the annual financial report, the method of determining interest rate risk shall be based on weighted average maturity.</p> <p><u>Protection Of Bank Balances In Excess Of FDIC Limits</u></p> <p>When school cash is deposited in an authorized depository, if the cash balance exceeds the insurance limits, school funds shall be collateralized pursuant to law.</p> <p>The collateral shall be limited to:</p> <ol style="list-style-type: none">1. Investments authorized by law.2. Corporate bonds.3. Stocks.4. Other investments legally authorized. <p>It shall be the responsibility of the Business Manger to verify with the depository the value of the instrument(s) based on the instrument being “marked to market.”</p> <p>Verification of the value of the collateral instrument(s) shall occur quarterly.</p> <p>Following a review of valuation, the Business Manager may request an additional review by the charter school’s investment advisors or financial consultant, and shall require additional collateral if the existing collateral has declined in value and exposes the school to potential loss of principal. The Board shall be advised of the status of the valuation review and any additional collateral at the first meeting following the review.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 218, 440.1, 621, 622, 623 Article XVII - A</p> <p>Local Government Unit Debt Act – 53 Pa. C.S.A. Sec. 8001 et seq.</p> <p>Public Officials and Employee Ethics Act – 65 Pa. C.S.A. Sec. 1101 et seq.</p> <p>Security of Public Deposits – 72 P.S. Sec. 3836 et seq.</p> <p>Investment Companies, Title 17, Code of Federal Regulations – 17 CFR Part 270</p>
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	<p>Governmental Accounting Standards Board, Statement No. 40</p> <p>Board Policy – 000, 619</p>
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NEW DAY CHARTER SCHOOL

SECTION: FINANCES

TITLE: BUDGET PREPARATION

ADOPTED: February 10, 2011

REVISED:

603. BUDGET PREPARATION	
<p>1. Purpose</p>	<p>The Board considers preparation of an annual budget to be one of its most important responsibilities because the budget is the financial reflection of the charter school’s educational plan. The budget shall be designed to support the educational plan in a comprehensive and efficient manner, to maintain leased or owned charter school facilities, and to honor charter school obligations.</p>
<p>2. Authority SC - Art. XVII-A SC 687</p>	<p>The Board recognizes its obligation to the taxpayers to approve only those expenses reasonably required to provide an educational program suitable to the needs and goals of this charter school and its students.</p>
<p>3. Delegation of Responsibility SC 433, 601, 687 53 P.S. Sec. 6926.301 et seq Pol. 604</p>	<p>In order to ensure adequate time for preparation and review of the proposed/ preliminary budget, the Board directs the Business Manager to present to the Board all available information associated with the budget at least ninety (90) days prior to final adoption.</p> <p>In preparing the budget, the responsible administrator shall set general priorities for expenditures for:</p> <ol style="list-style-type: none"> 1. Staff necessary to maintain current programs. 2. Technology, equipment and supplies necessary to maintain current programs. 3. Additional staff necessary to improve or expand current programs. 4. New technology, equipment and supplies necessary to improve or expand current programs. <p>When presented for Board review, the proposed budget shall contain:</p> <ol style="list-style-type: none"> 1. Estimated revenue and expenditures in each financial category for the previous fiscal year.

<p>53 P.S. Sec. 6926.301 et seq</p>	<ol style="list-style-type: none">2. Estimated revenue and expenditures in each financial category for the upcoming fiscal year.3. Student enrollment for the upcoming school year.4. Amount of surplus anticipated at the end of the current fiscal year.5. Explanation of each item of expense proposed, upon request.6. Listing of all exceptions for which the charter school may be eligible. <p>References:</p> <p>School Code – 24 P.S. Sec. 433, 601, 687 Article XVII - A</p>
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NEW DAY CHARTER SCHOOL

SECTION: FINANCES

TITLE: FISCAL OBJECTIVES

ADOPTED: February 10, 2011

REVISED: June 9, 2011

601. FISCAL OBJECTIVES	
<p>1. Purpose</p>	<p>The Board recognizes its responsibility to taxpayers to ensure that public monies expended by the charter school are utilized for delivery of the educational program in a manner that mandates full value to the taxpayers, and that adequate procedures and records are established to ensure that end.</p>
<p>2. Authority SC 439, 601, 602, 609, 610, 623, 631, 634, 664, 687, 690, 751, 807.1, 1155 SC - Art. XVII-A SC 218</p>	<p>The Board has the authority and responsibility to prepare and adopt the budget, approve bids, and approve each expenditure of the charter school.</p> <p>The charter school shall submit an annual financial report to the Secretary of Education by October 31 of each year, in accordance with law and the reporting standards established by the Pennsylvania Department of Education.</p>
<p>3. Delegation of Responsibility</p>	<p>To meet the goals of this policy, the Board directs the Business Manager to establish sound accounting procedures based upon recommendations of the charter school auditor and state and federal government, institute effective business practices, and recommend appropriate equipment and technology when necessary.</p> <p>The Business Manager shall review monthly the financial operations, report to the Board on effectiveness and recommended improvements, and prepare administrative procedures for sound charter school fiscal operations.</p>

601. FISCAL OBJECTIVES - Pg. 2

	<p>References:</p> <p>School Code – 24 P.S. Sec. 218, 439, 601, 602, 609, 610, 631, 634, 672, 687, 690, 751, 807.1, 1155, XVII - A</p> <p>Board Policy – 602, 603, 604, 610, 611, 612, 614, 616, 619</p>
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NEW DAY CHARTER SCHOOL

SECTION: FINANCES

TITLE: FUND BALANCE

ADOPTED: February 9, 2012

REVISED:

<p>1. Purpose</p> <p>2. Authority SC – Art. XVII – A SC – 2-218</p> <p>3. Definitions</p>	<p style="text-align: center;">620. FUND BALANCE</p> <p>The Board recognizes that the maintenance of adequate working capital is fiscally responsible and advantageous to the charter school. The Board also recognizes that a positive fund balance is essential to the preservation of sound fiscal condition for the charter school. All assets contained in the fund balance shall be maintained in accordance with this policy.</p> <p>The Board directs that the fund balance reporting shall be consistent with Governmental Accounting Standards Board (GASB) Statement 54, with Charter School Law, and with the Pennsylvania School Code.</p> <p>Fund balance is a measurement of available financial resources. Fund balance is the difference between total assets and total liabilities in each fund.</p> <p>Governmental Accounting Standards Board (GASB) Statement 54 classifies fund balances based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts shall be reported in the following classifications:</p> <p>Nonspendable - amounts that cannot be spent because they are in a nonspendable form (e.g., inventory) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).</p> <p>Restricted - amounts limited by external parties, or legislation (e.g., grants or donations).</p> <p>Committed - amounts limited by Board policy (e.g., Board approved committed funds, future anticipated costs).</p> <p>Assigned - amounts that are intended for a particular purpose, such as segregation of an amount intended to be used at some time in the future.</p> <p>Unassigned - amounts available for consumption or not restricted in any manner.</p>
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<p>4. Guidelines</p>	<p>The fund balance shall be determined after the end-of-year independent audit is completed. After the Nonspendable, Restricted, Comitted and Assigned allocations have been established; the charter school will strive to maintain an unassigned general fund balance of at least 3/12 (three twelve's) of the total tuition revenue from the following year's budget.</p> <p>The Board may, at any time, authorize changes in committed and/or assigned fund balances to meet the financial needs of the charter school.</p>
<p>5. Delegation of Responsibility</p>	<p>The responsibility for designating funds to specific classifications shall be as follows:</p> <ol style="list-style-type: none">1. Nonspendable – may be assigned by the Business Manager.2. Restricted – may be assigned by the Business Manager.3. Committed – shall be assigned by the Board.4. Assigned – may be assigned by the Finance Committee or Business Manager. <p>The Chief Executive Officer or designee shall be responsible for the enforcement of this policy.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 2-218 GASB Statement #54</p>

NEW DAY CHARTER SCHOOL

SECTION: FINANCES

TITLE: CHARTER SCHOOL AUDIT

ADOPTED: October 9, 2008

REVISED: February 10, 2011
June 9, 2011

619. CHARTER SCHOOL AUDIT	
<p>1. Purpose SC 408, 2401 65 P.S. Sec. 66.1 65 P.S. Sec. 261</p>	<p>The Board recognizes the importance of the public's right to have access to the public records of the charter school, including public financial records. The public has the right under law to inspect and procure copies of the annual audit conducted by the charter school's accountants and the audit conducted by the Auditor General's office.</p>
<p>2. Authority SC 2401 SC – Art. XVII - A</p>	<p>The Board shall employ an independent, certified public accountant to conduct a annual charter school audit in conformance with prescribed and legal standards. The completed audit shall be presented to the Board for its examination and approval.</p> <p>The Board recognizes its obligation to represent the best interests of all its constituents. Therefore, the Board shall make the results of both the charter school's accountants' audit and the Auditor General's audit available to the public at the business office of the charter school.</p>
<p>3. Delegation of Responsibility SC 218</p>	<p>The Chief Executive Officer and the Board Secretary shall annually, by December 31, submit a signed statement to the Pennsylvania Department of Education certifying that the financial statements of the charter school have been properly audited pursuant to law and that in the independent auditor's opinion, the financial information submitted in the annual financial report is materially consistent with the audited financial statements. If the financial information is not deemed materially consistent, the charter school shall submit a revised annual financial report no later than December 31.</p>

	<p>References:</p> <p>School Code – 24 P.S. Sec. 218, 408, 437, 2401, 2408, 2441, XVII – A</p> <p>Right-to-Know Law – 65 P.S. Sec 67.101 et seq.</p> <p>Board Policy - 801</p>
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NEW DAY CHARTER SCHOOL
FINANCIAL STATEMENTS AND
AUDITOR'S REPORT ON
BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013

CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
Required Supplementary Information Management's Discussion and Analysis	3 - 12
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	13
Statement of Activities	14
Fund Financial Statements	
Governmental Funds	
Balance Sheet	15
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes in Fund Balances	17
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	18
Notes to Financial Statements	19 - 27
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	28
Notes to Budget and Actual Comparison - General Fund	29
SUPPLEMENTARY INFORMATION	
Schedule of Expenditures	30 - 31

Young, Oakes, Brown & Company, P.C.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
New Day Charter School
2527 U.S. Highway 522 South
McVeytown, Pennsylvania 17051-9717

We have audited the accompanying financial statements of the governmental activities and the major fund of the New Day Charter School as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the New Day Charter School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the New Day Charter School as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in 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 and budgetary comparison information on pages 3 through 12 and 28 to 29 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the New Day Charter School's basic financial statements. The schedule of expenditures is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of expenditures 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 our opinion, the schedule of expenditures is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Young, DeLee, Brown & Company, P.C.

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
Required Supplementary Information (RSI)
June 30, 2013

The discussion and analysis of New Day Charter School's financial performance provides an overall review of the School's financial activities for the fiscal year ended June 30, 2013. The intent of this discussion and analysis is to look at the School's financial performance as a whole; readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the School's financial performance.

The Management Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements -- and Management's Discussion and Analysis -- for State and Local Governments issued June 1999.

FINANCIAL HIGHLIGHTS

The assets of the New Day Charter School (NDCS) exceeded its liabilities at June 30, 2013 by \$473,306 (total net position). Of this amount, \$453,563 (unrestricted) may be used to meet the Charter School's ongoing operational financial needs.

The Charter School's adjusted total net position decreased by \$40,520 from the prior year. This decrease is primarily the result of a student enrollment being less than projected.

At June 30, 2013, NDCS's governmental funds reported combined ending fund balances of \$453,563, a decrease of \$20,496 in comparison with the prior year. Pursuant to GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions \$182,979 is classified as Nonspendable and \$270,584 is classified as Unassigned and is available for spending at the Charter School's discretion.

At the end of the current fiscal year, the Unassigned fund balance for the general fund was about eighteen percent of total general fund expenditures.

Fiscal year 2012-13 is the tenth year of operations for the New Day Charter School (NDCS). The Charter School enrolled a total of 175 students throughout the year. At the end of the school year, active enrollment was 147 students which is an increase of about 56% from the prior year. Of these 147 students enrolled at year-end, 21 graduated and 101 re-enrolled for the 2013-14 school year. The 25 students that did not re-enroll for the 2013-14 school year students either transferred to another LEA or dropped-out over the summer.

USING THE ANNUAL FINANCIAL REPORT (AFR)

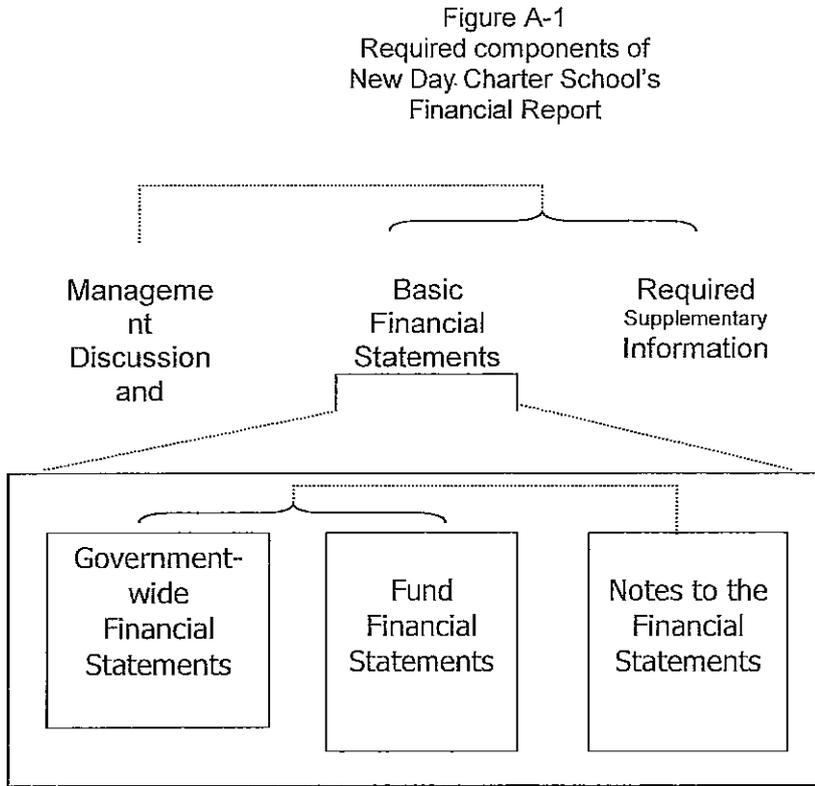
The first two statements are government-wide financial statements -- the Statement of Net Position and the Statement of Activities. These provide both long-term and short-term information about the Charter School's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the Charter School's operations in more detail than the government-wide statements. The governmental funds statements tell how general Charter School services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

NEW DAY CHARTER SCHOOL
HUNTINGDON, PENNSYLVANIA

Figure A-1 shows how the required parts of the Financial Section are arranged and relate to one another:



**NEW DAY CHARTER SCHOOL
HUNTINGDON, PENNSYLVANIA**

Figure A-2 summarizes the major features of the Charter School's financial statements, including the portion of the Charter School they cover and the types of information they contain. The remainder of this overview section of management discussion and analysis explains the structure and contents of each of the statements.

