

New Foundations CS

Charter Annual Report

07/01/2013 - 06/30/2014

School Profile

Demographics

8001 Torresdale Ave
Philadelphia, PA 19136
(215)624-8100

Phase:

Phase 3

CEO Name:

Paul Stadelberger

CEO E-mail address:

pstadelberger@nfcs.k12.pa.us

Governance and Staff

Leadership Changes

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

Mr. John Kane, an At-Large-Member of the Board of Trustees, resigned to run for a political office. New Foundations Charter School added Ms. Faye Miller-Schilling as a Vice-Principal to the High School (9th - 12th grades). There were no other Leadership changes.

Board of Trustees Meeting Schedule

Location	Date and Time
New Foundations Charter School; 8001 Torresdale Avenue; Philadelphia, PA 19136	7/21/2014 6:30 PM
New Foundations Charter School; 8001 Torresdale Avenue; Philadelphia, PA 19136	8/11/2014 6:30 PM
New Foundations Charter School; 8001 Torresdale Avenue; Philadelphia, PA 19136	9/8/2014 6:30 PM
New Foundations Charter School; 8001 Torresdale Avenue; Philadelphia, PA 19136	10/13/2014 6:30 PM
New Foundations Charter School; 8001 Torresdale Avenue; Philadelphia, PA 19136	11/10/2014 6:30 PM
New Foundations Charter School; 8001 Torresdale Avenue; Philadelphia, PA 19136	12/8/2014 6:30 PM
New Foundations Charter School; 8001 Torresdale Avenue; Philadelphia, PA 19136	1/12/2015 6:30 PM
New Foundations Charter School; 8001 Torresdale Avenue; Philadelphia, PA 19136	3/9/2015 6:30 PM
New Foundations Charter School; 8001 Torresdale Avenue; Philadelphia, PA 19136	4/13/2015 6:30 PM
New Foundations Charter School; 8001 Torresdale Avenue; Philadelphia, PA 19136	5/11/2015 6:30 PM
New Foundations Charter School; 8001 Torresdale Avenue; Philadelphia, PA 19136	6/8/2015 6:30 PM

Professional Staff Member Roster

There are no professional staff members.

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

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Quality of Teaching and Other Staff

Position Categories	All Employed per Category	Appropriately Certified	Promoted	Transferred	Terminated	Contracted for Following Year
Chief Academic Officer/Director	1.00	0.00	0.00	0.00	0.00	1.00
Principal	2.00	2.00	0.00	0.00	0.00	2.00
Assistant Principal	2.00	2.00	0.00	0.00	0.00	2.00
Classroom Teacher (including Master Teachers)	57.00	57.00	0.00	0.00	4.00	63.00
Specialty Teacher (including Master Teachers)	11.00	10.00	0.00	0.00	2.00	11.00
Special Education Teacher (including Master Teachers)	5.00	5.00	0.00	0.00	0.00	6.00
Special Education Coordinator	1.00	0.00	0.00	0.00	0.00	1.00
Counselor	3.00	3.00	0.00	0.00	0.00	4.00
Psychologist	0.00	0.00	0.00	0.00	0.00	0.00
School Nurse	1.00	1.00	0.00	0.00	0.00	1.00
School Social Worker	1	1	0	0	0	1
Totals	84.00	81.00	0.00	0.00	6.00	92.00

Further explanation:

This narrative is empty.

Fiscal Matters

Major Fundraising Activities

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

New Foundations Charter School conducted two major fundraisers. The two fundraisers are the "Disney Chances" and the annual "Golf Outing". The "Disney Chances" funds are used for our technology program and for our libraries. The annual "Golf Outing" funds are used as a scholarship for a graduate of our High School. There are other fundraising efforts performed by the Home & School Association. Their fundraising efforts are used for day to day needs and expenses for the classrooms, students and programs that are not included in the operating budget. Aside from candle sales, bake sales, etc, the Home & School has a "Raffle Day" as it's major fund-raiser. New Foundations Charter School plans on continuing doing the same fund-raising activities as the previous year.

Fiscal Solvency Policies

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

There were no changes to our financial policies and procedures. The Board of Trustees has adopted financial policies and procedures which include the topics - budgeting, accounting practices, procurement, contracts, internal control, cash management, grants management, time and attendance, contracted services, etc.

The school's budget, adopted in accordance with the timetable prescribed by the Commonwealth, serves as a blue print for financial decision making during the fiscal year. The budget provides for the educational, building and administrative needs of the school community and also includes a reserve for contingencies. All purchases and personnel decisions are reviewed for budgetary funds available prior to the issuance of a contract or purchase order. The business office provides interim financial reporting for the board of trustees and CEO on a monthly basis. The Controller meets with the school administrative team regularly and attends all board and finance committee meetings. Through careful monitoring of expenditures and revenues the school is able to assure that all expenditure and revenue categories remain within budget.

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:

- Board of Trustees Internal Controls Policy.pdf

Accounting System

Changes to the accounting system the charter school uses:

There are no changes. The accounting system is QuickBooks and is loaded with the State Chart of Accounts. Transactions are posted by the Controller's Office staffed by experienced school business administrators. A trial balance, statement of revenue and expenditures and a statement of disbursements are prepared monthly. Reports are generated in compliance with State requirements.

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: Zelenkofske Axelrod LLC
 Date of Last Audit: 12/18/2013
 Fiscal Year Last Audited: 2012-2013

Explanation of the Report

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

The 2012-2013 Independent Audit is attached. It is impossible to complete the 2013-2014 Independent Audit by August 1st submission.

Financial Audit Report

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

PDF file uploaded.

Citations

Financial audit citations and the corresponding Charter School responses

Description	Response
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Federal Programs Consolidated Review

Basics

Title I Status: Yes
 Date of Last Federal Programs Consolidated Review: 05/29/2013
 School Year Reviewed: 2012-2013

Federal Programs Consolidated Review Report

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

PDF file uploaded.

Citations

Federal Programs Consolidated Review citations and the corresponding Charter School responses

Description	Response
None	None

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
Counselor	New Foundations Charter School; 8001 Torresdale Avenue; Philadelphia, PA 19136	1.5
Math Specialist	New Foundations Charter School; 8001 Torresdale Avenue; Philadelphia, PA 19136	0.25
Personal Care Assistant	New Foundations Charter School; 8001 Torresdale Avenue; Philadelphia, PA 19136	2
Reading Specialist	New Foundations Charter School; 8001 Torresdale Avenue; Philadelphia, PA 19136	0.25
Social Worker	New Foundations Charter School; 8001 Torresdale Avenue; Philadelphia, PA 19136	0.5
Special Education Coordinator	New Foundations Charter School; 8001 Torresdale Avenue; Philadelphia, PA 19136	1

Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
Hearing Therapist	0.25 Hours	Outside Contractor	10 or fewer
Occupational Therapist	24 Hours	Outside Contractor	12
Physical Therapist	12 Hours	Outside Contractor	10 or fewer
Psychologist	2 Days	Outside Contractor	10 or fewer
Speech Therapist	5 Days	Outside Contractor	35

Special Education Cyclical Monitoring

Date of Last Special Education Cyclical Monitoring:

Not Provided

Link to Report (Optional):

Not Provided

Special Education Cyclical Monitoring Report

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

PDF file uploaded.

Facilities

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

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

Furniture (desks, chairs, lockers, etc):	\$82,739
Computers:	\$155,206
Gym Equipment:	\$5,101
Marker Boards:	\$3,167
Projectors:	\$17,050
Software:	\$2,866
Custodial Equipment:	\$9,472
Audio System:	\$18,118

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

\$376,458.00

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:

New Foundations does not have any plans for the 2014-2015 school year for facility development or other capital improvement needs. If the economic situation improves in the future the school does have plans to expand its current building to include an auditorium and approximately 12 additional classrooms in our high school building.

Memorandums of Understanding

Organization	Purpose
Holy Family University	New Foundations Charter School and Holy Family University have entered into a Memorandum of Understanding that allows New Foundations students to enroll and gain credit in college level courses at HFU. Furthermore, the agreement also provides for the faculty to take graduate level classes at the University as well as New Foundations Charter School providing graduate level courses at our campus through the University.

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 David Lambie on 8/1/2014

President, Board of Trustees

Affirmed by Paul Stadelberger on 7/30/2014

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 David Lambie on 8/1/2014

President, Board of Trustees

Affirmed by Paul Stadelberger on 7/30/2014

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 David Lambie on 8/1/2014

President, Board of Trustees

Affirmed by Paul Stadelberger on 7/30/2014

Chief Executive Officer

Course / HQT ACS Preview Report

PA Department of Education
Bureau of School Leadership & Teacher Quality

LEA/AUN: New Foundations CS-126513420

Year: 2013 - 2014

HQT and NHQT Percentages

School Number	School Name	Core Courses	Core Course Section Count	HQT Section Count	NHQT Section Count	Not Evaluated Section Count	% of HQT Sections	% of NHQT Sections
7649	New Foundations CS	246	246	246	0	0	100.0%	0.0%
Summary		246	246	246	0	0	100.0%	0.0%

Course / HQT ACS Preview Report

PA Department of Education
Bureau of School Leadership & Teacher Quality

LEA/AUN: New Foundations CS-126513420

Year: 2013 - 2014

Courses of Rigor

Subject Area Code : ALL-All Subjects, LS=Life Science, M=Mathematics, NA=Other, R=Reading, W=Writing, PA=Performing Arts,
ELA-English Language Arts, FL-Foreign Language, SS-Social Science

School Number	School Name	Course Subject Area	College/ High School Credit (Dual Enrollment) Course Count	Advanced Placement Course Count	International Baccalaureate Course Count
7649	New Foundations CS	ELA	0	1	0
7649	New Foundations CS	FL	0	1	0
7649	New Foundations CS	LS	0	0	0
7649	New Foundations CS	M	0	0	0
7649	New Foundations CS	NA	0	0	0
7649	New Foundations CS	PA	0	0	0
7649	New Foundations CS	R	0	0	0
7649	New Foundations CS	SS	0	2	0

HQT Teacher Listing

Year: 2013 - 2014

LEA: New Foundations CS

Staff ID	Staff Last Name	Staff First Name	State Course ID	State Course Name	Local Course ID	Local Course Name	Section Count	HQT Status
	Alkins	Robert	039994	General Science (Departmentalized Gr 6 middle sch)	39994	6th Grade Science	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Alkins	Robert	04305	Social Studies	43053	8th Grade Social Studies	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Anania	Catherine	51034	Language Arts (grade 6)	10013	6th Grade English/Language Arts	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Anania	Catherine	51046	Reading (grade 6)	READ06	6th Grade Reading	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Apa-DiCicco	Nicole	51032	Language Arts (grade 4)	LA04	4th Grade Language Arts	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Apa-DiCicco	Nicole	51044	Reading (grade 4)	READ04	4th Grade Reading	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Apa-DiCicco	Nicole	52034	Mathematics (grade 4)	MATH04	4th Grade Math	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Ashenbrenner	Holly	51046	Reading (grade 6)	READ06	6th Grade Reading	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Azoulay	Renee	51031	Language Arts (grade 3)	LA03	3rd Grade Language Arts	1	Teacher holds appropriate certification(s), test(s), and/or college

HQT Teacher Listing

Year: 2013 - 2014

LEA: New Foundations CS

Staff ID	Staff Last Name	Staff First Name	State Course ID	State Course Name	Local Course ID	Local Course Name	Section Count	HQT Status
								major(s)
	Azoulay	Renee	51043	Reading (grade 3)	READ03	3rd Grade Reading	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Azoulay	Renee	52033	Mathematics (grade 3)	MATH03	3rd Grade Math	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Bates	Stephanie	0002	Second Grade	HR02	2nd Grade	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Beck	Peter	02201	Probability and Statistics	2201	Statistics	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Beck	Peter	03151	Physics I	3151	Physics	4	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Beck	Peter	K02052	Keystone Algebra I	KPMath	Keystone Prep Math	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Brennan	Denise	0002	Second Grade	HR02	2nd Grade	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Brett	Deirdre	51036	Language Arts (grade 8)	10012	8th Grade English/Language Arts	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Brett	Deirdre	51047	Reading (grade 7)	READ07	7th Grade Reading	1	Teacher holds appropriate

HQT Teacher Listing

Year: 2013 - 2014

LEA: New Foundations CS

Staff ID	Staff Last Name	Staff First Name	State Course ID	State Course Name	Local Course ID	Local Course Name	Section Count	HQT Status
								certification(s), test(s), and/or college major(s)
	Brett	Deirdre	51048	Reading (grade 8)	READ08	8th Grade Reading	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Brisbone	Gianna	02052	Algebra I	2052	Algebra I	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Brisbone	Gianna	03062	Biology (Introduction)	3062	Biology	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Bullock	David	04254	Psychology I	4254	Psychology	4	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Bullock	David	04256	Advanced Placement Psychology	1108	AP Psychology	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Bullock	David	04258	Sociology	4258	Sociology	4	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Burns	Joseph	01004	English/Language Arts IV (12th grade)	1004	English 12	4	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Burns	Joseph	01006	AP English Literature and Composition	1006	AP English Literature and Composition	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)

HQT Teacher Listing

Year: 2013 - 2014

LEA: New Foundations CS

Staff ID	Staff Last Name	Staff First Name	State Course ID	State Course Name	Local Course ID	Local Course Name	Section Count	HQT Status
	Castillo	Carlos	06101	Spanish I	6101	Spanish I	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Castillo	Carlos	06102	Spanish II	6102	Spanish II	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Castillo	Carlos	06103	Spanish III	6103	Spanish III	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Castillo	Carlos	06112	Advanced Placement Spanish	6112	AP Spanish Language and Culture	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Christopher	Christopher	52038	Mathematics (grade 8)	20025	8th Grade Math	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Christopher	Christopher	53238	Science (grade 8)	3159	8th Grade Science	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Comfort	Robert	03101	Chemistry I	3101	Chemistry	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Coyle	Karen	K5F	K5 - Full Day - regular education	HR00	Kindergarten	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Dever	Brian	51031	Language Arts (grade 3)	LA03	3rd Grade Language Arts	1	Teacher holds appropriate certification(s), test(s), and/or college

HQT Teacher Listing

Year: 2013 - 2014

LEA: New Foundations CS

Staff ID	Staff Last Name	Staff First Name	State Course ID	State Course Name	Local Course ID	Local Course Name	Section Count	HQT Status
								major(s)
	Dever	Brian	51043	Reading (grade 3)	READ03	3rd Grade Reading	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Dever	Brian	52033	Mathematics (grade 3)	MATH03	3rd Grade Math	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Devlin	Christina	059912	General Art (Departmentalized Gr 6 middle school)	59912	6th Grade Art	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Devlin	Christina	059991	General Art	59913	8th Grade Art	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Devlin	Christina	059991	General Art	59992	7th Grade Art	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Dimitri	Eric	04102	US History To Reconstruction	4101	American History I	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Dimitri	Eric	04254	Psychology I	4254	Psychology	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Dimitri	Eric	04258	Sociology	4258	Sociology	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Flite	Christina	0001	First Grade	HR01	1st Grade	1	Teacher holds appropriate