Figure A-2

	Government- wide Statements	Governmental Funds
Scope	Entire Charter School	The activities of the Charter School that are not proprietary or fiduciary, such as education, administration and community services
Required financial statements	Statement of Net Position, Statement of Activities	Balance Sheet, Statement of Revenues, Expenditures, and Changes in Fund Balance
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of inflow-outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

**NEW DAY CHARTER SCHOOL
HUNTINGDON, PENNSYLVANIA**

OVERVIEW OF FINANCIAL STATEMENTS

Government-wide Statements

The government-wide statements report information about the Charter School as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Charter Schools net position and how it has changed. Net position, the difference between the Charter School's assets and liabilities, are one way to measure the Charter School's financial health or position.

Over time, increases or decreases in the Charter School's net position is an indication of whether its financial health is improving or deteriorating, respectively.

To assess the overall health of the Charter School, you need to consider additional non-financial factors, such as changes in home district reimbursement rates, performance of the students, and program changes.

The government-wide financial statements of the Charter School are included in one category:

- **Governmental activities** – All of the Charter School's basic services are included here, such as instruction and administration. Reimbursements/Tuition from home districts and state grants finance most of these activities.

Fund Financial Statements

The Charter School's fund financial statements, which begin on Page 15, provide detailed information about the most significant funds -- not the Charter School as a whole.

Governmental funds – All of the Charter School's activities are reported in governmental funds, which focus on the determination of financial position and change in financial position, not on income determination. They 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 Charter School's operations and the services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the Charter School's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

**NEW DAY CHARTER SCHOOL
HUNTINGDON, PENNSYLVANIA**

FINANCIAL ANALYSIS OF THE CHARTER SCHOOL

The Charter School's total net position was \$473,306 at June 30, 2013 and \$513,826 at June 30, 2012.

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

	<u>Governmental Activities</u>	
	<u>2013</u>	<u>2012</u>
Current and Other Assets	\$ 684,846	\$ 667,746
Capital Assets	\$ 19,743	\$ 39,767
Total Assets	\$ 704,589	\$ 707,513
Current Liabilities	\$ 231,283	\$ 193,687
Long-Term Liabilities	\$ 0	\$ 0
Total Liabilities	\$ 231,283	\$ 193,687
 Net Position		
Invested in capital assets, net of related debt	\$ 19,743	\$ 39,767
Unrestricted	\$ 453,563	\$ 474,059
Total Net Position	\$ 473,306	\$ 513,826

The increase in Current and Other Assets from the prior year is the result of a combination of an increase in amounts Due from Other Governments of about \$26,000, an increase in Cash of about \$16,500, and an increase in inventory of about \$6,500 all offset by a decrease in Prepaid Expenses over \$32,000.

The increase in Current Liabilities from the prior year is primarily the result of an increase in Accounts Payable and an increase Accrued Salaries and Benefits.

Currently, the Charter School's Net Position is almost 96% Unrestricted Net Assets.

The results of this year's operations as a whole are reported in the Statement of Activities on Page 14. All expenses are reported in the first column. Specific charges, grants, and subsidy reimbursements that directly relate to specific expense categories are represented as program revenues. General revenue is made up of interest income and miscellaneous income generated from the sale of assets.

**NEW DAY CHARTER SCHOOL
HUNTINGDON, PENNSYLVANIA**

Table A-2 takes the information from the Statement of Activities, rearranges it slightly, so you can see our total revenues for the year.

Table A-2
Fiscal Year ended June 30, 2013 and 2012
Changes in Net Position

	<u>Governmental Activities</u>	
	<u>2013</u>	<u>2012</u>
Revenues		
Program Revenues:		
Operating grants and contributions	\$1,451,982	\$1,241,227
General revenues:		
Interest and Miscellaneous income	<u>296</u>	<u>322</u>
Total revenues	<u>\$1,452,278</u>	<u>\$1,241,549</u>
Expenses		
Instruction	\$642,620	\$619,176
Instructional student support	105,522	107,673
Administrative and financial support	456,712	473,968
Operations and Maintenance of Plant	225,773	216,163
Pupil Transportation	<u>62,171</u>	<u>85,203</u>
Total expenses	<u>\$1,492,798</u>	<u>\$1,502,183</u>
Increase (decrease) in net position	<u>(\$ 40,520)</u>	<u>(\$ 260,634)</u>

The following tables present the expenses of the Governmental Activities of the Charter School.

**NEW DAY CHARTER SCHOOL
HUNTINGDON, PENNSYLVANIA**

Table A-3 compares 2011-12 year to 2012-13 year and summarizes the Charter School's functions and programs - instructional programs, instructional student support, administrative and financial, operation and maintenance of plant, and pupil transportation as well as each program's net cost (total cost less revenues generated by the activities). This table also shows the net costs offset by the other unrestricted grants, subsidies and contributions to show the remaining financial needs supported by local and other miscellaneous revenues.

Table A-3
Fiscal Year ended June 30, 2013 and 2012
Governmental Activities

<u>Functions/Programs</u>	<u>Total Cost of Services</u>		<u>Net (Expense) / Revenue</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Instruction	\$642,620	\$619,176	\$44,999	(\$39,154)
Instructional student support	105,522	107,673	(\$10,016)	(\$20,832)
Administrative and financial	456,712	473,968	(\$49,811)	(\$129,629)
Operation and Maintenance of Plant	225,773	216,163	(\$19,371)	(\$48,991)
Pupil Transportation	<u>62,171</u>	<u>85,203</u>	<u>(\$ 6,617)</u>	<u>(\$ 22,350)</u>
Total governmental activities	<u>\$1,492,798</u>	<u>\$1,502,183</u>	<u>(\$40,816)</u>	<u>(\$260,956)</u>
Add:				
Unrestricted grants, subsidies, interest income, miscellaneous income			\$296	\$322
Increase(decrease) in net assets			<u>(\$40,520)</u>	<u>(\$260,634)</u>

The Statement of Revenues, Expenditures, and Changes in Fund Net Assets for the governmental fund provides additional details of the actual results of operations.

NEW DAY CHARTER SCHOOL
HUNTINGDON, PENNSYLVANIA

THE CHARTER SCHOOL FUNDS

At June 30, 2013, the Charter School governmental funds reported a combined fund balance of \$453,563, a decrease of \$20,496 from the prior year. This decrease is primarily the result of student enrollment being less than planned:

General Fund:

Specifically, revenue from local sources was \$92,172 less than budget. State, Federal, and other revenue sources were a combined \$18,187 less than budget. The decreases in revenue were offset by decreases in several expenditure categories totaling \$89,863.

General Fund Budget

The original 2012-13 budget was submitted in the amount of \$1,562,637 and included a reserve of \$693. Budget transfers may be approved which more closely align the projected budget with actual expenditures of the Charter School. All transfers/adjustments are confirmed at the time the annual audit is accepted, which is after the end of the fiscal year, which is not prohibited by state law. A schedule showing the Charter School's budget amounts compared with amounts actually paid and received is provided on Page 28.

A reduction in Regular Program expenditures generated a positive budget variance primarily because of a reduction in wage and benefit expenditures. Administrative Services expenditures were reduced because a replacement for the principal who retired in August 2012 was not sought and filled until mid-year. Expenditures for student transportation were reduced by eliminating transportation of non-chartering district students.

The shortfall in budgeted revenues was primarily caused by student enrollment being somewhat less than planned and also because of reductions in student tuition reimbursement rates.

CAPITAL ASSET AND DEBT ADMINISTRATION

CAPITAL ASSETS

At June 30, 2013, the Charter School had invested \$19,743 in various technology equipment and furniture and fixtures used by the administrative and instructional staff

Table A-4
Governmental Activities
Capital assets - net of depreciation

	<u>2013</u>	<u>2012</u>
Computer Equipment	<u>\$19,743</u>	<u>\$39,767</u>

**NEW DAY CHARTER SCHOOL
HUNTINGDON, PENNSYLVANIA**

ECONOMIC CONDITIONS AND OUTLOOK

New Day Charter School (NDCS) experiences fluctuations in its enrollment throughout each school year. As a public school, NDCS must accept all students choosing to attend the school. Prior to the 2012-13 school year enrollments were declining. During the 2012-13 school year and on into 2013-14 enrollments have increased. Empirical evidence gathered from enrollment applications suggests that an increasing number of students are choosing to attend New Day because of a more positive image of the school as opposed to students leaving unacceptable environments.

The school will continue to use the online curriculum provided by Odysseyware in the 2013-14 school year. In addition to the curriculum, the school is using the common core assessment and remediation tool from Odysseyware. This tool is a comprehensive set of online assessments and instructional materials to help teachers identify students' competency levels against common core state standards and provide supplemental materials for targeted skills remediation and practice. It is important that student academic achievement in the school improves.

Fiscal year 2012-13 is the tenth year of operations for the New Day Charter School (NDCS). The Charter School enrolled a total of 175 students throughout the year. At the end of the school year, active enrollment was 147 students which is an increase of about 56% from the prior year. Of these 147 students enrolled at year-end, 21 graduated and 101 re-enrolled for the 2013-14 school year. The 25 students that did not re-enroll for the 2013-14 school year students either transferred to another LEA or dropped-out over the summer.

To start the 2013-14 school year a total of 135 students were enrolled with NDCS. This is an increase of 32% over last year at the start of school. At mid November 2013 there were almost 160 students enrolled with New Day CS.

Tuition is the main source of revenue for NDCS. The amount of tuition reimbursement is based on the aggregate daily membership of a given district. Each school district calculates tuition based on a PDE established formula. Tuition rates vary from one district to another and each district has a different rate for regular education and for special education students. The mix of regular and special education students times the average daily membership for each tuition type yields a given districts total tuition revenue. The aggregate revenue received from all districts yields the gross tuition revenue of NDCS. Tuition rates may increase or decrease year-to-year because of the myriad elements and economic factors that go in to the calculation and as such it is not reliable to project increases or decreases in gross revenue other than by using historical revenue tuition figures and estimated student enrollment.

At the time the 2013-14 budget was prepared, estimates based on historical figures coupled with anticipated enrollment were used to make revenue and expenditure projections. A figure of 130 students (member days) was used to project revenue. The prior year weighted average of \$10,650/member day was used to arrive at projected revenue of \$1,384,500. Because sending districts have experienced budget reductions our weighted average has decreased to about \$9,600/member day for 2013-14. However, we anticipate exceeding 130 member days by an amount sufficient to not only offset the reduction in our weighted average tuition rate but also generate a positive variance to budgeted tuition revenue of about \$100,000.

Title I funding continues to support reading and math instruction, specifically in the areas of curriculum development and professional development. IDEA funding continues to support the large special education population of the school, which was 38% of the total student population during the 2012-2013 year. The Title I School Improvement Grant is used for curriculum and for staff professional development. REAP grant funding is used for purchase and repair of student laptops. NDCS administrative staff continues to seek available grant funding and alternative resources to support the financial responsibilities of the school.

ECONOMIC CONDITIONS AND OUTLOOK (continued)

During the past three years the school has managed an increasingly smaller student population. Aligning resources with enrollment has been challenging as evidenced by a decline in the fund balance. The table below shows the net change in fund balance over time:

	Fund Balance				
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Beginning	1,081,319	1,312,980	902,390	694,685	474,059
Net Change	239,662	(437,882)	(207,705)	(220,626)	(20,496)
Adjustments	(8,001)	27,292	0	0	0
Ending	1,312,980	902,390	694,685	474,059	453,563

Although there was a reduction in the fund balance for 2012-13, the magnitude of the loss was substantially less than the three prior years which bodes well for a positive contribution for 2013-14 given current student enrollment levels. Increasing enrollment is not without challenges however, in terms of resources needed to support the student population. NDSC will monitor available resources to ensure it continues to provide appropriate educational services.

NDCS is looking beyond the current year in terms of fiscal management. In preparation for the 2014-15 budget the school is evaluating the impact of ever increasing costs, particularly in the areas of healthcare insurance and retirement benefits. Changes to benefit cost sharing, instructional delivery methods, and other specific expenditure line items will be considered.

CONTACTING THE CHARTER SCHOOL FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, parents, students, and member districts with a general overview of the Charter 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 financial information, please contact Dr. Julia M. Cigola, Chief Executive Officer for New Day Charter School at, 256 S 5th Street, Huntingdon, PA 16652, (814) 643-7112.