HQT Teacher Listing

Year: 2013 - 2014

LEA: New Foundations CS

Staff ID	Staff Last Name	Staff First Name	State Course ID	State Course Name	Local Course ID	Local Course Name	Section Count	HQT Status
								certification(s), test(s), and/or college major(s)
	Green	Phylcia	0001	First Grade	HR01	1st Grade	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Gulisano	Maria	01003	English/Language Arts III (11th grade)	1003	English 11	5	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Hackett	Nicole	K5F	K5 - Full Day - regular education	HR00	Kindergarten	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Intemann	Megan	52036	Mathematics (grade 6)	20026	6th Grade Math	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Intemann	Megan	52037	Mathematics (grade 7)	20024	7th Grade Math	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Intemann	Megan	53237	Science (grade 7)	39991	7th Grade Science	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Krzesinski	Julie	01002	English/Language Arts II (10th grade)	1002	English 10	4	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Krzesinski	Julie	01101	English/Composition (freshmen and sophomores)	91001	Grammar and Composition	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)

HQT Teacher Listing

Year: 2013 - 2014

LEA: New Foundations CS

Staff ID	Staff Last Name	Staff First Name	State Course ID	State Course Name	Local Course ID	Local Course Name	Section Count	HQT Status
	Laurence	Lori	0001	First Grade	HR01	1st Grade	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Martin	Matthew	01002	English/Language Arts II (10th grade)	1002	English 10	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Martin	Matthew	04051	World History (Survey)	4051	World History	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	McCaffrey	William	03053	Anatomy/Physiology	3053	Anatomy and Physiology	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	McCaffrey	William	03062	Biology (Introduction)	3062	Biology	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	McGovern	Michael	039994	General Science (Departmentalized Gr 6 middle sch)	39994	6th Grade Science	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	McGovern	Michael	52036	Mathematics (grade 6)	20026	6th Grade Math	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	McGovern	Michael	52038	Mathematics (grade 8)	20025	8th Grade Math	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	McGregor	Jane	03003	Environmental Science	3003	Environmental Science	3	Teacher holds appropriate certification(s), test(s), and/or college

HQT Teacher Listing

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Staff ID	Staff Last Name	Staff First Name	State Course ID	State Course Name	Local Course ID	Local Course Name	Section Count	HQT Status
								major(s)
	McGregor	Jane	03101	Chemistry I	3101	Chemistry	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Mezei	Myra	01001	English/Language Arts I (9th grade)	1001	English 09	4	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Mezei	Myra	02052	Algebra I	2052	Algebra I	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Mezgailis	Sylvia	51031	Language Arts (grade 3)	LA03	3rd Grade Language Arts	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Mezgailis	Sylvia	51043	Reading (grade 3)	READ03	3rd Grade Reading	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Mezgailis	Sylvia	52033	Mathematics (grade 3)	MATH03	3rd Grade Math	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Neswick	Robert	51045	Reading (grade 5)	READ05	5th Grade Reading	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Neswick	Robert	52035	Mathematics (grade 5)	MATH05	5th Grade Math	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Olivant	Denise	51045	Reading (grade 5)	READ05	5th Grade Reading	1	Teacher holds appropriate

HQT Teacher Listing

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Staff ID	Staff Last Name	Staff First Name	State Course ID	State Course Name	Local Course ID	Local Course Name	Section Count	HQT Status
								certification(s), test(s), and/or college major(s)
	Olivant	Denise	52035	Mathematics (grade 5)	MATH05	5th Grade Math	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Ouellette	Kevin	04305	Social Studies	43052	7th Grade Social Studies	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Ouellette	Kevin	043051	Social Studies (Departmentalized Gr 6 middle sch)	43051	6th Grade Social Studies	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Ouellette	Kevin	52037	Mathematics (grade 7)	20024	7th Grade Math	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Park	Christine	02072	Geometry	2072	Geometry	5	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Paxson	Lynn	K5F	K5 - Full Day - regular education	HR00	Kindergarten	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Petcaugh	Brandon	02110	Pre-Calculus	2110	Pre-Calculus	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Petcaugh	Brandon	02157	Consumer Mathematics	2157	Consumer Mathematics	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)

HQT Teacher Listing

Year: 2013 - 2014

LEA: New Foundations CS

Staff ID	Staff Last Name	Staff First Name	State Course ID	State Course Name	Local Course ID	Local Course Name	Section Count	HQT Status
	Reinbold	Kaitlin	04103	US History Since Reconstructn	4103	American History II	4	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Reinbold	Kaitlin	04104	Advanced Placement Hist (US)	4104	AP United States History	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Richman	Ronda	51035	Language Arts (grade 7)	10011	7th Grade English/Language Arts	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Richman	Ronda	51036	Language Arts (grade 8)	10012	8th Grade English/Language Arts	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Richman	Ronda	51047	Reading (grade 7)	READ07	7th Grade Reading	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Richman	Ronda	51048	Reading (grade 8)	READ08	8th Grade Reading	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Riegler	Zack	04051	World History (Survey)	4051	World History	4	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Riegler	Zack	04103	US History Since Reconstructn	4103	American History II	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Saladik	Jennifer	06102	Spanish II	6102	Spanish II	5	Teacher holds appropriate certification(s), test(s), and/or college

HQT Teacher Listing

Year: 2013 - 2014

LEA: New Foundations CS

Staff ID	Staff Last Name	Staff First Name	State Course ID	State Course Name	Local Course ID	Local Course Name	Section Count	HQT Status
								major(s)
	Saldanha	Lidia	06997	Foreign Language Exploration	61011	7th Grade World Language	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Saldanha	Lidia	06997	Foreign Language Exploration	61211	8th Grade World Language	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Saldanha	Lidia	069971	Foreign Language Exploration- Departmentalized Gr 6	69971	6th Grade World Language	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Samuel	Michael	04102	US History To Reconstruction	4101	American History I	4	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Sandhaus	Rachel	05116	General Music	51162	7th Grade Music	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Sandhaus	Rachel	05116	General Music	51163	8th Grade Music	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Sandhaus	Rachel	051161	General Music (Departmentalized Gr 6 middle sch)	51161	6th Grade Music	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Santilli	Patricia	0002	Second Grade	HR02	2nd Grade	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Schilling	Faye	K01053	Keystone Literature	KPLit	Keystone Prep	1	Teacher holds appropriate

HQT Teacher Listing

Year: 2013 - 2014

LEA: New Foundations CS

Staff ID	Staff Last Name	Staff First Name	State Course ID	State Course Name	Local Course ID	Local Course Name	Section Count	HQT Status
						Literature		certification(s), test(s), and/or college major(s)
	Schmidt	James	02056	Algebra II	2056	Algebra II	5	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Schwartz	Craig	51033	Language Arts (grade 5)	LA05	5th Grade Language Arts	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Schwartz	Craig	51045	Reading (grade 5)	READ05	5th Grade Reading	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Schwartz	Craig	52035	Mathematics (grade 5)	MATH05	5th Grade Math	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Seiberlich	Kristopher	06101	Spanish I	6101	Spanish I	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Seiberlich	Kristopher	06103	Spanish III	6103	Spanish III	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Shanks	Evelyn	51044	Reading (grade 4)	READ04	4th Grade Reading	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Shanks	Evelyn	52034	Mathematics (grade 4)	MATH04	4th Grade Math	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)

HQT Teacher Listing

Year: 2013 - 2014

LEA: New Foundations CS

Staff ID	Staff Last Name	Staff First Name	State Course ID	State Course Name	Local Course ID	Local Course Name	Section Count	HQT Status
	Shirley	Caitlin	51044	Reading (grade 4)	READ04	4th Grade Reading	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Shirley	Caitlin	52034	Mathematics (grade 4)	MATH04	4th Grade Math	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Shirley	Caitlin	53234	Science (grade 4)	SCI04	4th Grade Science	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Skokowski	Joseph	04105	Pennsylvania History	4105	History of Philadelphia	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Skokowski	Joseph	04151	U.S. Government-Comprehensive	4151	Government and Economics	4	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Spera	Joseph	02052	Algebra I	2052	Algebra I	4	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Spera	Joseph	02072	Geometry	2072	Geometry	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Sulzbach	Ashley	043051	Social Studies (Departmentalized Gr 6 middle sch)	43051	6th Grade Social Studies	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Sulzbach	Ashley	51035	Language Arts (grade 7)	10011	7th Grade English/Language	1	Teacher holds appropriate certification(s), test(s), and/or college

HQT Teacher Listing

Year: 2013 - 2014

LEA: New Foundations CS

Staff ID	Staff Last Name	Staff First Name	State Course ID	State Course Name	Local Course ID	Local Course Name	Section Count	HQT Status
						Arts		major(s)
	Sulzbach	Ashley	51046	Reading (grade 6)	READ06	6th Grade Reading	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Sulzbach	Ashley	51047	Reading (grade 7)	READ07	7th Grade Reading	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Sumner	Sarnetta	01001	English/Language Arts I (9th grade)	1001	English 09	3	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Sumner	Sarnetta	01101	English/Composition (freshmen and sophomores)	91001	Grammar and Composition	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Szott	Diane	51048	Reading (grade 8)	READ08	8th Grade Reading	1	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Tingle	Amanda	01101	English/Composition (freshmen and sophomores)	91001	Grammar and Composition	4	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Ulklloss	Brian	03003	Environmental Science	3003	Environmental Science	4	Teacher holds appropriate certification(s), test(s), and/or college major(s)
	Ulklloss	Brian	03004	Astronomy	3004	Astronomy	2	Teacher holds appropriate certification(s), test(s), and/or college major(s)

NHQT Teacher Listing WITHOUT Manual Changes

This report does not exclude teachers that were manually changed via the HQT review log. If you have submitted a review log, please refer to the NHQT Teacher Listing Showing Manual Changes.

Year: 2013 - 2014

LEA: New Foundations CS

Staff ID	Staff Last Name	Staff First Name	State Course ID	State Course Name	Local Course ID	Local Course Name	Section Count	HQT Status
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Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2014

Name of School: New Foundations Charter School

Address of School: 8001 Torresdale Avenue Philadelphia, PA 19136

CEO Signature Paul Stoddy

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	2,559.00
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
6600		FOOD SERVICE REVENUE	
	6610	Daily Sales - Reimbursable Programs	114,629.00
	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	19,478.00
	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	58,578.00
	6890	Other Revenues from Intermediary Sources	25,234.00

6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	430.00
	6920	Contributions & Donations from Private Sources / Capital Contributions	52,119.00
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	60,828.00
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	12,096,451.00
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	74,953.00
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	11,509.00
	6999	Other Revenues Not Specified Above	74,474.00
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	

	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
	7330	Health Services (Medical, Dental, Nurse, Act 25)	9,098.00
	7340	Unassigned	
	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	
7400		VOCATIONAL TRAINING OF THE UNEMPLOYED	
7500		STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS	
	7502	Dual Enrollment Grants	
	7503	Project 720/High School Reform	
	7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	1,032.00
7600		REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS	16,008.00
7800		REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS	
	7810	State Share of Social Security and Medicare Taxes	
	7820	State Share of Retirement Contributions	426,152.00
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	
	7990	Other Technology Grants	
8000		REVENUE FROM FEDERAL SOURCES	
8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	

	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	589,788.00
	8520	Vocational Education	
	8530	Child Nutrition Program	299,153.00
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	Unassigned	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	
9000		OTHER FINANCING SOURCES	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	

	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
TOTAL REVENUES			13,932,473.00

NOTES:

See "NOTES WORKSHEET" for disclaimer

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

Name of School: New Foundations Charter School

Address of School: 8001 Torresdale Avenue Philadelphia, PA 19136

CEO Signature Paul Stadelky

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

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	5,513,821.00
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	551,147.00
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	59,297.00
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	183,311.00
2130	Attendance Services	
2140	Psychological Services	53,360.00
2150	Speech Pathology and Audiology Services	
2160	Social Work Services	56,301.00
2170	Student Accounting Services	
2190	Other Pupil Personnel Services	
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	
2210	Supervision of Educational Media Services	

	2220	Technology Support Services	
	2230	Educational Television Services	
	2240	Computer-Assisted Instruction Support Services	
	2250	School Library Services	102,612.00
	2260	Instruction and Curriculum Development Services	104,833.00
	2270	Instructional Staff Professional Development Services	81,606.00
	2280	Nonpublic Support Services	
	2290	Other Instructional Staff Support	110,150.00
2300		SUPPORT SERVICES - ADMINISTRATION	
	2310	Board Services	
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	146,813.00
	2360	Office of the Superintendent (Executive Director) Services	247,616.00
	2370	Community Relations Services	
	2380	Office of the Principal Services	1,016,744.00
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	164,506.00
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	175,295.00
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	62,527.00
	2590	Other Support Services - Business	1,253.00
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	3,081,895.00
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	

	2750	Nonpublic Transportation	
	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	199,519.00
	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	428,088.00
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	38,159.00
	3250	School Sponsored Athletics	99,173.00
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	195,719.00
3400		SCHOLARSHIPS AND AWARDS	1,000.00
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		12,674,745.00

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

1,257,728.00

NOTES:

See "NOTES WORKSHEET" for disclaimer

This financial statement has been prepared on a modified accrual basis solely to comply with a thirty day deadline required by the Commonwealth of Pennsylvania. As a result of this truncated timeline, this financial statement has not been prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board and may not include all accruals and/or depreciation expenses. It may materially differ from the school's final audited financial statements. Therefore, the charter school, its board and administration accept no responsibility for accuracy of the information contained herein.

New Foundations Charter School reserves all available objections regarding the required provision of Addendum B with the Annual Report for Charter Schools. New Foundations Charter School reserves its right for administrative/judicial relief pursuant to the Public School Code, Administrative Agency Law, the Pennsylvania Code and Charter School Law. New Foundations Charter School specifically denies that the provision of this financial statement to PDE in order to remain compliant with 24 PS Section 17-1728-A(b) and in accordance with its Charter constitutes any waiver of its rights as defined by Public School Code, Administrative Agency Law, the Pennsylvania Code and Charter School Law. Finally, New Foundations Charter School reserves the right to supplement or revise this submission with additional documentation which may be introduced into evidence at any subsequent proceeding.

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**New Foundations Charter School
8001 Torresdale Ave.
Philadelphia, PA 19136**

Board of Trustees Policy

817 - INTERNAL CONTROLS POLICY

Internal controls are designed to safeguard assets and help to detect losses from employee dishonesty or error. A fundamental concept in a good system of internal control is the segregation of duties. Although the size of New Foundations Charter School (“Charter School”) accounting staff prohibits complete adherence to this concept, implementing the following practices will improve existing internal control without impairing efficiency.

Internal controls are hereby adopted in the following areas:

- **CASH RECEIPTS**
- **PETTY CASH**
- **CHECK ISSUANCE AND CASH DISBURSEMENTS**
- **ACCOUNTING SYSTEM**
- **INSURANCE COVERAGE**
- **EXPENSE REPORTS**
- **FINANCES**
- **BUDGET**
- **PURCHASES OF GOODS & SERVICES**
- **STAFFING AND HIRING**
- **PAYROLL**
- **CREDIT, DEBIT AND/OR CHARGE CARDS**
- **SCHOOL PROPERTY RECORDS**
- **ADDITIONAL MISCELLANEOUS ITEMS**

CASH RECEIPTS

An employee who is not responsible for accounting functions, such as the secretary or administrative assistant, shall open all incoming mail. In addition, this individual shall be responsible for:

1. Recording the cash receipts.
2. Preparing the daily bank deposit.
3. Forwarding the cash receipts listing (along with remittance advice) to the Charter School’s accounting staff (“Business Manager”).

Once the Charter School's Business Manager has received the cash receipts listing, he/she will be responsible for posting incoming cash receipts to the general ledger and detail customer accounts. The Charter School's Business Manager shall also be responsible for posting cash receipts for monies received for student lunches and all student activities such as summer school, etc.

In addition, the Business Manager shall be responsible for depositing cash receipts intact on a weekly basis.

PETTY CASH

One petty cash fund shall be used instead of multiple miscellaneous cash accounts. Disbursements from the petty cash fund shall be controlled in the same manner as disbursements from the checking account.

To provide for proper control and recording of petty cash, an "imprest system" shall be established. An imprest system is an account set up to make change or pay small obligations for which the issuance of a formal voucher and check would be too expensive and/or time consuming. Imprest accounts derive their name from the fact that the account balance is maintained at a fixed level by regular reimbursement for the exact amount of the disbursements.

Under such a system, the amount of cash in the petty cash fund shall be adequate to handle all petty cash transactions for a short period of time, but the balance shall not exceed \$500.

Formal petty cash vouchers are to be used for all working fund disbursements. Such vouchers shall be properly approved and supported and shall be signed and dated by the payee. The maximum amount for individual fund disbursements shall be \$100.

The petty cash fund shall be reimbursed periodically with a check made payable to the petty cash custodian (the Chief Executive Officer or his designee). Proper expense accounts shall be charged as reimbursements are made. In addition, the CEO along with the Board of Trustees ("Board") shall set restrictions concerning the type and amount of transactions that can be handled through the petty cash fund. All disbursements are to be approved by an authorized person (one or more Board members and/or the CEO), and supported by petty cash vouchers indicating the proper account distribution. To prevent possible reuse, petty cash vouchers and supportive documents shall be cancelled by stamping "PAID".

CHECK ISSUANCE AND CASH DISBURSEMENTS

When paying bills, Charter School's Business Manager shall:

- Indicate on the invoice that the checking of prices and cash discounts are correct by initialing such.

- Cancel invoices by attaching a copy of the check stub to the invoice.
- Have the persons signing the check (Board members, CEO) initial the invoice to indicate review of the invoice. Two signatures are required for all checks above the amount approved by the Board for CEO signature alone. These two signatures shall consist of the CEO or designee, if applicable, and an authorized Board Trustee.
- Signed checks shall be handed over to the secretary and/or administrative assistant to be mailed out. Such checks are to be mailed without allowing them to be returned to the employee(s) responsible for accounts payable.

ACCOUNTING SYSTEMS

No transaction shall be posted to a prior year or prior month by Charter School's Business Manager nor shall any transaction be changed or deleted by the Business Manager. If deemed necessary, Charter School's accounting firm with prior Board approval shall make such adjustments. Controls within accounting systems shall be modified to prevent such changes.

FIDELITY INSURANCE COVERAGE

Any employee who handles cash (either its receipt or disbursement) or who holds a position of financial trust must have fidelity bond insurance coverage. The adequacy of such coverage shall be subject to Board review with Charter School's insurance agent on an annual basis at a minimum.

EXPENSE REPORTS

All seminars and/or professional development courses are subject to prior approval by the CEO and/or Board of Trustees. Charter School shall reimburse the employee for fees incurred as related to:

- conference fees
- hotel lodging
- travel to and from the conference
- meals (subject to a maximum reimbursement of \$35 per day)

Upon returning from such seminars/training, if an employee wishes to be reimbursed for the types of expenses mentioned above, he/she must submit a Charter School Expense Report (with attached receipts) to the CEO. The expense report shall include any and all amounts paid by Charter School along with any out-of-pocket employee expenses which are to be reimbursed by Charter School. If the amount of the cash advanced exceeds the total allowable expenses, the employee shall owe Charter School the difference. If the total allowable expenses exceed the amount advanced, the employee shall be owed the difference.

FINANCES

Public monies expended by Charter School shall be utilized for the furtherance of pupil education in a manner that will ensure full value to the taxpayers and that adequate constraints and records are established to ensure that end.

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

The Board requires the CEO to establish sound accounting procedures based upon State and Federal recommended accounting procedures and upon the recommendation of the local, state, and federal auditors and to institute effective business practices and recommend suitable accounting equipment, where necessary.

In accordance with State law, the Board will authorize an annual audit by an independent auditor.

BUDGET

The budget shall be designed to reflect Charter School's objectives for the education of the students. Therefore, it must be organized and planned to ensure adequate understanding of the financial needs associated with program implementation, support and development. This necessitates a continuous review of the financial requirements of Charter School's programs.

The Board considers the preparation of an annual budget to be one of its most important responsibilities because the budget is the financial reflection of the education plan for Charter School. The budget shall be designed to carry out that plan in a thorough and efficient manner and to maintain the facilities and honor the obligations of Charter School.

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 Charter School and its students.

The annual budget proposal, once formulated, represents the position of the Board and will be available in draft form prior to its adoption. Adoption of the budget, after due deliberation and public comment, will take place at Charter School's June Public Board Meeting.

Each member of the Board and each administrator shall be thoroughly familiar with and understand the need for each of the proposed expenditures so that they can answer any questions directed to them.

PURCHASES OF GOODS & SERVICES

When funds are available, all purchases contemplated within the current budget and not subject to bid are to be made in a manner that ensures the best interest of Charter School.

The Board shall advertise and obtain competitive bids for products and services where such bids are required by law or where such bids may be believed to bring about a cost saving to Charter School.

Charter School shall solicit bids from and shall award contracts to or consent to subcontracting only with "responsible bidders" as that term is defined by law. Bidders, contractors, or affiliates may be disqualified, suspended or debarred if they are deemed "not responsible" in order to protect Charter School and the public's interest in accordance with the standards and procedures adopted by Charter School and any other applicable law. The CEO shall maintain records of all persons disqualified. Charter School is required by law to award contracts to the lowest responsible bidder.

All construction, reconstruction, repairs, maintenance or work of any nature upon the Charter School building or property or purchases relating to technology and supplies in excess of \$10,000.00 shall be conducted through proper public announcement, receipt of valid formal bids, and award as provided by Board Policy and Procedures, including obtaining Board approval in advance. Projects exceeding \$10,000.00 may not be partitioned to avoid these requirements.

Written or telephonic price quotations from at least three (3) qualified and responsible contractors shall be requested by the Board for all contracts that exceed \$4,000.00 or, in lieu of price quotations, a memorandum shall be kept on file showing that fewer than three (3) qualified contractors exist in the market area within which it is practicable to obtain quotations. A written record shall be made of these quotations and shall contain the date of the quotation; name of contractor; contractor's representative; and the construction, reconstruction, repair, maintenance or work of the quotation. The written price quotations, records or telephonic price quotations and memoranda shall be kept on file for a period of three (3) years.

Any construction, reconstruction, repairs or work of any nature, where the entire cost or value, including labor and material, is less than \$10,000.00 may be performed by Charter School's own maintenance personnel.

Bid specifications shall be approved by the Board before being published.

The bid specifications shall combine like items of supply and material whenever it is feasible, and permissible under statute, and not split purchases to avoid requirements for bidding.

The Board recognizes that emergencies may occur when imminent danger exists to persons or property or the continuance of existing Charter School classes are threatened, and time for bidding cannot be provided because of the need for immediate action in accordance with the Pennsylvania School Code. Such emergency must be declared by the Board and stated by resolution at an emergency meeting which does not require public notice pursuant to the Sunshine Act.

Whenever a contractor shall submit a bid for the performance of work and the contractor later claims a mistake, error or omission in preparing said bid, the contractor shall, before the bids are open, make known the fact and in such case the bid shall be returned unopened and the

contractor may submit a revised bid proposal at the discretion of Charter School or the contractor may lose the right to bid if circumstances as determined by the Board require.

Bids shall be opened by the Board Secretary and/or an appointed Board Member at the next regularly scheduled Board Meeting after the closing date of the bids. The Board shall accept the bid of the lowest responsible bidder, kind, quality, and material being equal, but shall have the right to reject any and all bids, or select a single item from any bid.

There are exceptions to contracts or purchases which do not require advertising, bidding or price quotations and are set forth at 16 Pa.C.S.A. sec. 1802(h) and include but are not limited to professional service contracts involving professional expertise (i. e., medical, legal, architects, engineers, CPAs) and specifically those involving construction management services.

STAFFING AND HIRING

Charter School Board of Trustees has the sole authority and responsibility to create new/additional staff positions. Approved job descriptions will clearly state any restriction as to candidate eligibility for those positions for which the description requires extensive work with financial, personnel and other such highly confidential Charter School information. Relatives of current Board members, current staff and parents of current students would not be permitted to apply for such positions. This restriction serves to prevent potential conflicts of interest pursuant to the Board's approved Conflict of Interest Policy and Employee Conflict of Interest Policy, both of which apply to employees of the School. The CEO, in collaboration with the Board of Trustees, has the authority to establish salaries and approve candidates for hire.

The hiring procedures outlined below must be followed in order to appoint candidates to any position at Charter School. The primary goal in the employment process is to fill vacancies with the most qualified candidates available. In this pursuit, Charter School will adhere to the principles of Equal Employment Opportunity. "New Foundations Charter School is an equal opportunity employer dedicated to the goal of building a culturally diverse and pluralistic faculty and staff committed to teaching and working in a multicultural environment and strongly encourages applications from women, minorities, individuals with disabilities and covered veterans."

To assure careful selection and orientation of new staff into the community, the Board promotes an open and collaborative process to facilitate the hiring of all Charter School personnel. Instructional staff is required to hold PA State certification or be in the process of obtaining certification within one (1) year of hire. It is required that middle school teachers and support staff have secondary certification or equivalent experience working with this population.

All non-instructional and administrative staff are expected to participate in and obtain certification or ongoing professional development related to their area of responsibility.

- 1) The first step in the hiring process is notice to the Board of Trustees of a position opening.
- 2) Recommendations to create a new position must be submitted to the Board of Trustees and approved prior to the start of the search for an employee to fill the position.

This recommendation will include:

- Rationale, needs assessment
- Required qualifications and selection criteria
- Job description
- Proposed salary range/rates, determined by the required position qualifications and established salary scales/range
- Job posting

- 3) A file of current job posting ads will be maintained and will include narrative versions for Internet/website use, and abbreviated versions for print advertising.

Job postings will include:

- position title
- salary or salary range
- brief description of the duties
- minimum qualifications
- name and address to which to send applications
- last day for filing applications
- Equal Employment Opportunity Statement
- Restrictions, if any, regarding eligibility of relatives of current Board members, current staff or parents of current students to apply

And require applicants to provide:

- letter of interest
- copies of Certifications, as applicable
- resume
- three references
- transcripts, as applicable
- standard application (PDE)
- Act 34 and 151 clearances and FBI clearances where applicable

- 4) A job posting (ad) for open positions will be published:
 - a) Internally
 - Notice by email of an open position to all current staff
 - Posting on the Charter School website
 - b) Externally
 - Internet - K-12 Jobs, PASBO and PSBA when applicable (leadership positions)
 - Print Publications – 2 local newspapers, PSBA when applicable (leadership positions)

- 5) A file folder for each open position will be created and contain:
 - Job description
 - Job posting
 - Resumes, cover letters, applications, clearances and certifications of qualified candidates
- 6) A file of submitted resumes for various positions will be maintained and rotated out on an annual basis.
- 7) Current staff and recommendations of candidates by current staff will be given consideration.

Screening/Interview/Selection:

- 1) Resumes/applications will be initially screened, reviewed by, interviewed and selected by the appropriate interview team members based on the following criteria:
 - a) Selection of the CEO shall be made by the entire Board with input from administration, staff, and parents based on criteria developed through a collaborative process.
 - b) Selection of Leadership level positions shall be made by a using a collaborative process that includes the CEO, Board members and representatives of the staff group with whom they will be working.
 - c) Selection of teaching, custodial or office staff shall be made using a collaborative process involving the CEO, applicable leadership, and representatives of the staff group with whom they will be working.
- 2) Devise standard selection questions which are not biased against: gender, race, religion, sexual orientation, disability, familial status, color, citizenship status, national origin, creed, veteran status or any other factor protected by law and use the same questions and selection criteria for all candidates.
- 3) Screen resumes for minimum entrance requirements; resumes may be accepted as supplements to the “application,” but not as a substitute for the “application”.
- 4) Select candidates for interview, and send a letter to candidates not selected for interview.
- 5) Notify successful candidates of selection for interview, schedule interviews, and then interview those candidates.
- 6) Select candidates for final (or second) interviews.
- 7) Perform and document reference checks; develop a consistent process and set of questions for checking references.

- 8) Conduct final interviews.
- 9) Solicit written remarks from those that met with or interviewed candidates. A rating form can be developed for this purpose.
- 10) Select final candidate.
- 11) Ensure that telephone calls (and/or emails) are made to all finalists not selected as soon as the candidate selected has accepted the position offer.

Follow-up will be made with a formal letter.

Approval:

- 1) When a conditional offer has been made, selected candidate(s) and their credentials will be presented to the Board for review and final approval.
- 2) For all positions, prior approval from the Board must be obtained before a conditional offer of employment is extended where any exceptions are to be made to normal hiring practices (as related to salary, flexible hours, vacation, etc.).
- 3) Upon verbal acceptance of the conditional offer of employment, a written offer of employment will be sent to the candidate.

This offer letter will include:

- Job title
- Monthly or hourly salary
- Hours
- Benefit eligibility
- Status (salaried or hourly)
- Statement of conditional offer pending final board approval
- Vacation and holiday information
- Employment at will
- Start date
- Employee Handbook

Hiring:

- 1) The following information will be collected for a Personnel folder for each individual. Include a paperwork checklist to the inside front of the folder.

This confidential file will include:

- Resume
- Application
- Offer letter
- Attendance records
- Job description
- Employee Handbook confirmation
- Payroll deduction forms
- Human Resources documents
- Emergency contact information
- Birth Certificate
- ACT 34 and 151 Clearances
- Professional Certifications
- Parking information

2) On the first day of employment or, at the latest, during the first week of employment, the employee must meet with the Business Manager. The employee will also receive a copy of the job description during this time.

The employee will be required to submit the following documentation:

- Employee Handbook confirmation
- Emergency contact information
- W-4 or W-4A tax withholding form
- I-9 employment eligibility form
- Self-identification form – protected status
- PSERS (retirement) forms
- Birth certificate
- Basic and optional life insurance enrollment form or waiver
- Health insurance enrollment form or waiver
- Parking information – make model car, license plate number
- Workers’ compensation notification
- Credit union enrollment (optional)
- 403 B annuity/deferred compensation enrollment form (optional)
- Section 125 (“Cafeteria Plan”) benefit waiver if applicable (optional)
- Payroll automatic deposit forms (optional)

Probation/Orientation/Mentoring:

1) During the ninety (90) day probationary period all permanent/temporary staff members will be introduced to Charter School norms/culture. Orientation, staff development, mentoring, and continuous support will be designed and provided appropriate to individual needs.

2) Criteria for applicable and appropriate orientation, staff development, mentoring, and continuous support for each position will be developed through the use of a collaborative

process.

3) At the end of the ninety (90) day probationary period all permanent/temporary staff will receive a written performance evaluation.