NEW DAY CHARTER SCHOOL
STATEMENT OF NET POSITION
JUNE 30, 2013

	<u>Governmental Activities</u>
 <u>ASSETS</u>	
<u>Current Assets</u>	
Cash and Cash Equivalents	\$ 81,751
Due from Other Governments	420,117
Inventory	6,483
Prepaid Expenses	<u>176,495</u>
Total Current Assets	\$684,846
 <u>Capital Assets</u>	
Capital Assets of \$310,971, Net of Accumulated Depreciation of \$291,228	\$ 19,743
TOTAL ASSETS	<u>\$704,589</u>
 <u>LIABILITIES AND NET POSITION</u>	
<u>Current Liabilities</u>	
Due to Other Governments	\$ 31,058
Accounts Payable	100,036
Accrued Salaries and Benefits	91,263
Payroll Deductions and Withholdings	202
Deferred Revenue	6,870
Other Current Liabilities	<u>1,854</u>
Total Current Liabilities	\$231,283
 <u>Net Position</u>	
Invested in Capital Assets, Net of Related Debt	\$ 19,743
Unrestricted	<u>453,563</u>
Total Net Position	\$473,306
TOTAL LIABILITIES AND NET POSITION	<u>\$704,589</u>

See Accompanying Notes and Independent Auditor's Report

**NEW DAY CHARTER SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Expenses</u>	<u>Program Revenues</u> <u>Operating Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u> <u>Governmental Activities</u>
<u>Functions/Programs</u>			
<u>Governmental Activities</u>			
Instruction	\$ 642,620	\$ 687,619	\$ 44,999
Instructional Student Support	105,522	95,506	(10,016)
Administrative and Financial Support Services	456,712	406,901	(49,811)
Operation and Maintenance of Plant Services	225,773	206,402	(19,371)
Pupil Transportation	<u>62,171</u>	<u>55,554</u>	<u>(6,617)</u>
Total Governmental Activities	<u>\$1,492,798</u>	<u>\$1,451,982</u>	<u>(\$ 40,816)</u>
<u>General Revenues</u>			
Investment Earnings			\$ 96
Sale of Fixed Assets			<u>200</u>
Total General Revenues			<u>\$ 296</u>
Change in Net Position			(\$ 40,520)
<u>Net Position</u> – Beginning			<u>513,826</u>
<u>Net Position</u> – Ending			<u>\$ 473,306</u>

See Accompanying Notes and Independent Auditor's Report

NEW DAY CHARTER SCHOOL
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2013

**General
Fund**

ASSETS

Cash and Cash Equivalents	\$ 81,751
Due from Other Governments	420,117
Inventory	6,483
Prepaid Expenses	<u>176,495</u>
TOTAL ASSETS	\$684,846

LIABILITIES AND FUND BALANCES

Liabilities

Due to Other Governments	\$ 31,058
Accounts Payable	100,036
Accrued Salaries and Benefits	91,263
Payroll Deductions and Withholdings	202
Deferred Revenue	6,870
Other Current Liabilities	<u>1,854</u>
Total Liabilities	\$231,283

Fund Balances

Unassigned	\$270,584
Nonspendable	<u>182,979</u>
Total Fund Balance	\$453,563

**TOTAL LIABILITIES
AND FUND BALANCES**

\$684,846

See Accompanying Notes and Independent Auditor's Report

NEW DAY CHARTER SCHOOL
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
YEAR ENDED JUNE 30, 2013

Total Fund Balances – Governmental Funds	\$453,563
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets of \$310,971, net of accumulated depreciation of \$291,228, are not financial resources and, therefore, are not reported in the funds.	<u>19,743</u>
Total Net Position – Governmental Activities	<u>\$473,306</u>

See Accompanying Notes and Independent Auditor's Report

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

	<u>General Fund</u>
<u>Revenues</u>	
<u>Local Sources</u>	
Earnings on Investments	\$ 96
Federal Revenue Received from Other Pennsylvania Public Schools	41,931
Receipts from Other Local Educational Agencies in Pennsylvania	1,259,232
All Other Local Revenues Not Specified	1,349
<u>State Sources</u>	
Revenue for Retirement Payments	47,236
Revenue for Health Services	1,469
Rental and Sinking Fund Payments	13,954
<u>Federal Sources</u>	
Revenue from Federal Grants	<u>87,011</u>
Total Revenues	<u>\$1,452,278</u>
<u>Expenditures</u>	
Current:	
Instruction	\$ 626,662
Support Services	<u>846,112</u>
Total Expenditures	<u>\$1,472,774</u>
Net Change in Fund Balance	(\$ 20,496)
<u>Fund Balance</u> - July 1, 2012	<u>474,059</u>
<u>Fund Balance</u> - June 30, 2013	<u>\$ 453,563</u>

See Accompanying Notes and Independent Auditor's Report

NEW DAY CHARTER SCHOOL
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
JUNE 30, 2013

Total Net Change in Fund Balances – Governmental Funds (\$ 20,496)

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 allocated over their estimated useful lives as depreciation expense. This represents the amount by which capital outlays exceed depreciation expense in the current period. (20,024)

Change in Net Position of Governmental Activities (\$ 40,520)

See Accompanying Notes and Independent Auditor's Report

NEW DAY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

Note 1: Summary of Significant Accounting Policies

Description of School

The New Day Charter School (the School) operates one school in Huntingdon County, Pennsylvania. The School operates under current standards prescribed by the Pennsylvania Department of Education in accordance with the provision of the School Laws of Pennsylvania. The School operates under a nine-member Board of Trustees.

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

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. Certain of the significant changes in the Statement include the following:

- The financial statements include:

A Management's Discussion and Analysis (MD&A) providing an analysis of the School's overall financial position and results of operations.

Financial statements prepared using full-accrual accounting for all of the School's activities.

- A change in the fund financial statements to focus on the major funds.

These items are reflected in the accompanying financial statements (including notes to financial statements).

The Reporting Entity

The New Day Charter School, for financial reporting purposes, presents the general fund, which is relevant to the operations of the school. The initial financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the New Day Charter School.

The New Day Charter School is a not-for-profit organization but is reported as a governmental organization because it has one or more of the following characteristics:

- a. Popular election of officers or appointment (or approval) of a controlling majority of the members of the organization's governing body by officials of one or more state or local governments;
- b. The potential for unilateral dissolution by a government with the net position reverting to a government; or
- c. The power to enact and enforce a tax levy.

NEW DAY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

The Reporting Entity (Continued)

As required by generally accepted accounting principles, these financial statements present the entity; and upon the application of accounting and legal criteria, the financial statements do not include any other organization since no potential component units exist.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the School.

The statement of activities demonstrates the degree to which the direct expense of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include 1) charges to students or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

Interest income and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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. Most 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 (available if they are collected within 60 days of the end of the current fiscal period); however, certain grant revenue from other governmental units are considered available when the corresponding expenditures are incurred, even though collection may occur subsequent to sixty days after the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is due.

The School reports the following major governmental fund:

General Fund

The general fund is the School's primary operating fund. It accounts for all financial resources of the School, except those specifically required by law to be accounted for in another fund.

NEW DAY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

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

Private-sector standards of accounting, and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Amounts reported as *program revenues* include (1) charges for student tuition, fees, rental, material, supplies, or services, provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues.

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

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration of the general fund.

Encumbrances outstanding at year-end are reported as reservations of governmental fund balances since they do not constitute expenditures or liabilities.

There were no encumbrances outstanding as of June 30, 2013.

Cash and Cash Equivalents

Cash and temporary investments consist of cash on hand and demand deposits.

Income Taxes

The New Day Charter School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and did not conduct unrelated business activities. Therefore, the New Day Charter School has made no provision for federal income taxes in the accompanying financial statements.

Inventories

Computers that cost below the Charter School's capitalization policy are carried in an inventory account at the lower of cost or market value on the government-wide financial statements and are subsequently charged to expense as they lose value. Management has estimated that these computers lose one third of their value each year.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates.

NEW DAY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

Fund Equity

Beginning with fiscal year 2011, the School implemented GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications described in the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - amounts that are not in a spendable form (such as inventory) or are required to be maintained intact;
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; 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 balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The School establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund. Assigned fund balance is established by the School through adoption or amendment of the budget as intended for specific purposes (such as the purchase of fixed assets, construction, debt service, or for other purposes). Committed and assigned fund balance are considered to have been spent when an expenditures is incurred for purposes for which these fund balances as well as unassigned could be used.

Note 2: Due from Other Governments

Due from Other Governments represents the amounts due from various school districts at June 30, 2013, who had students that attended the New Day Charter School during the 2012-2013 school year.

Note 3: Deposits and Investments

Deposits

At June 30, 2013, the carrying amount of the governmental fund deposits was \$81,751 and the bank balance was \$116,276, all of which was covered by federal depositors insurance.

NEW DAY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013
(CONTINUED)

Note 3: Deposits and Investments (Continued)

Deposits (Continued)

Custodial credit risk for deposits is the risk that in the event of a bank failure, the School's deposits may not be returned or the School will not be able to recover collateral securities in the possession of an outside party. The School's policy require that deposits be insured by the Federal Deposit Insurance Corporation or the National Credit Union Share Insurance Fund 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 shall be pledged by the depository and obligations of the United States of America, Commonwealth of Pennsylvania, or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth, or of any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.

Deposits of the School's reporting entity are insured or collateralized by securities held by the pledging financial institution or collateralized by securities held by the pledging financial institution's trust department or agent but not in the School's name.

Investments

Investments, if any, are categorized into these three categories of credit risk:

1. Uncollateralized.
2. Collateralized by securities held by the pledging financial institution.
3. Collateralized by securities held by the pledging financial institution's department or agent, but not in the School's name.

As of June 30, 2013, the School had no investments.

School's Investment Policies

As of June 30, 2013, the School did not have a formal investment policy; rather the investment made, if any, would comply with the State Statues and the Pennsylvania School Code, which permits investments in U. S. treasury bills, short-term obligations of the United States Government or its agencies or instrumentalities, deposits in savings accounts or time deposits or share accounts of institutions insured by the Federal Deposit Insurance Corporation or the National Credit Union Share Insurance Fund 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 shall be pledged by the depository and obligations of the United States of America, Commonwealth of Pennsylvania, or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth, or of any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

NEW DAY CHARTER SCHOOL
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2013
 (CONTINUED)

Note 3: Deposits and Investments (Continued)

School's Investment Policies (Continued)

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. **Concentration of credit risk** is the risk of loss attributed to the magnitude of the School's investments in a single issuer.

For investments, **custodial credit risk** is the risk that, in the event of the failure of the counterparty, the School will not be able to recover the value of its investments or collateral securities in the possession of an outside party. The School complies with collateralization requirements of State Statutes.

Note 4: Capital Assets

The capital assets with useful lives of more than one year are stated at cost and comprehensively reported in the government-wide financial statements. These assets are capitalized beginning with cost of \$1,500 or more. The cost of normal maintenance and repairs that do not add to the asset value are expensed. Capital assets are depreciated using the straight-line method.

Estimated useful lives, in years, for depreciable assets are as follows:

Computers and Equipment 5 years

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental Activities</u>				
Capital Assets, being depreciated:				
Furniture and Equipment	\$310,971	\$ 0	\$0	\$310,971
Accumulated Depreciation for:				
Furniture and Equipment	(271,204)	(20,024)	0	(291,228)
Total Capital Assets, being depreciated, Net	\$ 39,767	(\$20,024)	\$0	\$ 19,743
	=====	=====	=	=====

Depreciation expense was charged to functions of the School as follows:

Instruction	\$ 5,622
Supporting Services:	
Administrative and Financial Support Services	<u>14,402</u>
Total Depreciation Expense, Governmental Activities	<u>\$20,024</u>

NEW DAY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013
(CONTINUED)

Note 5: Retirement Plans

Defined Benefit Plans

The School contributes to a governmental cost sharing multiple-employer defined benefit pension plans administered by the Public School Employees' Retirement Systems (PSERS). Benefit provisions of the plan are established under the provisions of the PSERS Code (the Code). The plan provides retirement and disability, legislatively mandated *ad hoc* cost-of-living adjustments, and healthcare insurance premium assistance to qualifying annuitants. PSERS issues a comprehensive annual financial report that includes financial statements and required supplementary information for the plan. A hard copy or CD of the report may be obtained by emailing contactPSERS@pa.gov or calling 1-888-973-7748. The CAFR is also available on the publication page of the PSERS website under financial reports.

Funding Policy

The contribution policy is established in the Public School Employees' Retirement Code and requires contributions by active members, employers, and the Commonwealth. Active members who joined the Public School Employees' Retirement System prior to July 22, 1983, contribute at 5.25 percent (Membership Class T-C) or at 6.50 percent (Membership Class T-D) of the member's qualifying compensation. Members who joined the Public School Employees' Retirement System on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25 percent (Membership Class T-C) or at 7.50 percent (Membership Class T-D) of the member's qualifying compensation. Members who joined the Public School Employees' Retirement System after June 30, 2001 and before July 1, 2011 contribute at 7.50 percent (automatic Membership Class T-D). For all new hires and for members who elected Class T-D membership, the higher contribution rates began with service rendered on or after January 1, 2002. Members who joined the System after June 30, 2011, automatically contribute at the Membership Class T-E rate of 7.50% (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% (base rate) of the member's qualifying compensation. Membership Class 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% and 9.50% and Membership Class T-F contribution rate to fluctuate between 10.30% and 12.30%. Contributions required of employers are based upon an actuarial valuation. For the fiscal year ended June 30, 2013, the rate of employer's contribution was 12.36 percent of covered payroll. The 12.36 percent rate is composed of a pension contribution rate of 11.5 percent for pension benefits and .86 percent for healthcare insurance premium assistance.

The School's contributions to the Public School Employees' Retirement Systems for the years ended June 30, 2013, 2012, and 2011 were \$80,812, \$59,322, and \$43,503, and employee contributions were \$43,717, \$51,507, and \$56,886. The School's contributions were equal to the required contributions for each year.

NEW DAY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013
(CONTINUED)

Note 6: Related Party Transactions

The School is cost sharing with the Tuscarora Intermediate Unit 11, a member district, for supplies and certain employee benefits as a cost reduction process.

Note 7: Risk Management

The school is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the school carries commercial insurance.

Note 8: Contingencies

Grantor agencies reserve the right to perform certain audit work in addition to the work performed by the school's independent auditors. Disallowed costs, if any, resulting from such additional work, would have to be absorbed by the school. Management does not believe that any significant costs will be incurred by the school if such additional audits should occur.

Note 9: Due to Other Governments

Due to Other Governments represents the amount due to various local educational agencies at June 30, 2013.

Note 10: On-Behalf Payments

Effective July 1, 2011, Charter Schools no longer qualify to receive on-behalf payments for social security. The amount recognized from revenues and expenditures for on-behalf payments relative to retirement for the year ended June 30, 2013 is \$48,594.

Note 11: Operating Leases

On August 2, 2007, the Charter School entered into a ten-year lease for a facility in Huntingdon, Pennsylvania, which will primarily support governmental activities. The total amount paid on this lease during the current year was \$103,500, all of which was expensed, and a prepayment of \$44,725 was amortized to rent expense. As a result, total rent expense for this facility during the current year totaled \$148,225.