Terminations/Separations:

- 1) No employee may be terminated without prior approval of the Board.
- 2) Prior consultation with the Board Solicitor or his/her designee shall be required in instances of involuntary termination.
- 3) Upon the separation of an individual, whether voluntary or involuntary, notice will be given immediately to the Network Tech Specialist, Business Manager, and Facilities Manager in order to initiate separation and security procedures.
- 4) Any Charter School property issued including, but not limited to, items such as computer equipment, credit cards, keys, petty cash, and instructional materials must be returned to Charter School at the time of termination or the last day of work. The departing employee will be responsible for any lost or damaged items. The value of any property issued and not returned will be deducted from the last paycheck. The departing employee may be required to sign a wage deduction authorization form for this purpose.
- 5) Charter School does not respond to oral requests for or provide "to whom it may concern" reference letters, as these letters can be easily misused. In the event of termination, either voluntarily or involuntarily, the CEO may be able to provide a reference to specific potential employers only if a signed release form has been received.

Exit Interviews:

1) Whenever possible, in cases of voluntary terminations, Charter School shall interview the departing employee on or just prior to his/her last day of work. This interview will serve to ascertain the employee's forwarding address, to sign off on retirement and/or insurance conversions, and to obtain further details on the employee's reasons for leaving. The written results of the interview shall be placed in the employee's personnel file.

PAYROLL

Employment of all permanent, temporary, and part-time Charter School personnel must be approved by the Board. Authorization to pay follows therefrom.

Actions by the Board to employ or re-employ on a contractual basis (i.e., for a fixed period of time) shall include the name of the individual, the position title, the period of employment and whether such employment is "at will".

Actions by the Board to employ temporary or part-time personnel (i.e., by the hour or day) shall include the name of the individual, the position title and the rate of pay.

Daily sign-in and sign-out procedures adequate to meet wage and hour requirements and Board policy are required of all employees. Salary or wages may be withheld for unapproved time off in accordance with Board policy by the CEO to the extent permitted by applicable law.

The Board of Trustees shall provide for the preparation, maintenance and revision of a position classification plan and of a pay plan for all Charter School employees.

The salary guide of Charter School shall provide for the determination of beginning salaries for all employees by classification. Classification shall include:

- (a) Administrative;
- (b) Instructional -- including teachers, counselor, nurse, psychologist, therapists (speech, occupational/physical therapist, etc.), specialist teacher;
- (c) Instructional support staff - including teacher support assistant, classroom aides, etc.; and
- (d) Operational support staff -- including secretaries, office clerks, etc.

Salary increments for all employees shall be based on employee performance and may include variable percentage or fixed increases as determined by the Board of Trustees. The Board shall, at the earliest possible date, adopt and publish a pay plan for all employees.

CREDIT/DEBIT CARDS

The Board recognizes the value of an efficient method of payment and recordkeeping for certain expenses. The Board, therefore, authorizes the use of credit cards and debit cards (referred to collectively as "Credit Cards"). The authorization, handling and use of credit cards have been established to provide a convenient and efficient means to purchase goods and services from vendors.

Although the cards are issued in Charter School employee's name, they are considered School property and should be used with good judgment.

Credit cards shall not be used in order to circumvent the general purchasing procedures established by Pennsylvania State law and Board policy. The Board affirms that credit cards shall only be used in connection with Board-approved or Charter School-related activities and that only those types of expenses that are for the benefit of Charter School and serve a valid and proper purpose shall be paid for by credit card.

Under no circumstances shall credit cards be used for personal purchases. The credit card is for business related purchases only and personal charges are not to be made to the card. Purchases are limited to meals, refreshments, travel, small supplies and other Charter School-related items.

The cardholder is the only person entitled to use the card and is responsible for all charges made against the card. Improper use of the card can be considered a misappropriation of Charter School funds. Inappropriate or illegal use of the credit card may result in a loss of credit card privileges, disciplinary action, up to and including termination, personal responsibility for any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase, and/or possible referral to law enforcement authorities for prosecution.

All charges are billed directly to and paid directly by Charter School. Therefore, any personal charges on the credit card could be considered misappropriation of Charter School funds since the cardholder cannot pay the bank directly.

Credit cardholders are expected to comply with internal control procedures in order to protect Charter School assets. This includes keeping receipts, coding transaction to the appropriate general ledger code, reviewing the transaction for propriety, reconciling monthly statements and following proper card security measures. Cardholders are responsible for reconciling their monthly statement and resolving any discrepancies by contacting the supplier first and then the bank.

The CEO shall annually submit for Board approval the position titles authorized to use Charter School credit card(s) in conducting Charter School business.

SCHOOL PROPERTY RECORDS

In order to ensure accountability for the prudent use of public funds, the Board of Trustees directs that a property accounting and inventory system be established and maintained for all Charter School real and personal property as defined herein.

1) Real property shall consist of all land and buildings acquired by Charter School in the course of its operations.

2) Charter School personal property shall consist of furniture and equipment items with a purchase price in excess of \$500.00. All furniture or equipment items of lesser value shall be placed in use without being recorded on personal property inventory records.

3) Charter School's property records of consumable supplies and materials shall be maintained on a continuous inventory basis.

The CEO shall be responsible for the design and implementation of Charter School's real and personal property inventory control system. Such inventories shall be maintained on a current basis and shall be verified by annual physical inventories.

A system of property records shall show, as appropriate to the item recorded:

- a. description and identification;
- b. manufacturer;
- c. year of purchase;
- d. initial cost;
- e. location;
- f. condition; and
- g. depreciation and current valuation in conformity with insurance requirements.

The CEO shall be responsible for the design and implementation of a system for maintaining all Charter School's consumable supplies and materials including books and computer software. Inventory balances shall be verified by periodic, unannounced spot checks to determine loss, mislocation or depreciation and any major loss shall be reported to the Board.

This delegation carries with it the delegation of whatever authority is necessary for the successful implementation of an effective inventory control system at Charter School.

None of Charter School's personal property or equipment shall be removed for personal or non-Charter School use, except in accordance with Board policy.

Unneeded surplus, unusable, and/or obsolete property can consume valuable storage space. It is the Board's intention to quickly and efficiently dispose of such property, thus avoiding future unnecessary handling and storage.

When it has been determined that any property is obsolete or unneeded surplus and should be exchanged for other property, the Board of Trustees authorizes that such property may be sold or exchanged in accordance with any of the following provisions:

- a) The property is no longer required for its originally intended purpose.
- b) The property is considered out of date, obsolete, or in unusable condition.
- c) The property is in quantities exceeding any possibility of effective use by Charter School.

If any staff member identifies property which is unused, obsolete or surplus, that member is to notify Charter School's CEO of such property. It is the CEO's responsibility to create a list of such property and provide this list to the Board.

Determination as to whether any of the State criteria apply to property possessed by Charter School shall be made by the CEO who may delegate this responsibility provided that all

requirements of this policy are met. As necessary, the CEO or his designee may call upon other staff personnel to develop criteria to aid in this identification.

School property owned by Charter School which is unusable, obsolete, surplus to need, has been replaced, or is otherwise no longer of value to Charter School will be listed and presented to the Board with a recommendation for disposition. The Board is vested with the final authority to approve any disposition.

Items of some value may be disposed of in the following ways:

- a) Public auction generally conducted by a licensed auctioneer;
- b) Salvage scrap sold to local dealers;
- c) Negotiated sale normally used when disposing of items or property of substantial value;
- d) Sealed bid normally used for items of substantial value or unique qualities;
- e) Pre-priced sale large quantities of obsolete or surplus furniture and equipment may be sold by this method;
- f) Some items have no sale value or disposal exceeds the net worth; These items may be donated to charitable organizations or otherwise discarded;
- g) Offered to the general public at a predetermined price.

Equipment being replaced may be traded in on new equipment as part of the purchase procedure.

Charter School employees, officers, directors, etc. may not receive or accept abandoned or disposed of property. Charter School employees, officers, directors, etc. may submit sealed bids or purchase pre-priced items, as long as the person had nothing to do with the bid process or pricing and must recuse themselves from any decisions regarding disposition of the items.

No property that has been acquired by, or conveyed or granted to Charter School shall be considered as abandoned by it unless and until the Board has passed, by vote of the majority of members of the Board, a resolution declaring it to be the intention of Charter School to vacate and abandon same, whereupon all rights, title, and interest of Charter School in such property shall be fully terminated.

The disposition of Charter School real estate shall be handled at the discretion of the Board in accordance with applicable state and federal laws, including applicable sections of the Public School Code of 1949 and any applicable sections of the PA Municipalities Planning Code.

ADDITIONAL MISCELLANEOUS ITEMS

The CEO or his designee (the designee must be someone other than the employee maintaining cash records) is responsible for opening bank statements, canceled checks, and appropriate advances. The CEO, designee, or other responsible Board member(s) shall periodically review such items, before turning them over for reconciliation. Unusual items noted during the review shall be investigated promptly.

The CEO, other responsible Board member(s), or a representative from Charter School's accounting firm shall approve journal entries.

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

TO THE EXTENT THAT ANYTHING IN THIS POLICY COULD BE CONSTRUED TO CONFLICT WITH APPLICABLE STATE AND/OR FEDERAL LAWS, THE APPLICABLE STATE AND/OR FEDERAL LAWS CONTROL. THIS POLICY IS NOT INTENDED TO CONFLICT WITH CHARTER REQUIREMENTS.

ADOPTED this 21st day of July, 2014



President



Secretary

NEW FOUNDATIONS CHARTER SCHOOL

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

YEARS ENDED JUNE 30, 2013 AND 2012

NEW FOUNDATIONS CHARTER SCHOOL
YEARS ENDED JUNE 30, 2013 AND 2012

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Zelenkofske Axelrod LLC

INDEPENDENT AUDITORS' REPORT

Board of Trustees
New Foundations Charter School
Philadelphia, Pennsylvania

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit and each major fund of New Foundations Charter School (a nonprofit organization - "the School") as of and for the years ended June 30, 2013 and 2012, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 government activities, the discretely presented component unit and each major fund of New Foundations Charter School as of June 30, 2013 and 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Board of Trustees

Harrisburg	Lehigh Valley	Philadelphia	Pittsburgh
830 Sir Thomas Court, Suite 100 Harrisburg, PA 17109 717.561.9200 Fax 717.561.9202	1101 West Hamilton Street Allentown, PA 18101-1043 610.871.5077 Fax 717.561.9202	2370 York Road, Suite A-5 Jamison, PA 18929 215.918.2277 Fax 215.918.2302	3800 McKnight E. Drive, Suite 3805 Pittsburgh, PA 15237 412.367.7102 Fax 412.367.7103

Zelenkofske Axelrod LLC

New Foundations Charter School
Philadelphia, Pennsylvania

Adoption of GASB Pronouncements

As discussed in Note 1 to the financial statements, in 2013 New Foundations Charter School adopted the governmental GASB Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements," GASB Statement No. 61, "The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34," GASB Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements," and GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position." Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 7 and 35 through 38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government 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 New Foundations Charter School's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and related 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 expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Zelenkofske Axelrod LLC

Board of Trustees
New Foundations Charter School
Philadelphia, Pennsylvania

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2013 on our consideration of New Foundations Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and on compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* considering New Foundations Charter School's internal control over financial reporting and compliance.


ZELENKOFKSKE AXELROD LLC

Jamison, Pennsylvania
December 18, 2013

NEW FOUNDATIONS CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013 AND 2012

The Board of Trustees of New Foundations Charter School (the School) offers readers of the School's financial statements this narrative overview and analysis of the financial activities of the School for the fiscal year ended June 30, 2013. We encourage readers to consider the information presented here in conjunction with the School's financial statements.

Financial Highlights

- Total Government Activities revenues for the year ended June 30, 2013 were \$11,730,925 which was an increase of \$1,146,809 over the prior year. The increase was primarily due to an increase in the School District of Philadelphia subsidy.
- At the close of the current fiscal year, the Governmental Funds report an ending fund balance of \$2,604,447. This fund balance increased from the previous year-end fund balance as the result of a \$175,560 excess of revenues over expenditures for the year ended June 30, 2013.
- The School's cash balance at June 30, 2013 was \$2,617,399, representing an increase of \$387,328 from June 30, 2012.

Overview of the Financial Statements

The discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The financial statements include 8001 Torresdale Corporation as a discretely presented component unit. The School's basic financial statements, as presented, comprise four components: Management's Discussion and Analysis (this section), the basic financial statements, budgetary comparison and reports required under *Government Auditing Standards*.

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

Notes to the Financial Statements

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

NEW FOUNDATIONS CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2013 AND 2012

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the School, assets exceeded liabilities by \$3,540,969 as of June 30, 2013.

	2013	2012	2011
Assets			
Current and Other Assets	\$ 3,937,612	\$ 3,614,226	\$ 3,014,143
Capital Assets, Net	921,609	719,885	556,914
Total Assets	4,859,221	4,333,911	3,571,057
Liabilities			
Other Liabilities	1,333,165	1,185,339	1,040,848
Total Liabilities	1,333,165	1,185,339	1,040,848
Net Position			
Net Investment in Capital Assets	921,609	719,885	556,914
Unrestricted	2,604,447	2,428,887	1,973,295
Total Net Position	\$ 3,526,056	\$ 3,148,572	\$ 2,530,209

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

	2013	2012	2011
Revenues			
Local Educational Agencies	\$ 9,613,473	\$ 8,777,117	\$ 6,616,676
Other Local Sources	263,910	397,907	257,748
Federal Sources	1,155,134	978,104	1,107,260
State Sources	624,706	386,725	417,561
Charges for Services	73,702	-	46,950
Total Revenues	11,730,925	10,539,853	8,446,195
Expenses			
Instruction	5,608,528	4,811,988	3,988,886
Student Support Services	442,248	226,378	240,457
Instructional Support Services	147,645	426,438	421,929
Administration Support	1,196,314	1,152,135	1,053,401
Pupil Health	168,476	159,652	131,314
Business Services	212,875	210,407	157,187
Operations and Maintenance	2,886,828	2,308,225	1,521,828
Non-Instructional Services	231,266	222,365	226,302
Food Service	438,527	286,955	234,679
Student Activities	20,734	116,947	70,078
Total Expenses	11,353,441	9,921,490	8,046,061
Change in Net Position	377,484	618,363	400,134
Net Position, Beginning	3,148,572	2,530,209	2,130,075
Net Position, Ending	\$ 3,526,056	\$ 3,148,572	\$ 2,530,209

NEW FOUNDATIONS CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2013 AND 2012

Governmental Funds

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

The School's governmental funds, (the General Fund and Food Service Fund), reported ending fund balances as of June 30, 2013 of \$2,641,932 and (\$37,485), respectively. For the year ended June 30, 2013, the General Fund's revenues (\$11,328,989) exceeded expenditures (\$11,116,838) by \$212,151 and the Food Service Fund's expenditures (\$438,527) exceeded revenues (\$401,936) by \$36,591. The School's General Fund and Food Service Fund reported ending fund balances as of June 30, 2013 of \$2,641,932 and (\$37,485), respectively. For the year ended June 30, 2012, the General Fund's revenues (\$10,260,340) exceeded expenditures (\$9,840,911) by \$419,429 and the Food Service Fund's revenues (\$323,776) exceeded expenditures (\$287,613) by \$36,163. The School's General Fund and Food Service Fund reported ending fund balances as of June 30, 2011 of \$2,010,352 and (\$37,057), respectively. For the year ended June 30, 2011, the General Fund's revenues (\$8,194,382) exceeded expenditures (\$8,019,070) by \$175,312 and the Food Service Fund's revenues (\$251,813) exceeded expenditures (\$234,679) by \$17,134.

General Fund Budgetary Highlights

For the year ended June 30, 2013, budgeted general fund revenues exceed actual revenues by approximately \$15,262 due to state sources of revenue. Budgeted general fund expenditures exceed actual expenditures by approximately \$175,960 primarily due to lower than anticipated capital outlays.

Capital Asset and Debt Administration

As of June 30, 2013, the School's investment in capital assets for its governmental activities totaled \$921,609 (net of accumulated depreciation). As of June 30, 2012, the School's investment in capital assets for its governmental activities totaled \$719,685 (net of accumulated depreciation). As of June 30, 2011, the School's investment in capital assets for its governmental activities totaled \$556,914 (net of accumulated depreciation). These investments in capital assets include leasehold improvements, furniture and fixtures, and equipment.

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Capital Assets, Cost	\$ 1,557,088	\$ 1,152,986	\$ 855,207
Accumulated Depreciation	<u>(635,479)</u>	<u>(433,301)</u>	<u>(298,293)</u>
Capital Assets, Net	<u>\$ 921,609</u>	<u>\$ 719,685</u>	<u>\$ 556,914</u>

Additional information on the School's capital assets can be found in Note 3 of this report.

Economic Factors and Next Year's Budgets and Rates

The School's primary source of revenue, the per student subsidy provided by the School District of Philadelphia, will change for the fiscal year 2013-2014. The rate per regular education student will increase from \$8,096 to \$8,597 and the rate per special education student will increase from \$19,660 to \$22,242.

NEW FOUNDATIONS CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2013 AND 2012

Future Events that will Financially Impact the School

The School was notified by the School District of Philadelphia that there would be a decrease in the per pupil subsidy for fiscal year 2014-2015. The amount of the decrease has not yet been determined.

Contacting the School's Financial Management

The financial report is designed to provide interested parties a general overview of the School's finances. Questions regarding any of the information provided in this report should be addressed to the School's Controller, Santilli and Thomson, LLC, 13000 Lincoln Drive West, Suite 302, Marlton, NJ 08053.

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

	<u>Governmental Activities</u>	<u>8001 Torresdale Corporation Component Unit</u>
<u>Assets</u>		
Cash - Unrestricted	\$ 2,617,399	\$ 511,820
Cash - Restricted	-	2,604,135
State Subsidies Receivable	324,605	-
Federal Subsidies Receivable	147,360	-
Due From Other Local Agencies	25,074	-
Inventory	96,232	-
Prepaid Expenses	726,942	1,042
Deferred Charges	-	451,148
Capital Assets, Not Being Depreciated	-	677,567
Capital Assets, Net of Accumulated Depreciation	921,609	21,419,369
Capital Construction in Progress	-	-
Total Assets	<u>4,859,221</u>	<u>25,665,081</u>
<u>Liabilities</u>		
Accounts Payable	391,476	204,136
Accrued Expenses	910,038	-
Unearned Revenue	31,651	702,467
Long - Term Liabilities		
Portion Due or Payable within One Year	-	319,589
Portion Due or Payable after One Year	-	22,824,209
Total Liabilities	<u>1,333,165</u>	<u>24,050,401</u>
<u>Net Position</u>		
Net Investment in Capital Assets	921,609	-
Unrestricted	<u>2,604,447</u>	<u>1,614,680</u>
Total Net Position	<u>\$ 3,526,056</u>	<u>\$ 1,614,680</u>

The accompanying notes are an integral part of the financial statements.

NEW FOUNDATIONS CHARTER SCHOOL
STATEMENT OF NET POSITION
JUNE 30, 2012

	<u>Governmental Activities</u>	<u>8001 Torresdale Corporation Component Unit</u>
<u>Assets</u>		
Cash - Restricted	\$ 2,230,071	\$ 12,909,496
Cash - Unrestricted		95,505
State Subsidies Receivable	217,147	-
Federal Subsidies Receivable	102,191	-
Due From Other Local Agencies	151,402	-
Prepaid Expenses	864,506	1,042
Deferred Charges	-	470,924
Inventory	48,909	-
Capital Assets, Not Being Depreciated	-	677,567
Capital Assets, Net of Accumulated Depreciation	719,685	11,441,409
Capital Construction in Progress	<u>-</u>	<u>989,187</u>
Total Assets	<u>4,333,911</u>	<u>26,585,130</u>
<u>Liabilities</u>		
Accounts Payable	355,491	100,528
Accrued Expenses	733,553	-
Unearned Revenue	96,295	702,467
Long - Term Liabilities		
Portion Due or Payable within One Year	-	299,279
Portion Due or Payable after One Year	<u>-</u>	<u>23,388,796</u>
Total Liabilities	<u>1,185,339</u>	<u>24,491,070</u>
<u>Net Position</u>		
Net Investment in Capital Assets	719,685	-
Unrestricted	<u>2,428,887</u>	<u>2,094,060</u>
Total Net Position	<u>\$ 3,148,572</u>	<u>\$ 2,094,060</u>

The accompanying notes are an integral part of the financial statements.

NEW FOUNDATIONS CHARTER SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2013

Functions	Expenses	Program Revenues		Net (Expense)	Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position	Revenue and Changes in Net Position
				Total Governmental Activities	Component Unit
Governmental Activities					
Instruction	\$ 5,608,528	\$ -	\$ 476,809	\$ (5,131,719)	\$ -
Student Support Center	442,248	-	289,006	(153,242)	-
Instructional Support Services	147,645	-	75,995	(71,650)	-
Administrative Support	1,196,314	-	-	(1,196,314)	-
Pupil Health	168,476	-	-	(168,476)	-
Business Services	212,875	-	-	(212,875)	-
Operations and Maintenance	2,886,828	-	-	(2,886,828)	-
Non-Instructional Services	231,266	-	1,060	(230,206)	-
Food Service	438,527	73,702	312,264	(52,561)	-
Student Activities	20,734	-	-	(20,734)	-
Total Governmental Activities	<u>\$ 11,353,441</u>	<u>\$ 73,702</u>	<u>\$ 1,155,134</u>	<u>(10,124,605)</u>	<u>-</u>
Component Unit					
Interest Expense					1,405,825
All Other Expenses					<u>586,387</u>
Total Component Unit					<u>1,992,212</u>
General Revenues					
State Grants, Reimbursements				624,706	-
Local Educational Agencies				9,613,473	-
Rental Income				-	1,475,199
Other Revenue				<u>263,910</u>	<u>37,633</u>
Total General Revenue				<u>10,502,089</u>	<u>1,512,832</u>
Change in Net Position				377,484	(479,380)
Net Position - Beginning of Year				<u>3,148,572</u>	<u>2,094,060</u>
Net Position - End of Year				<u>\$ 3,526,056</u>	<u>\$ 1,614,680</u>

The accompanying notes are an integral part of the financial statements.

NEW FOUNDATIONS CHARTER SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2012

Functions	Expenses	Program Revenues Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Total Governmental Activities	Net (Expense) Revenue and Changes in Net Position Component Unit
Governmental Activities				
Instruction	\$ 4,811,988	\$ 652,792	\$ 4,159,196	\$ -
Student Support Center	226,378	-	226,378	-
Instructional Support Services	426,438	294,627	131,811	-
Administrative Support	1,152,135	201	1,151,934	-
Pupil Health	159,652	-	159,652	-
Business Services	210,407	-	210,407	-
Operations and Maintenance	2,308,225	-	2,308,225	-
Non-Instructional Services	222,365	-	222,365	-
Food Service	286,955	-	286,955	-
Student Activities	116,947	30,484	86,463	-
Total Governmental Activities	9,921,490	978,104	8,943,386	-
Component Unit				
Interest Expense				727,452
All Other Expenses				416,264
Total Component Unit				1,143,716
General Revenues				
State Grants, Reimbursements			386,725	-
Local Educational Agencies			8,777,117	-
Rental Income			-	1,230,468
Other Revenue			397,907	7,702
Total General Revenue			9,561,749	1,238,170
Change in Net Position			618,363	94,454
Net Position - Beginning of Year			2,530,209	1,999,606
Net Position - End of Year			\$ 3,148,572	\$ 2,094,060

The accompanying notes are an integral part of the financial statements.

NEW FOUNDATIONS CHARTER SCHOOL
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2013

	<u>General Fund</u>	<u>Food Service Fund</u>	<u>Total Governmental Funds</u>
<u>Assets</u>			
Assets			
Cash	\$ 2,605,423	\$ 11,976	\$ 2,617,399
Local Receivable	25,074	-	25,074
State Subsidies Receivable	322,037	2,568	324,605
Federal Subsidies Receivable	103,205	44,155	147,360
Inventory	96,232	-	96,232
Due From Other Funds	-	3,468	3,468
Prepaid Expenses	<u>726,942</u>	<u>-</u>	<u>726,942</u>
Total Assets	<u>\$ 3,878,913</u>	<u>\$ 62,167</u>	<u>\$ 3,941,080</u>
<u>Liabilities and Fund Balance</u>			
Liabilities			
Accounts Payable	\$ 291,824	\$ 99,652	\$ 391,476
Accrued Expenses	910,038	-	910,038
Deferred Revenue	31,651	-	31,651
Due To Other Funds	<u>3,468</u>	<u>-</u>	<u>3,468</u>
Total Liabilities	<u>1,236,981</u>	<u>99,652</u>	<u>1,336,633</u>
Fund Balance			
Nonspendable	823,174	-	823,174
Unassigned	<u>1,818,758</u>	<u>(37,485)</u>	<u>1,781,273</u>
Total Fund Balance	<u>2,641,932</u>	<u>(37,485)</u>	<u>2,604,447</u>
Total Liabilities and Fund Balance	<u>\$ 3,878,913</u>	<u>\$ 62,167</u>	<u>\$ 3,941,080</u>

The accompanying notes are an integral part of the financial statements.

NEW FOUNDATIONS CHARTER SCHOOL
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2012

	<u>General Fund</u>	<u>Food Service Fund</u>	<u>Total Governmental Funds</u>
<u>Assets</u>			
Assets			
Cash	\$ 2,204,061	\$ 26,010	\$ 2,230,071
Local Receivable	151,402	-	151,402
State Subsidies Receivable	214,230	2,917	217,147
Federal Subsidies Receivable	52,468	49,723	102,191
Inventory	48,909	-	48,909
Prepaid Expenses	<u>864,506</u>	<u>-</u>	<u>864,506</u>
Total Assets	<u>\$ 3,535,576</u>	<u>\$ 78,650</u>	<u>\$ 3,614,226</u>
<u>Liabilities and Fund Balance</u>			
Liabilities			
Accounts Payable	\$ 275,947	\$ 79,544	\$ 355,491
Accrued Expenses	733,553	-	733,553
Deferred Revenue	<u>96,295</u>	<u>-</u>	<u>96,295</u>
Total Liabilities	<u>1,105,795</u>	<u>79,544</u>	<u>1,185,339</u>
Fund Balance			
Nonspendable	913,415	-	913,415
Unassigned	<u>1,516,366</u>	<u>(894)</u>	<u>1,515,472</u>
Total Fund Balance	<u>2,429,781</u>	<u>(894)</u>	<u>2,428,887</u>
Total Liabilities and Fund Balance	<u>\$ 3,535,576</u>	<u>\$ 78,650</u>	<u>\$ 3,614,226</u>

The accompanying notes are an integral part of the financial statements.

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

Total Fund Balances for Governmental Funds \$ 2,604,447

Total Net Position Reported for Governmental Activities in the Statement
of Net Position is Different because:

Capital Assets used in governmental funds are not financial resources and
therefore, are not reported in the fund. Those assets consist of:

Furniture and fixtures, leasehold improvements and equipment, net of
accumulated depreciation of \$635,479 921,609

Total Net Position of Governmental Activities \$ 3,526,056

NEW FOUNDATIONS CHARTER SCHOOL
RECONCILIATION OF THE BALANCE SHEET OF THE GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2012

Total Fund Balances for Governmental Funds	\$ 2,428,887
Total Net Position Reported for Governmental Activities in the Statement of Net Position is Different because:	
Capital Assets used in governmental funds are not financial resources and therefore, are not reported in the fund. Those assets consist of:	
Furniture and fixtures, leasehold improvements and equipment, net of accumulated depreciation of \$433,302.	<u>719,685</u>
Total Net Position of Governmental Activities	<u>\$ 3,148,572</u>

The accompanying notes are an integral part of the financial statements.

NEW FOUNDATIONS CHARTER SCHOOL
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2013

	General Fund	Food Service Fund	Total Governmental Funds
Revenues			
Local Educational Agency Assistance	\$ 9,613,473	\$ -	\$ 9,613,473
Food Service	-	73,702	73,702
State Sources	608,736	15,970	624,706
Federal Sources	842,870	312,264	1,155,134
Other Revenue	<u>263,910</u>	<u>-</u>	<u>263,910</u>
Total Revenues	<u>11,328,989</u>	<u>401,936</u>	<u>11,730,925</u>
Expenditures			
Instruction	5,478,535	-	5,478,535
Support Services	4,989,683	5,710	4,995,393
Non-Instructional Services	244,518	432,817	677,335
Capital Outlay	<u>404,102</u>	<u>-</u>	<u>404,102.00</u>
Total Expenditures	<u>11,116,838</u>	<u>438,527</u>	<u>11,555,365</u>
Net Change in Fund Balance	212,151	(36,591)	175,560
Fund Balance - Beginning of Year	<u>2,429,781</u>	<u>(894)</u>	<u>2,428,887</u>
Fund Balance - End of Year	<u>\$ 2,641,932</u>	<u>\$ (37,485)</u>	<u>\$ 2,604,447</u>

The accompanying notes are an integral part of the financial statements.

NEW FOUNDATIONS CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2012

	General Fund	Food Service Fund	Total Governmental Fund
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Local Educational Agency Assistance	\$ 8,777,117	\$ -	\$ 8,777,117
Food Service	-	44,263	44,263
State Sources	374,428	12,297	386,725
Federal Sources	710,888	267,216	978,104
Other Revenue	<u>397,907</u>	<u>-</u>	<u>397,907</u>
Total Revenues	<u>10,260,340</u>	<u>323,776</u>	<u>10,584,116</u>
Expenditures			
Instruction	4,433,630	-	4,433,630
Support Services	4,483,235	658	4,483,893
Non-Instructional Services	626,267	286,955	913,222
Capital Outlay	<u>297,779</u>	<u>-</u>	<u>297,779</u>
Total Expenditures	<u>9,840,911</u>	<u>287,613</u>	<u>10,128,524</u>
Net Change in Fund Balance	419,429	36,163	455,592
Fund Balance - Beginning of Year	<u>2,010,352</u>	<u>(37,057)</u>	<u>1,973,295</u>
Fund Balance - End of Year	<u>\$ 2,429,781</u>	<u>\$ (894)</u>	<u>\$ 2,428,887</u>

The accompanying notes are an integral part of the financial statements.