In addition, on January 1, 2013, the Charter School entered into a six-month lease agreement for office space in Mifflintown, with a monthly payment of \$1,932. Rent expense during 2012-2013 totaled \$23,184. Effective August 1, 2013, the Charter School signed a three-year agreement for the office space in Mifflintown plus additional square footage in the same building. The monthly payment is \$5,540.

In addition, on February 14, 2011, the Charter School entered into an eighteen-quarter lease agreement for office equipment, with a quarterly payment of \$154. During the year, \$462 was expensed.

NEW DAY CHARTER SCHOOL
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2013
 (CONTINUED)

Note 11: Operating Leases (Continued)

The remaining noncancellable minimum rental payments for operating leases having initial lease terms in excess of one year are as follows:

<u>Year Ended June 30,</u>	<u>Amount</u>
2014	\$167,142
2015	170,596
2016	170,596
2017	<u>17,891</u>
	<u>\$526,225</u>

Note 12: Compensated Absences

It is the School's policy to permit employees to convert unused personal days to sick days, which will be paid to employees upon separation from the School's service.

Compensated absences for sick pay has not been accrued since it cannot be reasonably estimated. The Organization's policy is to recognize these costs when actually paid.

Note 13: Composition of Fund Balances

The School's various fund balances are comprised of the following:

<u>Nonspendable Fund Balance</u>	
Prepaid Expenses	\$176,495
	<u> </u>

Note 14: Subsequent Events

Management has evaluated subsequent events through October 31, 2013, the date the financial statements were available to be issued, and determined that no significant subsequent events required disclosures.

NEW DAY CHARTER SCHOOL
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	Final Budget Positive (Negative)
<u>Revenues</u>				
Local Sources	\$1,394,500	\$1,394,581	\$1,302,409	(\$ 92,172)
State Sources	67,036	62,659	62,658	(1)
Federal Sources	<u>101,101</u>	<u>105,197</u>	<u>87,011</u>	(18,186)
Total Revenues	<u>\$1,562,637</u>	<u>\$1,562,437</u>	<u>\$1,452,078</u>	<u>(\$ 110,359)</u>
<u>Expenditures</u>				
Regular Programs	\$ 438,020	\$ 468,211	\$ 432,162	\$ 36,049
Special Programs	192,273	146,212	146,212	0
Vocational Programs	0	48,288	48,288	0
Pupil Personnel Services	48,060	41,719	41,719	0
Instructional Staff Services	44,583	19,461	19,461	0
Administrative Services	361,635	361,791	337,973	23,818
Pupil Health	40,847	43,968	43,968	0
Business Services	120,833	116,285	116,285	0
Operation and Maintenance of Plant Services	222,676	224,535	224,535	0
Student Transportation Services	92,167	92,167	62,171	29,996
Short-Term Borrowing - Interests and Costs	<u>850</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$1,561,944</u>	<u>\$1,562,637</u>	<u>\$1,472,774</u>	<u>\$ 89,863</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 693	(\$ 200)	(\$ 20,696)	(\$ 20,496)
<u>Other Financing Sources/(Uses)</u>				
Sale of Fixed Assets	0	200	200	0
Budgetary Reserve	(693)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>(\$ 20,496)</u>	<u>(\$ 20,496)</u>
<u>Fund Balance</u> - Beginning of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 474,059</u>	<u>\$ 474,059</u>
<u>Fund Balance</u> - End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 453,563</u>	<u>\$ 453,563</u>

NEW DAY CHARTER SCHOOL
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO BUDGET AND ACTUAL COMPARISON
GENERAL FUND
JUNE 30, 2013

Budgetary Data

An operating budget is adopted each year for the general fund on a modified accrual basis of accounting.

The Pennsylvania School Code dictates specific procedures relative to adoption of the charter school's budget and reporting of its financial statements, specifically:

- The charter school is required to prepare an operating budget for the succeeding fiscal year.
- The board of directors may make transfers of funds appropriated to any particular item of expenditure during the last nine months of the fiscal year. An affirmative vote of a majority of all members of the board is required.
- Fund balances in the budgetary reserve may be appropriated based on resolutions passed by the Board of Trustees, which authorize the charter school to make expenditures.
- Included in the general fund budget are program budgets as prescribed by the state and federal agencies funding the program. These budgets are approved on a program-by-program basis by the state or federal funding agency.
- At the end of the year, any remaining amount in a budgeted item must be closed, as it is not permissible to carry the balance into the next year.
- The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

The expenditures of the School presented on the financial statements are classified by function.

NEW DAY CHARTER SCHOOL
SCHEDULE OF EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2013

Instruction

Regular Programs

Personnel Services - Salaries	\$ 225,667
Personnel Services - Employee Benefits	115,645
Purchased Professional and Technical Services	55,866
Other Purchased Services	12,340
Supplies	<u>22,644</u>
	\$ 432,162
	<hr/> <hr/>

Special Programs

Personnel Services - Salaries	\$ 80,088
Personnel Services - Employee Benefits	36,225
Purchased Professional and Technical Services	22,719
Other Purchased Services	1,927
Supplies	<u>5,253</u>
	\$ 146,212
	<hr/> <hr/>

Vocational Education

Other Purchased Services	\$ 48,288
	<hr/> <hr/>

Support Services

Pupil Personnel

Personnel Services - Salaries	\$ 30,672
Personnel Services - Employee Benefits	8,838
Purchased Professional and Technical Services	500
Other Purchased Services	<u>1,709</u>
	\$ 41,719
	<hr/> <hr/>

Instructional Staff

Personnel Services - Salaries	\$ 8,549
Purchased Professional and Technical Services	10,688
Other Purchased Services	100
Supplies	<u>124</u>
	\$ 19,461
	<hr/> <hr/>

Administration

Personnel Services - Salaries	\$ 237,153
Personnel Services - Employee Benefits	76,272
Purchased Property Services	4,720
Other Purchased Services	12,313
Supplies	7,395
Other	<u>120</u>
	\$ 337,973
	<hr/> <hr/>

NEW DAY CHARTER SCHOOL
 SCHEDULE OF EXPENDITURES
 FOR THE YEAR ENDED JUNE 30, 2013
 (CONTINUED)

Support Services (Continued)

Pupil Health

Personnel Services - Salaries	\$ 27,176
Personnel Services - Employee Benefits	16,227
Purchased Professional and Technical Services	55
Other Purchased Services	<u>510</u>
	\$ 43,968

Business

Personnel Services - Salaries	\$ 38,371
Personnel Services - Employee Benefits	16,783
Purchased Professional and Technical Services	60,228
Other Purchased Services	773
Supplies	21
Other	<u>109</u>
	\$ 116,285

Operation and Maintenance of Plant Services

Personnel Services - Salaries	\$ 7,935
Personnel Services - Employee Benefits	1,596
Purchased Property Services	195,425
Other Purchased Services	17,359
Supplies	<u>2,220</u>
	\$ 224,535

Student Transportation Services

Personnel Services - Salaries	\$ 29,943
Personnel Services - Employee Benefits	12,404
Other Purchased Services	<u>19,824</u>
	\$ 62,171

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

**Division of Federal Program
Consolidated Program Review**

2013-2014 School Year

**New Day CS
256 S. 5th Street, Huntingdon, PA 16652**

	<u>Name</u>	<u>Phone Number</u>	Check if Interviewed
Superintendent:	Steve Fleck	8146437112	<input checked="" type="checkbox"/>
Business Manager:	Steve Fleck	8146437112	<input checked="" type="checkbox"/>
Title I Coordinator:	Deborah Goodman	8146437112	<input checked="" type="checkbox"/>
Title II Part A Coordinator:	Deborah Goodman	8146437112	<input checked="" type="checkbox"/>
Title III Coordinator:			<input type="checkbox"/>
Fiscal Requirements Coordinator:	Deborah Goodman	8146437112	<input checked="" type="checkbox"/>
Ed-Flex Waiver Review Coordinator:			<input type="checkbox"/>
Title VI-B REAP Coordinator:			<input type="checkbox"/>

Program(s) Reviewed:

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

Program Reviewer(s): Larry Smith

Program Review Date: 05/16/2014

Title I Program Review

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

I. Highly Qualified

Component I: Highly Qualified						
The Local School System (LEA) designs and implements procedures that ensure the hiring and retention of qualified teachers and paraprofessionals and ensure that parents are informed of educator credentials as required.						
Sec. 1111 (h)(6)(A) Sec. 1119 (a)(1-2) (c)(1)						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1a. Utilizing the most recent PIMS data, all core content area teachers employed by the LEA are highly qualified. (Core content teachers in ALL schools, not just Title I.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> PIMS Highly Qualified Teacher Report <input checked="" type="checkbox"/> Emergency Certificates for all teachers not HQ		District Comments
						5/10/2014 10:46:18 AM Principal Deb Goodman A NDCS math teachers was recently reassigned to a open Special Education position. An emergency permit has been approved and she is enrolled in an approved program that is preparing her for the Special Education praxis exam
						Monitor Comments
						6/10/2014 9:23:23 AM Monitor Larry Smith The emergency certificate for this teacher was reviewed.

<p>1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of teachers not highly qualified with Individualized Professional Development Plan for each.		<table border="1"> <tr> <th data-bbox="1425 42 1986 90">District Comments</th> </tr> <tr> <td data-bbox="1425 90 1986 302"> 5/10/2014 11:26:02 AM Principal Deb Goodman Individualized Professional Development Plan for Jamie Beeler beginning summer 2014 </td> </tr> <tr> <th data-bbox="1425 302 1986 350">Monitor Comments</th> </tr> <tr> <td data-bbox="1425 350 1986 527"> 6/10/2014 9:11:05 AM Monitor Larry Smith The Individual Professional Development Plan for this teacher was reviewed. </td> </tr> </table>	District Comments	5/10/2014 11:26:02 AM Principal Deb Goodman Individualized Professional Development Plan for Jamie Beeler beginning summer 2014	Monitor Comments	6/10/2014 9:11:05 AM Monitor Larry Smith The Individual Professional Development Plan for this teacher was reviewed.
District Comments										
5/10/2014 11:26:02 AM Principal Deb Goodman Individualized Professional Development Plan for Jamie Beeler beginning summer 2014										
Monitor Comments										
6/10/2014 9:11:05 AM Monitor Larry Smith The Individual Professional Development Plan for this teacher was reviewed.										
<p>2. All instructional paraprofessionals working in a Title I program are highly qualified.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of paraprofessionals & their qualifications: HS Diploma plus 2 years of college (48 credits), AA Degree or local assessment		<table border="1"> <tr> <th data-bbox="1425 537 1986 586">District Comments</th> </tr> <tr> <td data-bbox="1425 586 1986 764"> 5/10/2014 11:23:30 AM Principal Deb Goodman 1 paraprofessional with BS in Biology and Bio-chemistry </td> </tr> <tr> <th data-bbox="1425 764 1986 813">Monitor Comments</th> </tr> <tr> <td data-bbox="1425 813 1986 990"> 6/10/2014 9:13:28 AM Monitor Larry Smith Transcript for Paraprofessional was reviewed. </td> </tr> </table>	District Comments	5/10/2014 11:23:30 AM Principal Deb Goodman 1 paraprofessional with BS in Biology and Bio-chemistry	Monitor Comments	6/10/2014 9:13:28 AM Monitor Larry Smith Transcript for Paraprofessional was reviewed.
District Comments										
5/10/2014 11:23:30 AM Principal Deb Goodman 1 paraprofessional with BS in Biology and Bio-chemistry										
Monitor Comments										
6/10/2014 9:13:28 AM Monitor Larry Smith Transcript for Paraprofessional was reviewed.										
<p>3. Parents (in Title I schools only) are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of Right-to-Know Teacher Qualifications letter and evidence of distribution date		<table border="1"> <tr> <th data-bbox="1425 1000 1986 1049">District Comments</th> </tr> <tr> <td data-bbox="1425 1049 1986 1227"> 5/10/2014 11:24:28 AM Principal Deb Goodman Documentation is available for parent notification </td> </tr> <tr> <th data-bbox="1425 1227 1986 1276">Monitor Comments</th> </tr> <tr> <td data-bbox="1425 1276 1986 1453"> 6/10/2014 9:16:36 AM Monitor Larry Smith Notification of Right to Know Teacher Qualifications is given via school website. </td> </tr> </table>	District Comments	5/10/2014 11:24:28 AM Principal Deb Goodman Documentation is available for parent notification	Monitor Comments	6/10/2014 9:16:36 AM Monitor Larry Smith Notification of Right to Know Teacher Qualifications is given via school website.
District Comments										
5/10/2014 11:24:28 AM Principal Deb Goodman Documentation is available for parent notification										
Monitor Comments										
6/10/2014 9:16:36 AM Monitor Larry Smith Notification of Right to Know Teacher Qualifications is given via school website.										

<p>4. Parents (in Title I schools only) are notified if their child is assigned to or being taught for four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of Right-to-Know Non-HQT letter and evidence of distribution date, if applicable, or undated if not applicable	<table border="1"> <thead> <tr> <th data-bbox="1421 38 1986 94">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1421 94 1986 269"> <p>6/10/2014 9:22:19 AM Monitor Larry Smith Letter to parents was reviewed, will be sent.</p> </td> </tr> </tbody> </table>	Monitor Comments	<p>6/10/2014 9:22:19 AM Monitor Larry Smith Letter to parents was reviewed, will be sent.</p>
Monitor Comments							
<p>6/10/2014 9:22:19 AM Monitor Larry Smith Letter to parents was reviewed, will be sent.</p>							

II. Parent Involvement

Component II: Parent Involvement						
The LEA and schools meet parental involvement requirements.						
Sec. 1118(a)-(h) Sec. 1111(c)(14) Sec. 1111(d) Sec. 1116(a)(1)(D)						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA has a written parental involvement policy and evidence that it is reviewed and updated annually.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> LEA parent involvement policy <input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions, sign-in sheets. <input checked="" type="checkbox"/> Website posting.		Monitor Comments 6/10/2014 9:25:25 AM Monitor Larry Smith Copy of policy updated 8/2013 was reviewed.
2. Schools receiving Title I funds have a written Parent Involvement Policy/Plan aligned with the District policy and evidence that it is updated annually and has been distributed to parents.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> School parent involvement policy <input checked="" type="checkbox"/> Parent meeting agenda, memoranda, revisions, sign-in sheets <input checked="" type="checkbox"/> Website posting		Monitor Comments 6/10/2014 9:26:15 AM Monitor Larry Smith Copy of policy updated 8/2013 was reviewed.
3. Schools receiving Title I funds have a written school-parent compact and evidence that it has been updated annually and has been distributed to parents	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> School-parent compact <input checked="" type="checkbox"/> Staff-parent meeting agenda <input checked="" type="checkbox"/> Evidence of distribution		Monitor Comments 6/10/2014 9:29:27 AM Monitor Larry Smith School-parent compact in student handbook.