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

Net Change in Fund Balance - Total Governmental Funds \$ 175,560

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

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

	404,102
Capital Outlays	
Depreciation Expense	<u>(202,178)</u>

Change in Net Position of Governmental Activities \$ 377,484

NEW FOUNDATIONS CHARTER SCHOOL
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS TO
 THE STATEMENT OF ACTIVITIES
 YEAR ENDED JUNE 30, 2012

Net Change in Fund Balance - Total Governmental Funds	\$ 455,592
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Amounts Reported for Governmental Activities in the Statement of Activities
 are different because:

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

Capital Outlays	297,779
Depreciation Expense	<u>(135,008)</u>

Change in Net Position of Governmental Activities	\$ <u>618,363</u>
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NEW FOUNDATIONS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

NOTE 1 NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

New Foundations Charter School (the School) is organized as a nonprofit corporation in Pennsylvania to operate a charter school in accordance with Pennsylvania Act 22 of 1997, whereby a charter is granted for a five-year period and may be renewed for additional five-year periods upon expiration. The mission of the School is to provide a high quality public education to students in grades K-12. The School is located in Philadelphia and operations began during the 2000 – 2001 school year. The current charter extends through the end of the 2009 – 2014 school years. The financial statements of New Foundations Charter School have been presented in conformity with accounting principles generally accepted in the United States of America (GAAP) applicable to governmental units as prescribed by the Governmental Accounting Standards Board (GASB).

A summary of the School's significant accounting policies is as follows:

A) Reporting Entity

In conformity with GAAP, the financial statements include those of the School and its Component Unit. The Component Unit discussed below is included in the School's Reporting Entity because of the operational and financial relationship with the School.

In conformity with GAAP, the following Component Unit has been included in the Financial Reporting Entity as a Discretely Presented Component Unit.

- 8001 Torresdale Corporation

8001 Torresdale Corporation (the Foundation) is a legally separate, tax-exempt component unit of the New Foundations Charter School. The Foundation was organized to acquire and construct the School's new facilities. Although the School does not control the timing or amount of receipts from the Foundation, the majority of the resources, or income thereon, which the Foundation holds are restricted to the activities of the School. Because these restricted resources held by the Foundation can only be used by, or for the benefit of, the School, the Foundation is considered a component unit of the School and is discretely presented in the School's financial statements.

B) Government-Wide and Fund Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) report on all of the activities of the School and its component unit as a whole.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are affected by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include Federal contracts for specified instruction related services. State and Local Educational Agency contract revenues and other items not included among program revenues are reported instead as general revenues.

NEW FOUNDATIONS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013 AND 2012

NOTE 1 NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

C) Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 365 days of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Operating grants, capital grants, contributions and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when the School receives cash.

Under current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources". Governmental funds operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during the period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

The School reports the following major governmental funds:

- The General Fund is the operating fund of the School and accounts for all revenues and expenditures of the School.
- The Food Service Fund is a Governmental Fund that is used to account for the Food Service Program conducted with Dowling Food Service Management, Inc.

1. Net Position/Fund Balances

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

NEW FOUNDATIONS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013 AND 2012

NOTE 1 NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

C) Measurement Focus, Basis of Accounting and Financial Statement Presentation
(Continued)

1. Net Position/Fund Balances (Continued)

- *Net Investment in Capital Assets* – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted Net Position* – This category represents net position of the School, not restricted for any project or other purpose.

The governmental fund financial statements segregate portions of fund balance that are either not available or have been earmarked for specific purposes. Fund balances are classified as nonspendable, restricted, committed, assigned or unassigned.

- *Nonspendable* – This classification includes amounts that cannot be spent either because they are in a nonspendable form such as inventories or prepaid expenses or they are legally or contractually required to be maintained intact.
- *Restricted* - This classification includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- *Committed* – This classification includes amounts that can be used only for the specific purposes determined by a resolution of the School's Board of Trustees.

NEW FOUNDATIONS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013 AND 2012

NOTE 1

NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)C) Measurement Focus, Basis of Accounting and Financial Statement Presentation
(Continued)1. Net Position/Fund Balances (Continued)

- Assigned – This classification includes amounts that are intended to be used by the School for specific purposes, but do not meet the criteria to be classified as restricted or committed. It is the School's policy that the Board of Trustees is authorized to assign amounts to specific purposes.
- Unassigned – This classification includes all spendable amounts not contained in other classifications.

The School typically uses restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

2. Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles. An annual budget is adopted for the General Fund and the Food Service Fund.

The Budgetary Comparison Schedules present both the original and the final appropriated budgets for the reporting period. The School has a general fund budget and a food service budget; therefore, the original budget and the final budget were filed and accepted by the Labor, Education and Community Services Comptroller's Office.

3. Use of Estimates

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

4. Accounts Receivable

Accounts receivable primarily consist of amounts due from the Pennsylvania Department of Education for federal and state subsidy programs. Accounts receivable are stated at the amount management expects to collect from outstanding balances. As of June 30, 2013 and 2012, no allowance for doubtful accounts was deemed warranted based on historical experience.

NEW FOUNDATIONS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013 AND 2012

NOTE 1 NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

C) Measurement Focus, Basis of Accounting and Financial Statement Presentation
(Continued)

5. Prepaid Expenses

Prepaid expenses at June 30 include payments to vendors for services applicable to future accounting periods such as rental payments, insurance premiums and retainage for professional services.

6. Capital Assets

Capital Assets, which include furniture, equipment, and leasehold improvements, are reported in the government-wide financial statements. All capital assets are capitalized at cost and updated for additions and retirements during the year. The School maintains a threshold level of \$1,500 or more for capitalizing assets. The School does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets. The estimated useful life of furniture and equipment is from five to seven years. The leasehold improvements are depreciated over the lesser of the estimated useful life or remaining lease term.

7. Income Tax Status

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code.

8. Cash and Cash Equivalents

The School considers all financial instruments with a maturity of three months or less to be cash equivalents for cash flow purposes.

9. Investments

Investments in debt securities are stated at fair value measured as more fully described in Note 2. Interest and dividend income is recognized when earned.

10. Adoption of Government Accounting Standards Board Statements

The School adopted the provisions of GASB Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements." The adoption of this statement had no effect on previously reported amounts.

The School adopted the provisions of GASB Statement No. 61, "The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34." The adoption of this statement had no effect on previously reported amounts.

NEW FOUNDATIONS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013 AND 2012

NOTE 1 NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

C) Measurement Focus, Basis of Accounting and Financial Statement Presentation
(Continued)

10. Adoption of Government Accounting Standards Board Statements (continued)

The School adopted the provisions of GASB Statement No. 62, "*Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.*" The adoption of this statement had no effect on previously reported amounts.

The School adopted the provisions of GASB Statement No. 63, "*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.*" The adoption of this statement resulted in changed language in the titles of reports and captions, but had no effect on previously reported amounts.

11. Pending Changes in Accounting Principles

In 2012 the GASB issued Statement No. 65, "*Items Previously Reported as Assets and Liabilities.*" The School is required to adopt Statement No. 65 for its fiscal year 2013/2014 financial statements.

In 2012 the GASB issued Statement No. 66, "*Technical Corrections – 2012 – an amendment of GASB Statements No. 10 and No. 62.*" The School is required to adopt Statement No. 66 for its fiscal year 2013/2014 financial statements.

In 2012 the GASB issued Statement No. 67, "*Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25.*" The School is required to adopt Statement No. 67 for its fiscal year 2013/2014 financial statements.

In 2012 the GASB issued Statement No. 68, "*Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27.*" The School is required to adopt Statement No. 68 for its fiscal year 2014/2015 financial statements.

In 2013 the GASB issued Statement No. 69, "*Government Combinations and Disposals of Government Operations.*" The School is required to adopt Statement No. 69 for its fiscal year 2014/2015 financial statements.

In 2013 the GASB issued Statement No. 70, "*Accounting and Financial Reporting for Nonexchange Financial Guarantees.*" The School is required to adopt Statement No. 70 for its fiscal year 2014/2015 financial statements.

In 2013 the GASB issued Statement No. 71, "*Pension Transition for Contributions Made Subsequent to the measurement Date.*" The School is required to adopt Statement No. 71 for its fiscal year 2014/2015 financial statements.

NEW FOUNDATIONS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013 AND 2012

NOTE 1 NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

C) Measurement Focus, Basis of Accounting and Financial Statement Presentation
(Continued)

The School has not yet completed the various analysis required to estimate the financial statement impact of these new pronouncements.

D) Comparative Data

Certain 2012 financial statement line items have been reclassified to conform to the current year's presentation.

NOTE 2 DEPOSIT RISK AND INVESTMENT RISK

Deposits

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 deposits or collateral securities that are in the possession of an outside party. The School does not have a policy for custodial credit risk. As of June 30, 2013 and 2012, the School's bank balance was exposed to custodial credit risk as follows:

<u>Reconciliation to the Financial Statements</u>	<u>2013</u>	<u>2012</u>
Uninsured and Uncollateralized Amount	\$ 2,143,927	\$ 2,064,266
Plus: Insured Amount	500,000	500,000
Less: Outstanding Checks	(26,528)	(348,810)
Plus: Deposits in Transit	<u>-</u>	<u>14,615</u>
Total Cash Per Financial Statements	<u>\$ 2,617,399</u>	<u>\$ 2,230,071</u>

Periodically, the School may maintain deposits in excess of the Federal Deposit Insurance Corporation's limit of \$250,000, with financial institutions. Under Pennsylvania Act 72, financial institutions pledge collateral on a pooled basis to secure public deposits in excess of FDIC insurance limits. The School's accounts are covered by this act.

NEW FOUNDATIONS CHARTER SCHOOL
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013 AND 2012

NOTE 3 CAPITAL ASSETS

Capital assets are stated at cost. Depreciation has been calculated on such assets using the straight-line method over the following estimated lives:

Equipment	5 Years
Vehicles, Furniture and Fixtures	7 Years
Leasehold Improvements	10 - 39 Years

Activity for capital assets for the year by the School is summarized below:

	Balance July 1, 2012	Deletions	Additions	Balance June 30, 2013
Furniture and Fixtures	\$ 142,703	\$ -	\$ 168,467	\$ 311,170
Vehicles	132,559	-	-	132,559
Leasehold Improvements	339,782	-	38,667	378,449
Equipment	<u>537,942</u>	<u>-</u>	<u>196,968</u>	<u>734,910</u>
Total	1,152,986	-	404,102	1,557,088
Less: Accumulated Depreciation	<u>(433,301)</u>	<u>-</u>	<u>(202,178)</u>	<u>(635,479)</u>
Capital Assets, Net	<u>\$ 719,685</u>	<u>\$ -</u>	<u>\$ 201,924</u>	<u>\$ 921,609</u>

	Balance July 1, 2011	Deletions	Additions	Balance June 30, 2012
Furniture and Fixtures	\$ 142,703	\$ -	\$ -	\$ 142,703
Vehicles	-	-	132,559	132,559
Leasehold Improvements	339,782	-	-	339,782
Equipment	<u>372,722</u>	<u>-</u>	<u>165,220</u>	<u>537,942</u>
Total	855,207	-	297,779	1,152,986
Less: Accumulated Depreciation	<u>(298,293)</u>	<u>-</u>	<u>(135,008)</u>	<u>(433,301)</u>
Capital Assets, Net	<u>\$ 556,914</u>	<u>\$ -</u>	<u>\$ 162,771</u>	<u>\$ 719,685</u>

NEW FOUNDATIONS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013 AND 2012

NOTE 3 CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs as follows:

Governmental Activities

	<u>2013</u>	<u>2012</u>
Instruction	\$ 129,993	\$ 83,144
Student Support Center	2,702	1,977
Administrative Support	2,276	1,961
Business Services	5,833	4,375
Operations and Maintenance	<u>61,374</u>	<u>43,551</u>
Total Depreciation Expense	<u>\$ 202,178</u>	<u>\$ 135,008</u>

NOTE 4 LOCAL EDUCATIONAL AGENCY REVENUE

Charter schools are funded by the local public school district in which each student resides. The rate per student is determined annually and is based on the budgeted total expenditure per average daily membership of the prior school year for each school district. The majority of the students for the School reside in Philadelphia. For the year ended June 30, 2013 and 2012, the rates for the School District of Philadelphia were \$8,096 and \$8,773 per year for regular education students plus additional funding for special education students at rates of \$19,660 and \$19,422 per student. The annual rate is paid monthly by the School District of Philadelphia and is prorated if a student enters or leaves during the year. Total revenue from local sources was \$9,613,473 and \$8,777,117, respectively, for the fiscal years ended June 30, 2013 and 2012.

NOTE 5 GOVERNMENT GRANTS AND REIMBURSEMENT PROGRAMS

The School participates in numerous state and federal grant and reimbursement programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs and reimbursement programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the School has not complied with the rules and regulations governing the grants and reimbursement programs, refunds of any money received may be required and the collectability of any related receivable at June 30, 2013 and 2012 may be impaired. In the opinion of the School, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements.

NOTE 6 RELATED PARTY TRANSACTIONS

On November 9, 2001, the School entered into a lease agreement with 8001 Torresdale Corporation (the Foundation). The Foundation was established solely to acquire and construct the School's new facilities. This lease has been assigned by the Foundation to the lender. In addition, the School has guaranteed the debt on the facilities which was \$23,143,798 at June 30, 2013 and \$23,688,075 at June 30, 2012.

NEW FOUNDATIONS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013 AND 2012

NOTE 6 RELATED PARTY TRANSACTIONS (CONTINUED)

In 2009, the School agreed to increase the monthly rental to \$81,000 beginning July 1, 2009 until November 2024. The School is responsible for all operating expenses, insurance, taxes and utilities of the facilities.

Minimum future lease payments under the new operating lease as of June 30, 2013 are as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2014	\$ 972,000
2015	972,000
2016	972,000
2017	972,000
2018	972,000
2019-2023	4,860,000
2024	<u>972,000</u>
Total	<u>\$ 10,692,000</u>

Payments under this lease are classified in operation and maintenance expense in the statement of activities.

NOTE 7 PENSION PLAN

The School contributes to the Public School Employees' Retirement System (the System), a cost-sharing multi-employer defined benefit pension plan administered by the Pennsylvania Public School Employees' Retirement System, which provides retirement and disability benefits, legislative mandated ad hoc cost-of-living adjustments, and health care insurance premium assistance to qualifying annuitants. The Public School Employees' Retirement Code (Act No. 96 of October 2, 1975, as amended) (24 PA.C.S. 8101-8535) assigns the authority to establish and amend benefit provisions to the System. The System issues a comprehensive annual financial report that includes financial statements and required supplementary information for the plan. A copy of the report may be obtained by writing the Bureau of Fiscal Control, Public School Employees' Retirement System, P.O. Box 125, Harrisburg, Pennsylvania 17108-0125.

Payroll expense for employees covered by the System for the year ended June 30, 2013 and 2012 was approximately \$4.8 million and \$4.3 million.

The rate of contribution for employees ranges from 5.25% - 7.5% depending upon classification and elections of employees and the School's contribution is 12.36%. In accordance with Act 29 of 1994, the Commonwealth of Pennsylvania will pay school entities for contributions made to the System based on the formula in Act 29 of 1994, but not less than one-half of the school entities contributions. The School's contributions to the Plan for the years ended June 30, 2013, 2012 and 2011 totaled \$590,681, \$368,301, and \$203,638, respectively, which equals 100% of the contractually required contribution for each year as set by the state.

NEW FOUNDATIONS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013 AND 2012

NOTE 8 8001 TORRESDALE CORPORATION – DISCRETELY PRESENTED COMPONENT UNIT

Summary of Significant Accounting Policies

Organization and Nature of Activities

The Foundation operates as a non-profit organization established under the laws of the Commonwealth of Pennsylvania.

The Foundation was organized as a non-profit corporation in the year 2000 to support the New Foundations Charter School located in Philadelphia, Pennsylvania, as well as supporting other charitable and community activities.

Basis of Accounting

The Foundation maintains its records on the accrual basis for both financial statement and tax return purposes and, accordingly, reflects all significant receivables, payables, and other liabilities.

Financial Statement Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958-205, "Financial Statements of Not-for-Profit Organization." The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Foundation has no permanently or temporarily restricted net assets as of the years ended June 30, 2013 and 2012.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For the purpose of the statement of financial position and statement of cash flows, the Organization considers all highly liquid instruments with a maturity of three months or less to be considered cash equivalents.

Deferred Charges

Deferred charges represent note issue costs and loan origination fees incurred on the 2008 note issue which will be amortized on a straight line basis over the life of the debt issue, commencing after the eighteen month draw down period. Note issue costs are amortized to general expense. Loan origination fees are amortized to interest expense. The deferred charges for June 30, 2013 and 2012 were \$451,148 and \$470,924, respectively.

NEW FOUNDATIONS CHARTER SCHOOL
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013 AND 2012

NOTE 8 8001 TORRESDALE CORPORATION – DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

Summary of Significant Accounting Policies (Continued)

Depreciation and Amortization

Building and improvements are carried at cost less accumulated depreciation. Depreciation is provided using the straight-line method. Generally, buildings have a life of forty years. Leasehold improvements are carried at cost less accumulated amortization. Amortization is provided using the straight-line method, generally, between ten to forty years. Depreciation and amortization expenses for the years ended June 30, 2013 and 2012 were \$521,388 and \$370,088 respectively.

Income Taxes

The Foundation is a non-profit organization as described in section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes. Tax years which remain subject to examination as of June 30, 2013 are 2009 through 2013.

Property and Equipment

Property and equipment consist of the following at June 30, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Buildings and Improvements	\$ 24,140,127	\$ 13,659,204
Less Accumulated Depreciation	<u>(2,720,761)</u>	<u>(2,217,795)</u>
Total	21,419,366	11,441,409
Construction in Progress	-	989,187
Land	<u>677,567</u>	<u>677,567</u>
Total Property	<u>\$ 22,096,933</u>	<u>\$ 13,108,163</u>

Depreciation expense applied against support and revenues was \$502,967 and \$362,863 for the years ended June 30, 2013 and 2012.

Long-Term Debt

In 2004, the Foundation borrowed \$1,800,000 for improvements and expansion of the original building. The note is payable in monthly payments of principal and interest of \$11,700 bearing interest at 4.75% at June 30, 2013. The balance payable on the note was \$1,162,121 and \$1,244,383, respectively, at June 30, 2013 and 2012. The note matures on January 1, 2024.

NEW FOUNDATIONS CHARTER SCHOOL
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2013 AND 2012

NOTE 8 8001 TORRESDALE CORPORATION – DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

Long-Term Debt (Continued)

On October 16, 2007, the Cheltenham Township Industrial Development Authority (the Authority) issued \$9.05 million of tax exempt notes through a bank. The proceeds of the notes were used by the Foundation to (1) renovate the real property commonly known as 8001-8025 Torresdale Avenue (the Real Property), Philadelphia, Pa; (2) refinance the indebtedness of the Foundation (repay the 2002 Note Payable in full); and (3) to pay for the cost of the issuance of the Authority Note. To secure the Note, 8001 Torresdale Corporation executed and delivered to the Authority: (1) a first priority Open-End Mortgage and Security Agreement granting a first priority mortgage on the real property and improvements; (2) an Assignment of related Leases and Rents on the real property; and (3) a perfected first priority security interest in the business assets of 8001 Torresdale Corporation and New Foundations Charter School (Surety).

During approximately the first 18 months of the loan, balances were drawn down as needed to refinance debt, pay issue costs and pay invoices related to the construction project. Interest is paid monthly at the rate of 5% during the draw down period. It is anticipated that the entire loan balance will be used by the Foundation.

After the construction period, principal and interest payments will be made in 300 installments (25 years) commencing May 1, 2009. Interest will be fixed at 5% for ten years. Monthly principal and interest payments will be \$53,292 during that period. Thereafter, interest shall accrue on the principal balance outstanding at a variable rate of sixty-five percent of the bank's prime lending rate until the maturity date. The outstanding principal balance amounted to \$8,215,134 at June 30, 2013. The outstanding principal balance at June 30, 2012 was \$8,432,149.

In 2012, the Foundation borrowed \$14,000,000 for improvements to and purchase of the high school building. The note is payable in monthly payments of principal and interest ranging from \$77,000-\$225,000 bearing interest at 6.0%-6.625%. The balance payable on the note was \$14,000,000 at June 30, 2013. The note matures on June 30, 2042.

Following are principal maturities on long-term debt for each of the next five years and thereafter as of June 30, 2013:

<u>Year Ending June 30,</u>	<u>Amount</u>
2014	\$ 319,589
2015	335,683
2016	351,412
2017	370,325
2018	389,017
Thereafter	<u>21,377,772</u>
Total	<u>\$ 23,143,798</u>

Interest expense, net of interest capitalized on construction in process of \$0, amounted to \$1,405,825 for the year ended June 30, 2013. Interest expense for the year ended June 30, 2012 amounted to \$727,452.

NEW FOUNDATIONS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2013 AND 2012

NOTE 8 8001 TORRESDALE CORPORATION – DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

Related Party Transactions

In November 2001, the Foundation entered into a twenty year lease with New Foundations Charter School. The annual rental income was \$1,475,199 and \$1,230,468 for June 30, 2013 and 2012, respectively. All costs of the building such as utilities, assessments and taxes, etc. are borne by the tenant.

Concentration of Credit Risk

The Foundation maintains an account at an institution that is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The amount of deposits in excess of the FDIC limit totaled \$2,865,955 as of June 30, 2013. The amount of deposits in excess of the FDIC limit totaled \$12,761,855 as of June 30, 2012.

NOTE 9 EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN MAJOR FUNDS

The Food Service Fund had an excess of actual expenditures over appropriations for the year ended June 30, 2013 and 2012 of \$2,181 and \$27,613, respectively.

The excess expenditures over appropriations in the Food Service Fund was funded by greater than anticipated revenues in 2013.

NOTE 10 RISK MANAGEMENT

The School is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School carries commercial insurance for such risks. There has been no significant reduction in insurance coverage from the previous year in any of the School's policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past three years.

NOTE 11 CONTINGENCIES

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

NOTE 12 SUBSEQUENT EVENTS

Subsequent events have been evaluated for New Foundations Charter School and 8001 Torresdale Corporation through the date of the report, December 18, 2013. No matters of audit significance have been noted. The financial statements of New Foundations Charter School and 8001 Torresdale Corporation for the years ended June 30, 2013 and 2012, are available to be issued as of December 18, 2013.

REQUIRED SUPPLEMENTARY
INFORMATION

NEW FOUNDATIONS CHARTER SCHOOL
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 GENERAL FUND
 YEAR ENDED JUNE 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance With Final <u>Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Local Sources and Other	\$ 10,424,367	\$ 10,001,896	\$ 9,877,383	\$ (124,513)
State Sources	511,066	616,066	608,736	(7,330)
Federal Sources	<u>743,789</u>	<u>726,289</u>	<u>842,870</u>	<u>116,581</u>
Total Revenues	<u>\$ 11,679,222</u>	<u>\$ 11,344,251</u>	<u>\$ 11,328,989</u>	<u>\$ (15,262)</u>
Expenditures				
Instruction	\$ 6,130,212	\$ 5,897,212	\$ 5,478,535	418,677
Support Services	5,274,247	5,137,573	4,989,683	147,890
Non-Instructional Services	258,013	258,013	244,518	13,495
Capital Outlay	<u>-</u>	<u>-</u>	<u>404,102</u>	<u>(404,102)</u>
Total Expenditures	<u>\$ 11,662,472</u>	<u>\$ 11,292,798</u>	<u>\$ 11,116,838</u>	<u>\$ 175,960</u>
Net Change in Fund Balance	<u>\$ 16,750</u>	<u>\$ 51,453</u>	<u>\$ 212,151</u>	<u>\$ 160,698</u>

NEW FOUNDATIONS CHARTER SCHOOL
 SHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 GENERAL FUND
 YEAR ENDED JUNE 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Local Sources and Other	\$ 9,418,482	\$ 9,167,483	\$ 9,175,024	\$ 7,541
State Sources	360,059	360,059	374,428	14,369
Federal Sources	<u>864,253</u>	<u>800,253</u>	<u>710,888</u>	<u>(89,365)</u>
Total Revenues	<u>\$ 10,642,794</u>	<u>\$ 10,327,795</u>	<u>\$ 10,260,340</u>	<u>\$ (67,455)</u>
Expenditures				
Instruction	\$ 5,545,675	\$ 5,132,826	\$ 4,433,630	\$ 699,196
Support Services	4,485,832	4,628,158	4,483,235	144,923
Non-Instructional Services	501,398	527,698	626,267	(98,569)
Capital Outlay	<u>-</u>	<u>-</u>	<u>297,779</u>	<u>(297,779)</u>
Total Expenditures	<u>\$ 10,532,905</u>	<u>\$ 10,288,682</u>	<u>\$ 9,840,911</u>	<u>\$ 447,771</u>
Net Change in Fund Balance	<u>\$ 109,889</u>	<u>\$ 39,113</u>	<u>\$ 419,429</u>	<u>\$ 380,316</u>

NEW FOUNDATIONS CHARTER SCHOOL
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOOD SERVICE FUND
 YEAR ENDED JUNE 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance With Final Budget
	<u>Original</u>	<u>Final</u>		
Revenues				
Food Service	\$ 49,812	\$ 64,812	\$ 73,702	\$ 8,890
State Sources	13,658	13,658	15,970	2,312
Federal Sources	<u>204,604</u>	<u>266,604</u>	<u>312,264</u>	<u>45,660</u>
Total Revenues	<u>\$ 268,074</u>	<u>\$ 345,074</u>	<u>\$ 401,936</u>	<u>\$ 56,862</u>
Expenditures				
Support Services	-	-	5,710	(5,710)
Non-Instructional Services	<u>273,346</u>	<u>436,346</u>	<u>432,817</u>	<u>3,529</u>
Total Expenditures	<u>\$ 273,346</u>	<u>\$ 436,346</u>	<u>\$ 438,527</u>	<u>\$ (2,181)</u>
Net Change In Fund Balance	<u>\$ (5,272)</u>	<u>\$ (91,272)</u>	<u>\$ (36,591)</u>	<u>\$ 54,681</u>

NEW FOUNDATIONS CHARTER SCHOOL
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOOD SERVICE FUND
 YEAR ENDED JUNE 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance With Final Budget
	<u>Original</u>	<u>Final</u>		
Revenues				
Food Service	\$ 40,000	\$ 40,000	\$ 44,263	\$ 4,263
State Sources	10,000	10,000	12,297	2,297
Federal Sources	<u>140,000</u>	<u>140,000</u>	<u>267,216</u>	<u>127,216</u>
Total Revenues	<u>\$ 190,000</u>	<u>\$ 190,000</u>	<u>\$ 323,776</u>	<u>\$ 133,776</u>
Expenditures				
Support Services	-	-	658	(658)
Non-Instructional Services	<u>260,000</u>	<u>260,000</u>	<u>286,955</u>	<u>(26,955)</u>
Total Expenditures	<u>\$ 260,000</u>	<u>\$ 260,000</u>	<u>\$ 287,613</u>	<u>\$ (27,613)</u>
Net Change In Fund Balance	<u>\$ (70,000)</u>	<u>\$ (70,000)</u>	<u>\$ 36,163</u>	<u>\$ 106,163</u>

OTHER SUPPLEMENTARY INFORMATION

NEW FOUNDATIONS CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor / Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Grant Period	Expenditures
FEDERAL AWARDS				
<u>U.S. Department of Agriculture</u>				
Pass-through PA Department of Education				
School Breakfast Program - Severe Need Breakfast	10.553	367	10/1/12-9/30/13	\$ 45,910
National School Lunch Program - After School Snacks	10.555	359	10/1/12-9/30/13	11,681
National School Lunch Program - Lunch Hi/Low	10.555	362	10/1/12-9/30/13	<u>254,673</u>
Total Child Nutrition Cluster				<u>312,264</u>
Total U.S. Department of Agriculture				<u>312,264</u>
<u>U.S. Department of Education</u>				
Pass-through PA Department of Education				
Title I Improving Basic Programs	84.010	013-12-0895	10/1/12-9/30/13	<u>646,122</u> *
Total Title I, Part A Cluster				<u>646,122</u>
Title II Improving Teacher Quality	84.367	020-12-0895	10/1/12-9/30/13	<u>30,754</u>
Pass-through School District of Philadelphia IDEA Part B	84.027	N/A	10/1/12-9/30/13	<u>116,724</u>
Total Special Education Cluster				<u>116,724</u>
Total U.S. Department of Education				<u>793,600</u>
<u>U.S. Department of Health and Human Services</u>				
Pass-through PA Department of Education				
Medical Assistance-Access	93.778	044-007592	10/1/12-9/30/13	<u>49,270</u>
Total U.S. Department of Health and Human Services				<u>49,270</u>
Total Federal Awards				<u>\$ 1,155,134</u>

* Denotes Program Tested as Major

See accompanying notes to Schedule of Expenditures of Federal Awards.

NEW FOUNDATIONS CHARTER SCHOOL
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 1: REPORTING ENTITY

New Foundations Charter School (School) is the reporting entity for financial reporting purposes as defined in Note 1 to the School's financial statements. All financial assistance received directly from federal agencies as well as financial assistance passed through other governmental agencies is included on the schedule.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedule of federal awards is presented on the modified accrual basis of accounting as described in Note 1 to the School's financial statements.

NOTE 3: RISK BASED AUDIT APPROACH

The 2013 threshold for determining Type A and Type B Programs is \$300,000. The following Type A program was audited as major.

<u>C.F.D.A</u>	<u>Program</u>
84.010	Title 1

Zelenkofske Axelrod LLC

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

Board of Trustees
New Foundations Charter School
Philadelphia, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, and each major fund of New Foundations Charter School (a nonprofit organization) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise New Foundations Charter School's basic financial statements, and have issued our report thereon dated December 18, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered New Foundations Charter School's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of New Foundations Charter School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of New Foundations Charter School's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

<u>Harrisburg</u>	<u>Lehigh Valley</u>	<u>Philadelphia</u>	<u>Pittsburgh</u>
830 Sir Thomas Court, Suite 100 Harrisburg, PA 17109 717.561.9200 Fax 717.561.9202	1101 West Hamilton Street Allentown, PA 18101-1043 610.871.5077 Fax 717.561.9202	2370 York Road, Suite A-5 Jamison, PA 18929 215.918.2277 Fax 215.918.2302	3800 McKnight E. Drive, Suite 3805 Pittsburgh, PA 15237 412.367.7102 Fax 412.367.7103

Zelenkofske Axelrod LLC

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Board of Trustees
New Foundations Charter School
Philadelphia, Pennsylvania

Compliance and Other Matters

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

Purpose of this Report

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



ZELENKOFSCHE AXELROD LLC

Jamison, Pennsylvania
December 18, 2013

Zelenkofske Axelrod LLC

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Board of Trustees
New Foundations Charter School
Philadelphia, Pennsylvania

Report on Compliance for the Major Federal Program

We have audited New Foundations Charter School's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on New Foundations Charter School's major federal program for the year ended June 30, 2013. New Foundations Charter School's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of New Foundations Charter School's compliance.