4. Title I schools hold an annual meeting to inform parents of participating students about Title I program	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Title I meeting agenda, sign-in sheets		<p style="text-align: center;">Monitor Comments</p> <p>6/10/2014 9:33:01 AM Monitor Larry Smith Notice dated 3/24/13, sign in sheet showed 13 in attendance.</p>
5. Title I schools have provided assistance to parents in understanding the States academic content standards and student academic achievement standards, State and local academic assessments, the requirements of Title I, and how to monitor a childs 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 meeting agendas and sign-in sheets		<p style="text-align: center;">Monitor Comments</p> <p>6/10/2014 9:35:02 AM Monitor Larry Smith Parent meeting agendas and sign in sheets for monthly meetings were reviewed.</p>
6. Title I schools have provided 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, sign-in sheets, etc.		<p style="text-align: center;">Monitor Comments</p> <p>6/10/2014 9:56:21 AM Monitor Larry Smith Agendas show numerous entries of items for parent trainings.</p>
7. Title I schools 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 schools.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff meeting agendas and sign-in sheets		<p style="text-align: center;">Monitor Comments</p> <p>6/10/2014 9:59:51 AM Monitor Larry Smith The school implemented an advisor program this year for which staff are required to contact parents monthly, call logs were reviewed.</p>
8. Title I schools have coordinated and integrated parent involvement programs and activities with other programs (Head Start, public preschools, parent resource centers, early childhood programs), to encourage and support parents in more fully participating in the education of their children, and parents have participated in the development of the Transition Plan.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Transition Plan <input checked="" type="checkbox"/> Parent training materials, evaluations, agendas, calendar of events, etc. <input checked="" type="checkbox"/> Staff/Parent meeting agendas and sign-in sheets		<p style="text-align: center;">Monitor Comments</p> <p>6/19/2014 9:48:15 AM Monitor Larry Smith Reviewed calendar with parent meeting dates, materials from parent training on drug abuse, parent meeting agendas and sign in sheets,</p>

9. Title I schools have 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.		<table border="1"> <tr> <th data-bbox="1535 40 1986 89">Monitor Comments</th> </tr> <tr> <td data-bbox="1535 89 1986 305"> 6/19/2014 9:49:40 AM Monitor Larry Smith Spanish version of school registration documents were reviewed. </td> </tr> </table>	Monitor Comments	6/19/2014 9:49:40 AM Monitor Larry Smith Spanish version of school registration documents were reviewed.		
Monitor Comments										
6/19/2014 9:49:40 AM Monitor Larry Smith Spanish version of school registration documents were reviewed.										
10. Title I schools have provided full opportunities for participation of parents of LEP students, students with disabilities, parents of migrant students.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent meeting agendas <input checked="" type="checkbox"/> Documentation shared or distributed		<table border="1"> <tr> <th data-bbox="1535 315 1986 363">Monitor Comments</th> </tr> <tr> <td data-bbox="1535 363 1986 613"> 6/19/2014 9:52:52 AM Monitor Larry Smith Reviewed parent meeting calendar on school website along with parent meeting agendas, and sign in sheets. </td> </tr> </table>	Monitor Comments	6/19/2014 9:52:52 AM Monitor Larry Smith Reviewed parent meeting calendar on school website along with parent meeting agendas, and sign in sheets.		
Monitor Comments										
6/19/2014 9:52:52 AM Monitor Larry Smith Reviewed parent meeting calendar on school website along with parent meeting agendas, and sign in sheets.										
11. Title I schools have informed parents about the existence of a parent resource center, if one exists. (Federal regulations do not require a parent resource center.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools and/or website postings		<table border="1"> <tr> <th data-bbox="1535 626 1986 675">District Comments</th> </tr> <tr> <td data-bbox="1535 675 1986 854"> 5/10/2014 11:33:19 AM Principal Deb Goodman A parent resource center is available on the NDCS website </td> </tr> <tr> <th data-bbox="1535 854 1986 902">Monitor Comments</th> </tr> <tr> <td data-bbox="1535 902 1986 1079"> 6/19/2014 9:53:44 AM Monitor Larry Smith Reviewed parent resources on website. </td> </tr> </table>	District Comments	5/10/2014 11:33:19 AM Principal Deb Goodman A parent resource center is available on the NDCS website	Monitor Comments	6/19/2014 9:53:44 AM Monitor Larry Smith Reviewed parent resources on website.
District Comments										
5/10/2014 11:33:19 AM Principal Deb Goodman A parent resource center is available on the NDCS website										
Monitor Comments										
6/19/2014 9:53:44 AM Monitor Larry Smith Reviewed parent resources on website.										
12. Title I schools conducted an annual evaluation of the effectiveness of school parental involvement activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of annual parent survey and/or parent/teacher conference evaluation and collated results		<table border="1"> <tr> <th data-bbox="1535 1089 1986 1138">Monitor Comments</th> </tr> <tr> <td data-bbox="1535 1138 1986 1317"> 6/19/2014 9:55:49 AM Monitor Larry Smith Reviewed parent survey and collated results from google docs. </td> </tr> </table>	Monitor Comments	6/19/2014 9:55:49 AM Monitor Larry Smith Reviewed parent survey and collated results from google docs.		
Monitor Comments										
6/19/2014 9:55:49 AM Monitor Larry Smith Reviewed parent survey and collated results from google docs.										

VII. Schoolwide Programs

Component VII: Schoolwide Programs

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

Sec. 1114

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. LEA provides guidance, technical assistance and support to schools developing schoolwide programs in the areas of needs assessment, comprehensive planning, implementation, and evaluation of the schoolwide program and requirements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Evidence of the planning process and technical assistance <input checked="" type="checkbox"/> Planning meeting agendas <input checked="" type="checkbox"/> Planning Team roster and calendar of meetings. <input checked="" type="checkbox"/> Program evaluation results		<table border="1"> <thead> <tr> <th data-bbox="1549 496 1984 537">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1549 545 1984 711"> 6/19/2014 9:59:44 AM Monitor Larry Smith All of the evidence marked was reviewed. </td> </tr> </tbody> </table>	Monitor Comments	6/19/2014 9:59:44 AM Monitor Larry Smith All of the evidence marked was reviewed.
Monitor Comments								
6/19/2014 9:59:44 AM Monitor Larry Smith All of the evidence marked was reviewed.								

<p>2. All Schoolwide schools:</p> <ul style="list-style-type: none"> • Have completed a needs assessment, • Have developed schoolwide reform strategies, • Are using highly qualified staff to deliver instruction, • Are sending high-quality teachers to high-need schools • Have high-quality and ongoing professional development, • Have parent involvement • Have a Pre-K to Kindergarten Transition Plan for preschool children, if applicable • Consider teacher input when making assessment decisions • Provide effective, timely and additional assistance to students having difficulty mastering proficient or advanced levels of academic standards 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of Schoolwide Plan		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc; text-align: left; padding: 2px;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;"> 6/19/2014 10:01:13 AM Monitor Larry Smith The schoolwide plan and the approval letter for the schoolwide plan were reviewed. </td> </tr> </tbody> </table>	Monitor Comments	6/19/2014 10:01:13 AM Monitor Larry Smith The schoolwide plan and the approval letter for the schoolwide plan were reviewed.
Monitor Comments								
6/19/2014 10:01:13 AM Monitor Larry Smith The schoolwide plan and the approval letter for the schoolwide plan were reviewed.								
<p>3. LEA has indicated which program funds have been consolidated in the schoolwide program, if applicable, and how the intent and purposes of the individual consolidated programs are addressed.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Financial reports <input checked="" type="checkbox"/> Documentation of uses of any consolidated funds		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc; text-align: left; padding: 2px;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;"> 6/19/2014 10:05:11 AM Monitor Larry Smith The Title I budget and expenditure sheets were reviewed. </td> </tr> </tbody> </table>	Monitor Comments	6/19/2014 10:05:11 AM Monitor Larry Smith The Title I budget and expenditure sheets were reviewed.
Monitor Comments								
6/19/2014 10:05:11 AM Monitor Larry Smith The Title I budget and expenditure sheets were reviewed.								

VIII. Targeted Assistance

Component VIII: Targeted Assistance							
The LEA targeted assistance programs meet all requirements.							
Sec. 1115							
<input checked="" type="checkbox"/> If the LEA only operates Schoolwide Programs in Title I schools, this section can be skipped.							
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	
<p>1. The LEA has established targeted assistance programs that address statutory purposes and meet requirements, including the following:</p> <ul style="list-style-type: none"> • Scientifically-based, high-quality supplemental resources • Using effective instructional methods and strategies that strengthen the core academic program and are aligned to the resources • Minimizing the removal of students from the regular classroom during regular school times • Primary consideration to providing supplemental learning time 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of supplemental materials <input type="checkbox"/> Identification of scientifically-based instructional models based on current best practices <input type="checkbox"/> Title I staff and eligible student schedules <input type="checkbox"/> Benchmark data and formative assessment data of Title I students			
<p>2. LEA promotes the integration of staff supported by Title 1 into the regular school program and assures that targeted assistance program planning coordinates with and supports the regular education program.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Documentation of regular team meetings, agendas sign-in sheets, minutes, etc. <input type="checkbox"/> Professional development schedules <input type="checkbox"/> Meeting agendas, sign-in sheets			

3. Selection of eligible students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Selection criteria <input type="checkbox"/> Student roster with test scores that includes rank order listing <input type="checkbox"/> Teacher/parent recommendations <input type="checkbox"/> List of eligible students not serviced due to parents declining services		
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IX. Nonpublic Schools

Component IX: Nonpublic Schools

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

Sec. 1120

Sec. 9503

34 CFR Part 200

§200.62 - 200.67, 200.77

§200.77(f)

§200.78(a)

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA has public school ranking charts with per-pupil allocations identified.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated application Selection of Schools section showing ranking chart and per pupil expenditures		
2. LEA has procedures for provision of services to eligible children attending nonpublic school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated application Nonpublic Involvement section showing services provided to nonpublic students		
3. Consultation occurred between LEA and nonpublic officials	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of letters, e-mails, consultation forms, meeting sign-in sheets between LEA and nonpublic officials <input type="checkbox"/> Consolidated application Nonpublic Involvement section showing record of contacts between LEA and nonpublic schools		
4. LEA regularly supervises the provision of Title I services to nonpublic students	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Nonpublic school visitation documentation by district or IU		
5. LEA is evaluating the Title I program serving nonpublic school students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Evaluation data <input type="checkbox"/> Needs assessment survey form and collated results <input type="checkbox"/> Assessment data		

6. Nonpublic school students are receiving equitable services for instruction, professional development, parent involvement and summer school.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated Application Selection of Schools section showing set-asides for nonpublic schools <input type="checkbox"/> Announcements/sign-in sheets for professional development activities and parent involvement opportunities for nonpublic teachers and parents		
7. LEA has budgets that document appropriate set-asides	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Title I budget		
8. LEA has third-party contracts or inter-district agreements with IUs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of third-party contracts or inter-district agreements that shows set asides for nonpublic schools		
9. LEA has Title I complaint procedures for nonpublic schools	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of complaint procedure and verification of distribution to nonpublic schools		

X. Comparability

Component X: Comparability								
The LEA complies with the comparability provisions of Title I.								
Sec. 1120A(c)								
<input type="checkbox"/> If the LEA is exempt from Comparability requirements, this section can be skipped. For example, if there is no overlap of grade spans, the LEA is exempt from this requirement.								
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. Title I Comparability Report comparing Title I schools to non-Title I schools reported to SEA annually in Pennsylvania and submitted by November 15	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Detailed Data Sheet <input checked="" type="checkbox"/> Support data housed at the LEA (individual school lists of per pupil expenditures) <input checked="" type="checkbox"/> Support data housed at the LEA (individual school lists with staff names attached to the positions counted and excluded)		<table border="1" style="width: 100%;"> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td> 6/19/2014 10:07:55 AM Monitor Larry Smith They are exempt from comparability requirements because there is only one building. </td> </tr> </table>	Monitor Comments	6/19/2014 10:07:55 AM Monitor Larry Smith They are exempt from comparability requirements because there is only one building.
Monitor Comments								
6/19/2014 10:07:55 AM Monitor Larry Smith They are exempt from comparability requirements because there is only one building.								

Title II A Program Review

This LEA participates in a Title IIA Consortium and Title IIA data will be supplied by the IU.

Highly Qualified

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. The LEA has a plan in place to ensure all teachers of core academic subjects will be highly qualified. <i>Section 1119 (a)(1)&(3) and Section 2141 (a)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> PIMS Highly Qualified Teacher Report <input type="checkbox"/> Principal Attestation for all Title I schools (PDE Form 425) <input checked="" type="checkbox"/> HQT Individual Professional Development Plans prepared for each teacher who is not highly qualified		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>6/19/2014 10:12:11 AM Monitor Larry Smith The PIMS HQT report was reviewed showing one non-HQT. An Individual Professional Development Plan for that teacher was reviewed.</td> </tr> </tbody> </table>	Monitor Comments	6/19/2014 10:12:11 AM Monitor Larry Smith The PIMS HQT report was reviewed showing one non-HQT. An Individual Professional Development Plan for that teacher was reviewed.
Monitor Comments								
6/19/2014 10:12:11 AM Monitor Larry Smith The PIMS HQT report was reviewed showing one non-HQT. An Individual Professional Development Plan for that teacher was reviewed.								
2. LEA ensures equitable distribution of experienced and HQ teachers between and within the district's schools to ensure poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. <i>Section 1112(c)(1)(L)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Equity Plan <input checked="" type="checkbox"/> Documentation of annual review of Equity Plan <input type="checkbox"/> Teachers are reassigned, if applicable <input type="checkbox"/> Changes to union contract are made, if applicable		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>6/19/2014 10:13:56 AM Monitor Larry Smith The school is exempt from this requirement because there is only one building.</td> </tr> </tbody> </table>	Monitor Comments	6/19/2014 10:13:56 AM Monitor Larry Smith The school is exempt from this requirement because there is only one building.
Monitor Comments								
6/19/2014 10:13:56 AM Monitor Larry Smith The school is exempt from this requirement because there is only one building.								

Professional Development

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
3. The LEA conducts an assessment of local needs for professional development and hiring, student academic needs and the academic achievement gap 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 professional development needs assessment and collated results		<p style="text-align: center;">Monitor Comments</p> <p>6/19/2014 10:15:43 AM Monitor Larry Smith The needs assessment and collated results were reviewed.</p>
4. The LEA involves parents in the planning of professional development activities. <i>Section 2122 (b)(7)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Meeting notices, agenda, sign-in sheets		<p style="text-align: center;">District Comments</p> <p>5/10/2014 1:28:38 PM Principal Deb Goodman Parents have not been involved in the PD planning at NDCS. It is our plan to seek out parents interested in being involved with PD.</p> <p style="text-align: center;">Monitor Comments</p> <p>6/19/2014 10:18:38 AM Monitor Larry Smith Parents are asked at the parent meetings if there are things they think the school could do better and those comments are considered as needed.</p>
5. The LEA professional development activities are based on the needs assessment and designed to improve student academic achievement and eliminate the achievement gap that separates low-income and minority students from other students. <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 needs assessment and district Comprehensive Plan (if LEA has completed the Comprehensive Plan)		<p style="text-align: center;">Monitor Comments</p> <p>6/19/2014 10:21:36 AM Monitor Larry Smith Professional Development needs from the needs assessment were addressed in the training calendar.</p>

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
6. The LEA provides professional development activities to improve the knowledge of teachers, principals, paraprofessionals and other school staff. <i>Section 2123 (A)(3)(A&B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Attendance rosters		<table border="1"> <thead> <tr> <th data-bbox="1526 131 2003 180">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1526 180 2003 354"> 6/19/2014 10:23:08 AM Monitor Larry Smith The training calendar and sign in sheets were reviewed </td> </tr> </tbody> </table>	Monitor Comments	6/19/2014 10:23:08 AM Monitor Larry Smith The training calendar and sign in sheets were reviewed
Monitor Comments								
6/19/2014 10:23:08 AM Monitor Larry Smith The training calendar and sign in sheets were reviewed								

Class Size Reduction

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
7. The LEA targets funds to schools that have the lowest portion of highly-qualified teachers; have the largest average class size; or are Priority or Focus schools. <i>Section 2122 (b)(3)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Class rosters with HQ Teacher status <input checked="" type="checkbox"/> Class size data before and after class-size reduction teacher added <input type="checkbox"/> Focus/Priority school status <input type="checkbox"/> Consolidated application Selection of Schools ranking page. <input type="checkbox"/> Title II budget		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>6/19/2014 10:26:08 AM Monitor Larry Smith There is only one building. Class rosters and HQT status were reviewed.</td> </tr> </tbody> </table>	Monitor Comments	6/19/2014 10:26:08 AM Monitor Larry Smith There is only one building. Class rosters and HQT status were reviewed.
Monitor Comments								
6/19/2014 10:26:08 AM Monitor Larry Smith There is only one building. Class rosters and HQT status were reviewed.								
8. 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 type="checkbox"/> Class-size reduction teacher rosters <input checked="" type="checkbox"/> PIMS Highly-Qualified Teacher report		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>6/19/2014 10:27:19 AM Monitor Larry Smith The PIMS HQT report was reviewed showing only one non-HQT.</td> </tr> </tbody> </table>	Monitor Comments	6/19/2014 10:27:19 AM Monitor Larry Smith The PIMS HQT report was reviewed showing only one non-HQT.
Monitor Comments								
6/19/2014 10:27:19 AM Monitor Larry Smith The PIMS HQT report was reviewed showing only one non-HQT.								

Component XI: Fiscal Requirements

This LEA participates in a Consortium and Fiscal data will be supplied by the Consortium lead.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
<p>A. Audits</p> <p>The SEA ensures that the State and the LEAs are audited annually, if required, and that all corrective actions required through this process are fully implemented.</p> <p>OMB Circular A-87</p>	<p>1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Two most recent audit reports (federal programs only)</p> <p><input type="checkbox"/> LEA response to findings.</p> <p><input type="checkbox"/> PDE follow-up review of findings.</p> <p><input type="checkbox"/> Independent auditor report shows that LEA has completed all corrective actions</p>		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>6/19/2014 10:32:14 AM Monitor Larry Smith There were no audit findings listed in the reports.</td> </tr> </tbody> </table>	Monitor Comments	6/19/2014 10:32:14 AM Monitor Larry Smith There were no audit findings listed in the reports.
Monitor Comments									
6/19/2014 10:32:14 AM Monitor Larry Smith There were no audit findings listed in the reports.									
<p>B. Carryover</p> <p>The LEA complies with the carryover provisions of Title I.</p> <p>Sec. 1127</p>	<p>1. LEAs with Title I allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to the next unless the SEA has waived the limitation (allowable once every 3 year cycle if the SEA believes the request is reasonable and necessary).</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Consolidated Application Carryover section</p> <p><input type="checkbox"/> Waiver request and Carryover Waiver Approval Letter</p>		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>6/19/2014 10:43:50 AM Monitor Larry Smith Budgets were reviewed showing no carryover.</td> </tr> </tbody> </table>	Monitor Comments	6/19/2014 10:43:50 AM Monitor Larry Smith Budgets were reviewed showing no carryover.
Monitor Comments									
6/19/2014 10:43:50 AM Monitor Larry Smith Budgets were reviewed showing no carryover.									

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>C. Rank Order</p> <p>The LEA ensures that it complies with the requirements of Title I when allocating funds to eligible school attendance areas or schools in rank order of poverty based on the number of children from low-income families who reside in an eligible school attendance area.</p> <p>Sec. 1113 34 CFR Part 200 §200.77-§200.78</p>	<p>1. The LEA is only serving eligible schools that have been ranked from highest to lowest without regard to grade spans and all schools above 75% poverty are served</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application Selection of Schools ranking grid		<p style="text-align: center;">Monitor Comments</p> <p>6/19/2014 10:45:15 AM Monitor Larry Smith There is only one school so there is no need to rank them.</p>
	<p>2. Allocations to each eligible school in the Consolidated Application ranking grid and the per pupil allocations match</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Title I budget for each school		<p style="text-align: center;">Monitor Comments</p> <p>6/19/2014 10:47:51 AM Monitor Larry Smith There is only one school so there is no need to rank schools.</p>
	<p>3. Pre-kindergarten children are excluded from the poverty count of any school</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> PIMS Report on Economically Disadvantaged		<p style="text-align: center;">District Comments</p> <p>5/10/2014 1:22:11 PM Principal Deb Goodman NDCS is a 7-12 school with not kindergarten or elementary program</p> <p style="text-align: center;">Monitor Comments</p> <p>6/19/2014 10:49:17 AM Monitor Larry Smith There is no PreK program for this school.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>D. Supplement / Supplant</p> <p>The LEA ensures that Title I funds are used only to supplement or increase non-Federal sources used for the education of participating children and not to supplant funds from non-Federal sources.</p> <p>Sec. 1114 Sec. 1115 Sec. 1116 Sec. 1120A</p>	1. LEA approved budget and records of expenditures of Title funds at the district level match.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Title I A and D, Title II and Title III budgets <input checked="" type="checkbox"/> LEA budget <input checked="" type="checkbox"/> Statement of Expenditures for Title I A and D, Title II and Title III		<p style="text-align: center;">Monitor Comments</p> <p>6/19/2014 5:16:32 PM Monitor Larry Smith Budget expenditures are aligned with budget.</p>
	2. For Schoolwide Programs - Expenditures verify that funds have not supplanted non-federal resources	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Statement of federal, state and local allocations for past two years <input checked="" type="checkbox"/> Federal expenditures match SWP activities <input type="checkbox"/> MOE letter		<p style="text-align: center;">Monitor Comments</p> <p>6/19/2014 5:18:27 PM Monitor Larry Smith Budget and expenditure sheets were reviewed for consistency with grant application.</p>
	3. For Targeted Assistance Programs - Expenditures meet the statutory requirements and are supplemental in nature and do not supplant non-federal resources	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Building level Title I budgets and statement of allocations and expenditures for current year		<p style="text-align: center;">District Comments</p> <p>5/10/2014 1:23:22 PM Principal Deb Goodman NDCS is not a targeted assistance school</p> <p style="text-align: center;">Monitor Comments</p> <p>6/19/2014 5:20:25 PM Monitor Larry Smith This does not apply because it is a schoolwide program.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
E. Equipment and Related Property OMB Circular A-87 EDGAR 80.32	1. LEA maintains Inventory records, purchase orders and receipts for equipment purchased (\$1500 or more per unit) and Small and Attractive Items (\$300 - \$1499)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Inventory list of items purchased with Title I A and D, Title II and Title III		Monitor Comments 6/19/2014 5:22:38 PM Monitor Larry Smith The inventory list was reviewed and items purchased this year were included.
	2. LEA has conducts a physical inventory of all items every two years	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation that physical inventory has been done within the last two years	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III 	Monitor Comments 6/19/2014 5:24:58 PM Monitor Larry Smith Inventory list was reviewed and random items from the list were located.
F. Compliance to Reservations The LEA complies with requirements regarding the reservation of funds. Sec. 1113 Sec. 1116 Sec. 1118	1. LEA has reserved funds necessary to provide services comparable to those provided to students in Title I funded schools to homeless students in non-Title I schools, to neglected students in local institutions, and if appropriate, to neglected or delinquent students in community day schools and delinquent students in local institutions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application Reservation of Funds page <input checked="" type="checkbox"/> Consolidated Application Title I budget <input type="checkbox"/> Statement of expenditures for homeless, neglected or delinquent students	Pertains to: <ul style="list-style-type: none"> • Title IA & D 	Monitor Comments 6/19/2014 5:29:51 PM Monitor Larry Smith This is a schoolwide program so there is not a need for a set-aside for homeless students and since they are a charter school they do not serve N

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 Priority and/or Focus schools' interventions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application Reservation of Funds page <input type="checkbox"/> Statement of expenditures for interventions		<div style="background-color: #cccccc; padding: 2px;">Monitor Comments</div> <p>6/19/2014 5:36:28 PM Monitor Larry Smith The application was approved prior to notification of Priority or Focus status.</p>
	3. LEAs receiving more than \$500,000 in Title I funds have reserved 1% of the allocation for parent involvement and have distributed a minimum of 95% of those funds to the schools. Distribution of less than 95% requires parent approval	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Procedure for allocation of at least 95% to schools <input type="checkbox"/> Title I budget <input type="checkbox"/> Statement of parent involvement expenditures by school <input type="checkbox"/> Invoices supporting parent involvement expenditures <input type="checkbox"/> Minutes of meetings showing parents agree to allow a portion of their school's parent involvement funding to remain with the LEA		<div style="background-color: #cccccc; padding: 2px;">District Comments</div> <p>5/10/2014 1:24:48 PM Principal Deb Goodman NDCS does not received more than \$500,000</p> <div style="background-color: #cccccc; padding: 2px;">Monitor Comments</div> <p>6/19/2014 5:33:06 PM Monitor Larry Smith They do not meet the threshold for parent involvement set-aside and the budget was prepared before notification of priority and focus designation.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
G. Obligating Funds	1. LEA began obligating funds on or after the programs' approved date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation that program funds were not spent prior to program approval date		Monitor Comments 6/19/2014 5:34:32 PM Monitor Larry Smith Expenditure sheets were reviewed showing expenditures began after application was approved.
	I. Time Documentation						District Comments 5/10/2014 1:26:02 PM Principal Deb Goodman NDCS does not fund any employee 100% from single cost objective Monitor Comments 6/19/2014 5:43:50 PM Monitor Larry Smith Funds are not used for salary and/or benefits.
	1. LEA maintains semi-annual certifications for all employees funded 100% from a single cost objective	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Semi-annual time certifications		
	2. LEA maintains time documentation/logs for prorated staff including the amount of time spent on each funding source activity; logs are signed by a supervisor and reconciled to payroll documentation on a monthly basis; or fixed schedule approval has been obtained from DFP	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Time logs <input checked="" type="checkbox"/> Staff schedules <input type="checkbox"/> Documentation of Fixed schedule semi-annual time documentation DFP approval		Monitor Comments 6/19/2014 5:45:05 PM Monitor Larry Smith Funds are not used for salary an/or benefits.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
J. Record Retention	1. Federal program records are maintained for a period of 7 years (current year plus 6 prior)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<table border="1"> <thead> <tr> <th data-bbox="1604 126 2007 181">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1604 181 2007 358"> 6/19/2014 5:46:46 PM Monitor Larry Smith Records from 07-08 and 08-09 were reviewed. </td> </tr> </tbody> </table>	Monitor Comments	6/19/2014 5:46:46 PM Monitor Larry Smith Records from 07-08 and 08-09 were reviewed.
Monitor Comments									
6/19/2014 5:46:46 PM Monitor Larry Smith Records from 07-08 and 08-09 were reviewed.									

Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
New Day Charter School	5/16/2014	Deb Goodman	Principal
New Day Charter School	5/16/2014	Steve Fleck	Busines Manager

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

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

Charter School: New Day CS

Chief Executive Officer: Ms. Julia M. Cigola

Special Education Director/Coordinator: Dayrl Smith

BSE Special Education Adviser: Jessica Keener-Haas

Date of Report: July 15, 2014

Date Final Report Sent to LEA: December 27, 2011

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 10, 2012

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

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

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					5 0 0 1 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					4 0 0 1 1 0	P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum. Always Sometimes Rarely Never Don't Know Does not Apply			
Y						18. FSA-SURROGATE PARENTS (STUDENTS REQUIRING) Standard: The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.			
	N					19. FSA-PERSONNEL TRAINING Standard: In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.	The CS will develop in-service training to appropriately and adequately prepare and train 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. Adviser will review agendas and sign-in sheets prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
						INTERVIEW RESULTS (General & Special Education Teacher)			
10	0	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
10	0	0				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
10	0	0				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	1	1				GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?			
4	3	3				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
10	0	0				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
Y						20. FSA-INTENSIVE INTERAGENCY APPROACH Standard: The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.			
Y						21. FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION Standard: The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation			
						Topical Area 2: Delivery of Service			
Y						17. FSA-PUBLIC SCHOOL ENROLLMENT Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						17B. FSA-PUBLIC SCHOOL ENROLLMENT Standard: Timely provision of FAPE for students who transfer public agencies within state, and from another state.			
Y						22. FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION Standard: LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
	N					23. FSA-EDUCATIONAL BENEFIT REVIEW Standard: The IEP meets procedural compliance and is reasonably calculated to enable the child to advance appropriately toward attaining their annual goals.	The LEA has been provided with the names of individual students for whom corrective action is required within 30 days of the date of this report.	01/26/2012 IU, Pattan and/or Special Education Adviser	01/10/2012
						CLASSROOM OBSERVATIONS			
4	0	3		2		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
4	0	3		2		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			
0	0	9		0		CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?			
9	0	0		0		CO 4. If the student is in a regular education setting, is he/she participating in the lesson taught by the general education teacher or a co-teacher?			
9	0	0		0		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?			
0	0	8		1		CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?			
9	0	0		0		CO 7. Does this setting coincide with the student's IEP with regard to the extent to which the student is educated with non-disabled peers?			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
					6 0 0 0 0 0	P 55. My child does classroom work in a regular classroom with students without disabilities. Always Sometimes Rarely Never Don't Know Does not Apply			
						P 56. My child participates or has the opportunity to participate in school activities other than classroom work, including extra-curricular activities, with students without disabilities.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					5 0 1 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					5 0 1 0 0 0	P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled. Always Sometimes Rarely Never Don't Know Does not Apply			
					6 0 0 0 0 0	P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel. Always Sometimes Rarely Never Don't Know Does not Apply			
10	0	0				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
10	0	0				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
10	0	0				GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
10	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
8	0	2				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
10	0	0				GE 80. Is the student making progress within the general education curriculum?			
9	0	1				GE 80a. In your opinion, is this student benefiting from participation in your general education classroom?			
0	0	1				GE 80b. If yes, in what ways?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>Student interaction, understands information & is provided with challenges.</p> <p>Improving in math skills - equations/terminology.</p> <p>Receives peer motivation & tutoring.</p> <p>Learning material, answers questions.</p> <p>Learning everything. Print outs helpful.</p> <p>Enjoys current events discussions, social skills, helps peers.</p> <p>Small classes/peer tutoring support.</p> <p>Small classes/peer tutoring support.</p> <p>Small classes/peer tutoring support.</p>			
0	0	10				GE 80c. If no, what does this student need that he/she is not receiving in your class?			
10	0	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
10	0	0				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10				GE 85b. If no, what training or support would assist you?			
10	0	0				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
10	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
5	0	5				SE 95a. In the most recent IEP meeting for this student, did you discuss whether he/she could be educated in a general education classroom for the entire school day?			
0	1	9				SE 95b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	10				SE 95c. If yes, what reasons were discussed for recommending removal?			
0	0	10				SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided?			
3	0	7				SE 95e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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?			
3	0	7				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?			
10	0	0				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			
10	0	0				SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom?			
						Topical Area 3: Performance Indicators			
		X				5A. FSA-EFFECTIVE USE OF DISPUTE RESOLUTION Standard: The LEA uses dispute resolution processes for program improvement.			
	N					6. FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.	The CS will submit a graduation improvement plan to increase the numbers/percentage of students graduating.	12/26/2012 IU, Pattan and/or Special Education Adviser	01/10/2012
	N					7. FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.	The CS will submit an improvement plan that includes a dropout prevention program to ensure that there is a lower percentage of dropouts at New Day CS.	12/26/2012 IU, Pattan and/or Special Education Adviser	01/10/2012
Y						8A. FSA-SUSPENSION RATES Standard: The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			
Y						11. FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP) Standard: Students with disabilities are provided for in the least restrictive environment			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						16. FSA-PARTICIPATION IN PSSA AND PASA (SPP) Standard: The LEA's population of students who participate in state assessment is comparable with the state data.			
Y						16A. FSA-DISTRICT-WIDE ASSESSMENT			
						Topical Area 4: Evaluation and Reevaluation Process and Content			
						CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION			
						PERMISSION TO EVALUATE (File Reviews)			
2	0	8				FR 153. PTE-Consent Form is present in the student file			
2	0	8				FR 154. Demographic data			
2	0	8				FR 155. Reason(s) for referral for evaluation			
2	0	8				FR 156. Proposed types of tests and assessments			
2	0	8				FR 157. Contact person's name and contact information			
2	0	8				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
2	0	8				FR 159. Parent has selected a consent option			
						PERMISSION TO REEVALUATE (File Reviews)			
5	0	5				FR 194. PTRE-Consent Form is present in the student file			
5	0	5				FR 195. Demographic data			
5	0	5				FR 196. Reason for reevaluation			
5	0	5				FR 197. Types of assessment tools, tests and procedures to be used			
5	0	5				FR 198. Contact person's name and contact information			
5	0	5				FR 199. Parent has selected a consent option			
5	0	5				FR 200. 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
						AGREEMENT TO WAIVE REEVALUATION (File Reviews)			
3	0	7				FR 201. Agreement to Waive Reevaluation is present in the student file			
2	1	7			33%	FR 202. Waiver was completed within required timelines (3 years (2 years for any MR student or any student placed in an Approved Private School) from date of ER, prior RR, or Agreement to Waive RR)	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
3	0	7				FR 203. Reason reevaluation is not necessary at this time is included			
3	0	7				FR 204. Contact person's name and contact information			
3	0	7				FR 205. Parent has selected a consent option			
3	0	7				FR 206. Parent signature			
						EVALUATION REPORT (INITIAL) (File Reviews)			
2	0	8				FR 160. ER is present in the student file			
2	0	8				FR 161. Evaluation was completed within timelines			
2	0	8				FR 162. A copy of the ER was disseminated to parents at least 10 school days prior to meeting of the IEP team (unless this requirement is waived by parent in writing)			
2	0	8				FR 163. Demographic data			
2	0	8				FR 164. Date report was provided to parent			
2	0	8				FR 165. Reason(s) for referral			
2	0	8				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
2	0	8				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
2	0	8				FR 168. Teacher observations and observations by related service providers, when appropriate			
2	0	8				FR 169. Recommendations by teachers			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	0	8				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			
2	0	8				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)			
2	0	8				FR 173. Lack of appropriate instruction in reading			
2	0	8				FR 174. Lack of appropriate instruction in math			
1	0	9				FR 175. Limited English proficiency			
2	0	8				FR 176. Present levels of academic achievement			
2	0	8				FR 177. Present levels of functional performance			
2	0	8				FR 178. Behavioral information			
2	0	8				FR 179. Conclusions			
2	0	8				FR 180. Disability Category			
2	0	8				FR 181. Recommendations for consideration by the IEP team			
1	1	8			50%	FR 182. Evaluation Team Participants documented	The CS will provide training for all staff using the annotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
1	0	9				FR 183. For students evaluated for SLD documentation of Agree/Disagree			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 184. Documentation that the student does not achieve adequately for age, etc.			
1	0	9				FR 185. Indication of process(es) used to determine eligibility			
1	0	9				FR 186. Instructional strategies used and student-centered data collected			
1	0	9				FR 187. Educationally relevant medical findings, if any			
1	0	9				FR 188. Effects of the student's environment, culture, or economic background			
1	0	9				FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
1	0	9				FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
1	0	9				FR 191. Observation in the student's learning environment			
0	0	10				FR 192. Other data if needed			
1	0	9				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						REEVALUATION REPORT (File Reviews)			
5	0	5				FR 207. RR is present in the student file			
3	2	5			40%	FR 208. Reevaluation was completed within timelines (either 60 calendar days from the date of LEA receipt of signed PTRE-Consent Form, excluding summer break, or within 3 years (2 years for any MR student or any student placed in an Approved Private School) of date of ER, prior RR, or Agreement to Waive RR)	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
1	3	6			75%	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)	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	5				FR 210. Demographic data			
5	0	5				FR 211. Date IEP team reviewed existing evaluation data			
5	0	5				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
5	0	5				FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
5	0	5				FR 214. Aptitude and achievement tests			
4	1	5			20%	FR 215. Current classroom based assessments and local and/or state assessments	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
5	0	5				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
5	0	5				FR 217. Teacher recommendations			
5	0	5				FR 218. Lack of appropriate instruction in reading			
5	0	5				FR 219. Lack of appropriate instruction in math			
5	0	5				FR 220. Limited English proficiency			
3	1	6			25%	FR 221. Conclusion regarding need for additional data is indicated	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	1	7			33%	FR 222. Reasons additional data are not needed are included	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
5	0	5				FR 223. Determination whether the child has a disability and requires special education			
5	0	5				FR 224. Disability category(ies)			
5	0	5				FR 225. Summary of findings includes student's educational strengths and needs			
5	0	5				FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
4	1	5			20%	FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
0	0	10				FR 228. Interpretation of additional data			
3	0	7				FR 229. Documentation that the student does not achieve adequately for age, etc.			
3	0	7				FR 230. Indication of process(es) used to determine eligibility			
3	0	7				FR 231. Instructional strategies used and student-centered data collected			
3	0	7				FR 232. Educationally relevant medical findings, if any			
3	0	7				FR 233. Effects of the student's environment, culture, or economic background			
3	0	7				FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	7				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
3	0	7				FR 236. Observation in the student's learning environment			
2	0	8				FR 237. Other data if needed			
3	0	7				FR 238. Statement for all 6 items			
5	0	5				FR 239. Documentation of Evaluation Team Participants			
5	0	5				FR 240. Documentation that team members Agree/Disagree			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
5	0	0	1			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
5	0	0	1			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
5	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?			
0	0	3	3			P 27. If your child was not reevaluated when required (every 2 years for children with mental retardation, or any child placed in an Approved Private School, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation?			
0	6	0	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
0	1	5	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
0	1	5	0			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
0	0	10				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						Topical Area 5: IEP Process and Content			
						INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)			
10	0	0				FR 241. Invitation is present in the student file			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 242. Invitation to Participate in the IEP Meeting was issued prior to the meeting (or documentation that parent signed waiver to move directly to IEP meeting)			
10	0	0				FR 243. Demographic data			
10	0	0				FR 244. Purpose(s) of the meeting			
9	1	0			10%	FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
6	0	4				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			
7	3	0			30%	FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
10	0	0				FR 248. Invited IEP team members			
10	0	0				FR 249. Date/time/location of meeting			
9	1	0			10%	FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
						PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)			
0	0	10				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 252. Demographic data			
0	0	10				FR 253. Form designates IEP team member(s) for whom attendance is not necessary			
0	0	10				FR 254. Form designates which members will submit written input prior to the meeting			
0	0	10				FR 255. Parent written consent is documented			
						FR 256. The team members excused:			
					0	a. General Education Teacher			
					0	b. Special Education Teacher			
					0	c. Local Education Agency Representative			
						IEP CONTENT (File Reviews)			
10	0	0				FR 257. IEP is present in the student file			
9	1	0			10%	FR 258. IEP was completed within timelines	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
10	0	0				FR 259. Demographic data			
10	0	0				FR 260. IEP implementation date			
10	0	0				FR 261. Anticipated duration of services and programs			
1	0	9				FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			
						DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)			
10	0	0				FR 263. Parents			
10	0	0				FR 264. Student			
10	0	0				FR 265. General Education Teacher			
10	0	0				FR 266. Special Education Teacher			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 267. Local Education Agency Representative			
1	0	9				FR 268. Career/Technical Education (CTE) Representative			
1	0	9				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	0	10				FR 272. Written input provided by IEP team member(s) excused from participating in the IEP meeting if the invitation stated they were to provide written input			
9	0	1				FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year			
						SPECIAL CONSIDERATIONS (File Reviews)			
0	0	10				FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate			
0	0	10				FR 275. If the student is deaf or hard of hearing, a communication plan			
0	0	10				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	1	8			50%	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	The CS will provide training for all staff using the annotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
0	0	10				FR 280. If the student has other special considerations, these are addressed in the IEP			
						PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 281. Student's present levels of academic achievement			
10	0	0				FR 282. Student's present levels of functional performance			
9	1	0			10%	FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
8	0	2				FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)			
10	0	0				FR 285. How the student's disability affects involvement and progress in the general education curriculum			
10	0	0				FR 286. Strengths			
10	0	0				FR 287. Academic, developmental, and functional needs related to student's disability			
						TRANSITION SERVICES (File Reviews)			
0	0	10				FR 288. If the student's IEP required participation in CTE program, was the CIP code completed			
7	3	0			30%	FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
7	3	0			30%	FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	3	0			30%	FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
9	1	0			10%	FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
10	0	0				FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)			
7	3	0			30%	FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
7	3	0			30%	FR 292c. Annual goals are related to the student's transition services	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
						PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)			
7	0	3				FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA or PASA)			
4	0	6				FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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)			
7	0	3				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			
7	0	3				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			
0	0	10				FR 300. If the IEP indicates the student will participate in an alternate local assessment, explanation of why the student cannot participate in the regular assessment			
0	0	10				FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate			
						ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)			
7	3	0			30%	FR 302. Measurable Annual Goals	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
8	1	1			11%	FR 303. Description of how student progress toward meeting goals will be measured	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
9	0	1				FR 304. Description of when periodic reports on progress will be provided to parents			
9	0	1				FR 305. Documentation of progress reporting on Annual Goals			
0	0	10				FR 306. Short Term Objectives			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)			
10	0	0				FR 307. Program Modifications and Specially-Designed Instruction			
8	1	1			11%	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	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
8	2	0			20%	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	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Fi Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
2	0	8				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			
0	0	10				FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
1	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			
5	4	1			44%	FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	4				FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP			
0	0	10				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			
9	1	0			10%	FR 316. A conclusion regarding student eligibility for ESY	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
6	4	0			40%	FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
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			
						EDUCATIONAL PLACEMENT (File Reviews)			
10	0	0				FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class			
10	0	0				FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum			
10	0	0				FR 322. Type of support, by amount (itinerant, supplemental, full-time)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
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)			
10	0	0				FR 326. If child will not be attending his/her neighborhood school, reason why not			
						PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)			
10	0	0				FR 327. Completed Section A or Section B			
						IEP DEVELOPMENT			
						INTERVIEW RESULTS (Parent & General Education Teacher)			
6	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
6	0	0	0			P 29. Did you participate in developing the current IEP for your child?			
6	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			
0	0	6	0			P 31. If you were unable to participate in person, did the school offer other arrangements for you to participate by phone or through other methods?			
6	0	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
5	0	1	0			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	6	0			P 32b. If no, what training or support would assist you?			
6	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?			
6	0	0	0			P 35. Was the current IEP developed at the IEP meeting?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	0	2	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?			
5	0	0	1			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
0	0	5	1			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	5	1			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		6	0			P 65. If you did not participate in your child's IEP meeting, what kept you from participating?			
5	1	4				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
6	0	4				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
7	0	3				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?			
						IEP CONTENT			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
6	0	0	0			P 40. Did the IEP team consider the recommendations that were made in your child's most recent evaluation, including all recommendations that were made by the evaluation team for special education, related services, and supports for school personnel?			
4	0	2	0			P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons.			
10	0	0				GE 81. Are this student's goals based on the PA Academic Standards or, if appropriate, alternate standards?			
10	0	0				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			

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?			
1	2	7				SE 104. If appropriate, are the student's annual goals based on functional performance?			
10	0	0				SE 106. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
4	0	6				SE 107. If the student's most recent Evaluation Report contained recommendations for provision of related services, including psychological counseling, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
8	0	2				SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the student, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
10	0	0				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA, PASA, and other district-wide/charter school-wide assessments?			
10	0	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
10	0	0				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	0				SE 117b. If yes, in what ways?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>Socially - utilizes peer support.</p> <p>Socially - interactions with others has improved.</p> <p>Socially & behaviorally.</p> <p>Social skills.</p> <p>Social & asks peers for help.</p> <p>Socially, tutors peers.</p> <p>Some social interaction with others.</p> <p>More social interaction without labels.</p> <p>Good socialization with peers.</p> <p>Good socialization with peers.</p>			
0	0	10				SE 117c. If no, what does this student need that he/she is not receiving?			
10	0	0				SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
						IEP IMPLEMENTATION			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
6	0	0	0			P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP?			
6	0	0	0			P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
					6 0 0 0 0 0	<p>P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals.</p> <p>Always</p> <p>Sometimes</p> <p>Rarely</p> <p>Never</p> <p>Don't Know</p> <p>Does not Apply</p>			
					5 1 0 0 0 0	<p>P 58. My child's progress is reported to me by the school in a manner that I understand.</p> <p>Always</p> <p>Sometimes</p> <p>Rarely</p> <p>Never</p> <p>Don't Know</p> <p>Does not Apply</p>			
6	0	0	0			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
7	0	3				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
2	0	8				GE 79a. In the most recent IEP meeting for this student, did you discuss whether the student could be educated in a general education classroom for the entire school day?			
1	1	8				GE 79b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	9				GE 79c. If yes, what reasons were discussed for recommending removal? To modify the day.			
0	0	9				GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? The IEP team.			
8	0	2				GE 79e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
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?			
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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	2				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
10	0	0				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
8	0	2				SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?			
9	0	1				SE 120. Is this student receiving the supports and services agreed upon in his/her current IEP, including related services?			
						PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent & Special Education Teacher)			
0	0	5	1			P 42. If your child's current IEP includes psychological counseling as a related service, and he/she receives these services, including transportation, are they provided at no cost to you?			
5	1	0	0			P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting?			
5	1	0	0			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
6	0	0	0			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
0	0	6	0			P 46. If you did not agree with the decision on ESY eligibility, were you given a written notice (NOREP/PWN) explaining that you could ask for a due process hearing?			
0	0	6	0			P 47. If your child was determined to be eligible for ESY services, did the IEP team decide upon the goals and services needed for the ESY program?			
10	0	0				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
0	0	10				SE 122. If this student was determined to be ESY eligible, did the IEP team determine what goals and services were needed and include them in the IEP?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				SE 122a. At the most recent IEP meeting, did the IEP team discuss the development of a plan to transition this student back into the school district (or charter school if student is enrolled in a charter school) with supplementary aids and services?			
0	0	10				SE 122b. Are staff from the home district (or charter school if student is enrolled in a charter school) involved with the planning and implementation of this student program?			
0	0	10				SE 122c. Does this student go on field trips, attend school functions or participate in extracurricular activities with his/her same age/grade peers who are non-disabled?			
0	0	10				SE 122d. Does this student need supplementary aids and services to participate in non-academic and/or extra-curricular activities?			
0	0	10				SE 122e. If yes, are needed supplementary aids and services being provided to this student?			
0	0	10				SE 122f. Are there routine opportunities for this student to interact with non-disabled peers that are planned and/or facilitated by school personnel?			
						SECONDARY TRANSITION (Parent & Special Education Teacher)			
6	0	0	0			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
4	0	1	1			P 50a. In the most recent IEP meeting for your child, did you discuss whether your child could be educated in a general education classroom for the entire school day?			
0	2	0	4			P 50b. In the most recent IEP meeting, did the IEP team recommend removal of your child from the general education classroom for any part of the school day?			
0	0	6	0			P 50c. If yes, what reasons were discussed for recommending removal?			
0	0	6	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided?			
6	0	0	0			P 50e. In the most recent IEP meeting, did the IEP team discuss whether your child could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	1	0	0			P 50f. In your opinion, is your child benefiting from participation in the general education classroom?			
0	0	1	0			P 50g. If yes, in what ways? Gets support that is needed; is challenged; difficulties learning aren't highlighted. Thinking about future. Helps child learn & gives the help needed in the class. Learns more. More of an education, learn more things. Student does better one on one than in a group.			
0	0	5	0			P 50h. If no, what does your child need that he/she is not receiving in the class? Doesn't like school, doesn't like people, needs more online classes.			
					5 0 0 1 0 0	P 59. I am satisfied with the transition services developed for my child. Always Sometimes Rarely Never Don't Know Does not Apply			
					5 0 0 1 0 0	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment. Always Sometimes Rarely Never Don't Know Does not Apply			
10	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?			
						Topical Area 6: NOREP/PWN			
						(File Reviews)			
10	0	0				FR 328. NOREP/PWN is present in the student file			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 329. Demographic data	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
10	0	0				FR 330. Type of action taken			
10	0	0				FR 331. A description of the action proposed or refused by the LEA			
10	0	0				FR 332. An explanation of why the LEA proposed or refused to take the action			
9	1	0			10%	FR 333. A description of the other options the IEP team considered and the reason why those options were rejected	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
10	0	0				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
8	1	1			11%	FR 335. Description of other factor(s) relevant to LEA's proposal or refusal	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
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.)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	3	0			30%	FR 339. Parent has selected a consent option	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
9	1	0			10%	FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP	The CS will provide training for all staff using the anotated forms to ensure that all forms are completed without error and within timelines. Adviser will review agendas and sign-in sheets as well as conduct a file review prior to the CA due date.	12/26/2012 IU, Pattan and/or Special Education Adviser	05/09/2012
						INTERVIEW RESULTS (Parent)			
1	0	5	0			P 34. If services that you requested for your child were rejected by the school, did you receive a written notice (NOREP/PWN) explaining why the request was rejected?			
					5 1 0 0 0 0	P 61. If I don't understand my child's educational rights, and I inquire about them, someone from the school takes the time to explain them to me. Always Sometimes Rarely Never Don't Know Does not Apply			
						Topical Area 7: Additional Interview Responses			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
					5 1 0 0 0 0	P 54. I am a partner with school personnel when we plan my child's education program. Always Sometimes Rarely Never Don't Know Does not Apply			
		0	0			P 66. Tell me anything you really like about your child's special education program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					2 1 3 4	g. staff open to suggestions, good communication h. follow the IEP k. staff's understanding and attitude n. other Very pleased - staff go above & beyond. Student likes this school better than regular school. One on one help. Computer helps keep things organized.			
		0	0		6	P 67. Tell me anything you would like to change about the program. n. other Nothing Nothing Nothing Need homework help. Nothing			
		0	0		2 2 1 1	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. a. Very strongly agree b. Strongly agree c. Agree e. Strongly disagree			
						P 69. Additional comments about your child's program. School is providing program that makes the students computer literate. Secretary makes sure I connect with personnel when I need to. Never had to wait for help or return calls. Wants more progress reports, not just at report card time.			
10	0	0				SE 101. Do you hold the required certification to implement this student's program?			
10	0	0				SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10				SE 101b. If no, what training or support would assist you?			
						Topical Area 8: Student Interview Results			
			0		5 1 1	S 126. What kind of support are you currently receiving? a. Learning Support h. Emotional Support k. Don't Know			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	1	0	0			S 127. Is this support enough to help you be successful in your school program?			
					3 3 0 0 0	S 128. How satisfied are you with your high school educational program? Very Somewhat A Little Not at All Don't Know			
						S 129. What do you like best about the program? Study hall. You have more freedom as long as you do your work. It's easier to get help from the teachers. Easier to understand. Gives days off to get work done. The teachers are great. Not having to deal with drama. Math			
						S 130. What do you like least about the program? Math kind of hard. I like text books to work with more than computers. Would like more books. No time for lunch. Update laptops. Some run too slow. Nothing Nothing History			
					3 2 0 1 0	S 131. How satisfied are you with your special education supports/services? Very Somewhat A Little Not at All Don't Know			
						S 132. What do you like best about the special education supports/services? I get help. Get one on one attention from teacher in area where you need help. Help with my work. Don't hound me. Ask nicely & if I don't do it ask again. They help you understand. It helps me get my work done.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						S 133. What do you like least about the special education supports/services? Nothing Can't think of anything. It's ok. Nothing. Going ok for me. Nothing Nothing			
					1 4 0 0 1	S 134. How much time do you spend with students who do not have disabilities? Too Much Enough A Little Not Enough Don't Know			
0	6	0	0			S 135. Do you participate in any extra-curricular activities?			
						S 136. If yes, which ones			
						S 137. If no, why not Just don't feel like it. I didn't know you could. I've thought about football. Didn't catch my eye. Have to pay for some things - like sports. Don't like sports.			
5	0		1			S 138. Were you invited to participate in the last IEP meeting? Other			
4	1		1			S 139. Did you participate in the last IEP meeting? Other			
3	1		2			S 140. Do you have a post secondary transition program? Other			
1	4		1			S 141. Do you have an employment transition program? Other			
1	2		3			S 142. Do you have a community living transition program? Other			
2	2		2			S 143. Did you assist in the development of the transition program? Other			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	0		4			S 144. Is that transition plan being followed? Other			
4	2		0			S 145. Did you discuss what you would do after graduation or finishing high school? Other			
			0		* *	S 146. Which of the following agencies participate in your IEP development? e. None g. Don't Know			
0	0		1			S 147. If any agency participated in your IEP did they assist you or provide services? Other			
						S 148. Comments			
1	5	0	0			S 149. Do you participate in any activities in the community?			
						S 150. If yes, which ones? I hang out with friends.			
						S 151. If no, why not? Just don't. Don't like to. Usually with my buddies. Usually play video games or ride dirt bikes. No time.			
						S 152. Are there any other agencies that could help you within the community? Probably not. Not sure. No No Don't know.			
						Topical Area 9: Other Non-compliance Issues			
						Topical Area 10: Other Improvement Plan Issues			
						FSA 19A Teacher Survey Results	The CS shall develop an improvement plan to include parents in joint training with teachers and administrators.	07/31/2012 IU, Pattan and/or Special Education Adviser	07/18/2012

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						FSA #6 2012-2013	<p>The CS will review the graduation data and continue to train and follow the developed Graduation Improvement Plan:</p> <ol style="list-style-type: none"> 1. Training Spring 2012: Increasing the opportunities for alternative graduation. 2. Parent training on multiple topics to enhance understanding and participation in their students educational program. 3. Post graduation activities follow-up. 4. Student self advocate training. 5. ND staff will work with parents to increase the graduation rate 7. All students will develop a graduation contract to address transition goals, objectives and attendance. <p>Evidence of Change: The LEA will provide the BSE adviser with a written summary of the improvement plan activities including agendas and sign-in sheets pertaining to trainings.</p>	<p>05/30/2013</p> <p>IU, Pattan and/or Special Education Adviser</p>	05/30/2013

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						FSA #7 2012-2013	<p>The CS will review the drop-out data to determine if changes are needed to decrease their drop-out rate. The CS will review the drop out data and continue to train and follow the developed Graduation/drop out Improvement Plan:</p> <ol style="list-style-type: none"> 1. Training Spring 2012:Increasing the opportunities for alternative graduation. 2. Parent training on multiple topics to enhance understanding and participation in their students educational program. 3.Post graduation activities follow-up. 4. Student self advocate training. 5. ND staff will work with parents to increase the graduation rate and decrease the drop out rate. 7. All students will develop a graduation contract to address transition goals, objectives and attendance. 8. Prior to dropping out the student and parent must have a pre-drop out meeting to encourage continance in their school goals. <p>Evidence of Change: The LEA will provide the BSE adviser with a written summary of the improvement plan activities including agendas and sign-in sheets pertaining to trainings</p>	<p>05/30/2013</p> <p>The CS may use the IU, Pattan and/or the regional Special Education Adviser to complete the non-compliance issues.</p>	05/30/2013
						19A-Teacher survey	<p>Using the survey results of the 2011-12, the CS shall develop a training schedule and activities to provide a guideline for teacher training for the 2012-13 school year.</p> <p>Evidence of Change: The LEA will provide the BSE adviser with a written summary of the improvement plan activities including agendas and sign-in sheets pertaining to trainings</p>	<p>06/30/2013</p> <p>IU, Pattan and/or Special Education Adviser</p>	05/30/2013