Opinion on Each Major Federal Program

In our opinion, New Foundations Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2013.

Harrisburg	Lehigh Valley	Philadelphia	Pittsburgh
830 Sir Thomas Court, Suite 100 Harrisburg, PA 17109 717.561.9200 Fax 717.561.9202	1101 West Hamilton Street Allentown, PA 18101-1043 610.871.5077 Fax 717.561.9202	2370 York Road, Suite A-5 Jamison, PA 18929 215.918.2277 Fax 215.918.2302	3800 McKnight E. Drive, Suite 3805 Pittsburgh, PA 15237 412.367.7102 Fax 412.367.7103

Board of Trustees
New Foundations Charter School
Philadelphia, Pennsylvania

Report on Internal Control Over Compliance

Management of New Foundations Charter School, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered New Foundations Charter School's internal control over compliance with the types of requirements that could have a direct and material effect on the major

federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of New Foundations Charter School's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


ZELENKOFSCHE AXELROD LLC

Jamison, Pennsylvania
December 18, 2013

NEW FOUNDATIONS CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant Deficiencies identified that are not considered to be material weaknesses?
 yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes no
- Significant Deficiencies identified that are not considered to be material weaknesses?
 yes none reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133. yes no

Identification of major programs:

CFDA Number(s)	Name of Federal Programs
84.010	Title I , Part A

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes no

Part 2: Findings - Financial Statement Audit (GAGAS)

None Noted

Part 3: Audit Findings and Questioned Costs (Major Program - Circular A-133, Section - 510)

None Noted

NEW FOUNDATIONS CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013

Prior Year
Reference

Brief Description of Finding

Current Year Status

None

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of teachers and their qualifications. <input type="checkbox"/> Number of teachers who have met highly qualified. <input type="checkbox"/> Number of teachers working toward becoming highly qualified		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>5/15/2013 2:48:08 PM monitor Barbara Leap Policy at New Foundations CS is to hire only qualified staff.</td> </tr> </tbody> </table>	Monitor Comments	5/15/2013 2:48:08 PM monitor Barbara Leap Policy at New Foundations CS is to hire only qualified staff.
Monitor Comments								
5/15/2013 2:48:08 PM monitor Barbara Leap Policy at New Foundations CS is to hire only qualified staff.								
1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of teachers not highly qualified. Plan, progress & projected date of completion. <input checked="" type="checkbox"/> Highly Qualified Staff section of Consolidated LEA Plan				
2. All instructional paraprofessionals supported by Title I are highly qualified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of paraprofessionals & their qualifications. <input type="checkbox"/> Verify number of paraprofessionals who have met highly qualified requirements. <input checked="" type="checkbox"/> AA Degree and/or local assessment				

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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of parent/guardian notification						
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.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Copy of dated letter of notification to parent/guardian		<table border="1"> <tr> <th data-bbox="1604 217 1988 269">District Comments</th> </tr> <tr> <td data-bbox="1604 269 1988 480"> 4/29/2013 9:40:45 AM Vice Principal Shira Woolf Cohen All teachers at NFCS are highly qualified. </td> </tr> <tr> <th data-bbox="1604 480 1988 532">Monitor Comments</th> </tr> <tr> <td data-bbox="1604 532 1988 704"> 5/15/2013 2:47:41 PM monitor Barbara Leap New Foundations hires only Highly Qualified Teachers. </td> </tr> </table>	District Comments	4/29/2013 9:40:45 AM Vice Principal Shira Woolf Cohen All teachers at NFCS are highly qualified.	Monitor Comments	5/15/2013 2:47:41 PM monitor Barbara Leap New Foundations hires only Highly Qualified Teachers.
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Monitor Comments										
5/15/2013 2:47:41 PM monitor Barbara Leap New Foundations hires only Highly Qualified Teachers.										

II. Parent Involvement

Component II: Parent Involvement								
The LEA and schools meet parental involvement requirements.								
Sec. 1118(a)-(h) Sec. 1111(c)(14) Sec. 1111(d) Sec. 1116(a)(1)(D)								
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. LEA has a written parental involvement policy and evidence that it is updated periodically.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions. <input type="checkbox"/> Website posting.		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>5/15/2013 2:49:12 PM monitor Barbara Leap The Parental Involvement policy is in the Student/Parent Handbook and is updated on a yearly basis.</td> </tr> </tbody> </table>	Monitor Comments	5/15/2013 2:49:12 PM monitor Barbara Leap The Parental Involvement policy is in the Student/Parent Handbook and is updated on a yearly basis.
Monitor Comments								
5/15/2013 2:49:12 PM monitor Barbara Leap The Parental Involvement policy is in the Student/Parent Handbook and is updated on a yearly basis.								
2. Schools receiving Title I funds have a written Parent Involvement (PI) Policy/Plan aligned with the District policy.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Submit PI Policy/Plans for all Title I schools and <input checked="" type="checkbox"/> Submit District PI Policy/Plan		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>5/15/2013 2:49:45 PM monitor Barbara Leap The written PI is in the Board Policy.</td> </tr> </tbody> </table>	Monitor Comments	5/15/2013 2:49:45 PM monitor Barbara Leap The written PI is in the Board Policy.
Monitor Comments								
5/15/2013 2:49:45 PM monitor Barbara Leap The written PI is in the Board Policy.								
3. LEA and schools have carried out the six requirements to build parents capacity to be involved in school:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
a. Provide assistance to parents in understanding the State's academic content standards and student academic achievement standards, State and local academic assessments, the requirements of Title I, and how to monitor a child's progress and work with educators to improve student achievement;	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.				

<p>b. Provide materials and training to help parents work with their children to improve achievement, such as literacy and technology training;</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc.		<table border="1"> <tr> <th data-bbox="1449 43 1982 94">Monitor Comments</th> </tr> <tr> <td data-bbox="1449 94 1982 266"> 5/15/2013 2:55:38 PM monitor Barbara Leap Reading Specialists send tips to help parents at home. </td> </tr> </table>	Monitor Comments	5/15/2013 2:55:38 PM monitor Barbara Leap Reading Specialists send tips to help parents at home.		
Monitor Comments										
5/15/2013 2:55:38 PM monitor Barbara Leap Reading Specialists send tips to help parents at home.										
<p>c. Educate instructional staff, with parental assistance, in the value and utility of contributions of parents, how to reach out to and communicate with and work with parents as equal partners, implement and coordinate parent programs and build ties between parents and school;</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.		<table border="1"> <tr> <th data-bbox="1449 279 1982 329">Monitor Comments</th> </tr> <tr> <td data-bbox="1449 329 1982 542"> 5/15/2013 2:51:31 PM monitor Barbara Leap The NFCS is partnered with Philly Goes to College which is mandatory for 11th Graders and their parents. </td> </tr> </table>	Monitor Comments	5/15/2013 2:51:31 PM monitor Barbara Leap The NFCS is partnered with Philly Goes to College which is mandatory for 11th Graders and their parents.		
Monitor Comments										
5/15/2013 2:51:31 PM monitor Barbara Leap The NFCS is partnered with Philly Goes to College which is mandatory for 11th Graders and their parents.										
<p>d. Coordinate and integrate parent involvement programs and activities with other programs (Head Start, Parents as Teachers, Early Reading First, public preschool, and parent resource centers), that encourage and support parents in more fully participating in the education of their children;</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc. <input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets <input checked="" type="checkbox"/> Memorandum of Understanding (MOU).						
<p>e. Sent information related to school and parent programs to parents in a format and language the parents could understand;</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/> Translated documents such as fliers, letters, web site postings, etc.		<table border="1"> <tr> <th data-bbox="1449 896 1982 946">District Comments</th> </tr> <tr> <td data-bbox="1449 946 1982 1122"> 4/29/2013 10:18:32 AM Vice Principal Shira Woolf Cohen Did not have a need for translated documents at this time. </td> </tr> <tr> <th data-bbox="1449 1122 1982 1172">Monitor Comments</th> </tr> <tr> <td data-bbox="1449 1172 1982 1477"> 5/15/2013 2:52:36 PM monitor Barbara Leap Changed from Not Met to Met. There was evidence of translated documents and translators as needed. The application for the school is available in 6 different languages. Two blind parents receive emails that talk to them. </td> </tr> </table>	District Comments	4/29/2013 10:18:32 AM Vice Principal Shira Woolf Cohen Did not have a need for translated documents at this time.	Monitor Comments	5/15/2013 2:52:36 PM monitor Barbara Leap Changed from Not Met to Met. There was evidence of translated documents and translators as needed. The application for the school is available in 6 different languages. Two blind parents receive emails that talk to them.
District Comments										
4/29/2013 10:18:32 AM Vice Principal Shira Woolf Cohen Did not have a need for translated documents at this time.										
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5/15/2013 2:52:36 PM monitor Barbara Leap Changed from Not Met to Met. There was evidence of translated documents and translators as needed. The application for the school is available in 6 different languages. Two blind parents receive emails that talk to them.										

f. Provide full opportunities for participation of parents of LEP students, students with disabilities, parents of migrant children.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parent meetings, trainings, agendas, fliers, newsletters, and/or advertisements.		
4. School parent involvement policies have been distributed to parents.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/> Parent meeting agendas <input checked="" type="checkbox"/> documentation shared or distributed		<p style="text-align: center;">Monitor Comments</p> <p>5/15/2013 2:55:49 PM monitor Barbara Leap NFCS has Power School available for all parents. There are also Caring Community Updates, school website, weekly updates, every teacher has a Google Website.</p>
5. LEA has required schools to develop a written school-parent compact.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> school-home compact <input type="checkbox"/> Staff/Parent meeting agenda, memoranda.		<p style="text-align: center;">Monitor Comments</p> <p>5/15/2013 2:56:31 PM monitor Barbara Leap Before creating compact, the Individual Learning Plan was sent to each parent.</p>
6. Schools hold an annual meeting to inform participating parents about Title I programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Back-to-School Nights/Title I meetings. <input type="checkbox"/> Agendas & attendance sheets of parent training.		
7. LEA and schools have reviewed the effectiveness of school parental involvement activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Documentation such as Annual surveys and results, parent meetings, evaluations, and parent teacher conference evaluations. <input type="checkbox"/> Agendas & attendance sheets of parent training.		

<p>8. LEA and schools have informed parents about the existence of a parent resource center, if one exists.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools, and translated documents.		<table border="1"> <thead> <tr> <th data-bbox="1446 38 1986 94">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1446 94 1986 339"> <p>5/15/2013 2:58:30 PM monitor Barbara Leap Each Specialist has resources in their room. Next year there will be a College and Career Family Resource center. It's in the planning process this year.</p> </td> </tr> </tbody> </table>	Monitor Comments	<p>5/15/2013 2:58:30 PM monitor Barbara Leap Each Specialist has resources in their room. Next year there will be a College and Career Family Resource center. It's in the planning process this year.</p>
Monitor Comments							
<p>5/15/2013 2:58:30 PM monitor Barbara Leap Each Specialist has resources in their room. Next year there will be a College and Career Family Resource center. It's in the planning process this year.</p>							

III. LEA Improvement

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

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

Component IV: School Improvement

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

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

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

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

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

V. School Choice

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

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

5c. Parent notification mailed out at least 14 days prior to the start of the school year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Appropriate records used to record school choice information. <input type="checkbox"/> Choice data is entered in eGrants	Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.	
5d. Website posting lists number of students eligible and participating.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Appropriate records used to record school choice information. <input type="checkbox"/> Choice data is entered in eGrants	Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.	
6. The LEA maintains records regarding transfer requests (approved and denied), numbers of students transferring and the buildings accepting transferred students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Appropriate records used to record school choice information. <input type="checkbox"/> Choice data is entered in eGrants		

VI. Supplemental Educational Services (SES)

Component VI: Supplemental Educational Services (SES)

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

Sec. 1116(e)

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

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

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

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

Component VII: Schoolwide Programs

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

Sec. 1114

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. LEA provides guidance, technical assistance and support to schools developing schoolwide programs in the areas of needs assessment, comprehensive planning, implementation, and evaluation of a schoolwide program and requirements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/> Evidence of the Planning Process and Technical Assistance. <input checked="" type="checkbox"/> Initial Planning meeting agenda/list of participants. <input checked="" type="checkbox"/> Whole-school orientation-agenda/list of participants. <input type="checkbox"/> Planning Team roster and calendar of meetings. <input type="checkbox"/> Plan approval. <input checked="" type="checkbox"/> Budget Reports. Copy of schoolwide plans		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>5/15/2013 3:02:30 PM monitor Barbara Leap The local Schoolwide Plan is updated each year.</td> </tr> </tbody> </table>	Monitor Comments	5/15/2013 3:02:30 PM monitor Barbara Leap The local Schoolwide Plan is updated each year.
Monitor Comments								
5/15/2013 3:02:30 PM monitor Barbara Leap The local Schoolwide Plan is updated each year.								
2. All Schoolwide (SW) schools have an updated SW Plan.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Completed and approved School Level Plan and Addendum or <input type="checkbox"/> Completed and approved Division of Federal Programs Schoolwide Template				
Each SW Plan Contains:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
2a. Comprehensive Needs Assessment	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
2b. Schoolwide reform strategies	<input checked="" type="checkbox"/>	<input type="checkbox"/>						

2c. Instruction by highly qualified staff	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
2d. High quality and ongoing professional development	<input checked="" type="checkbox"/>	<input type="checkbox"/>				Monitor Comments 5/15/2013 3:08:06 PM monitor Barbara Leap At faculty meetings, Reading Specialists will give mini PD.
2e. High-quality teachers to "high-need" schools	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
2f. Parent Involvement	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
2g. Transitioning preschool children	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
2h. Teacher input in assessment decisions	<input checked="" type="checkbox"/>	<input type="checkbox"/>				Monitor Comments 5/15/2013 3:07:02 PM monitor Barbara Leap Core team helps make decisions and benchmarks.
2i. Effective, timely and additional assistance to students having difficulty mastering proficient or advanced levels of academic achievement standards	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
2j. Coordinated budget	<input checked="" type="checkbox"/>	<input type="checkbox"/>				Monitor Comments 5/15/2013 3:07:25 PM monitor Barbara Leap The budget is mentioned in the SWP.
3. Indication of which program funds have been consolidated in the schoolwide program and how the intent and purposes of the individual programs consolidated are addressed.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Financial reports. <input checked="" type="checkbox"/> SWP		

VIII. Targeted Assistance

Component VIII: Targeted Assistance							
The LEA targeted assistance programs meet all requirements.							
Sec. 1115							
<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"> • using effective instructional methods and strategies that strengthen the core academic program of the school • primary consideration to providing extended learning time for students served • an accelerated high quality curriculum • Minimizing the removal of children from regular classroom during regular school hours. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Identification of scientifically-researched based instructional models. <input type="checkbox"/> School improvement plans. <input type="checkbox"/> Team meetings, professional development, agendas, sign-in sheets, minutes, etc. <input type="checkbox"/> School schedules and schedules for Title I staff and eligible students. <input type="checkbox"/> Benchmarks of Title I students receiving supplemental instruction. 			
<p>2. LEA ensures that targeted assistance program planning coordinates with and supports the regular education program in schools.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> School Improvement Plan (identifies targeted assistance programs). <input type="checkbox"/> Documentation of scheduled team meetings. 			
<p>3. LEA promotes the integration of staff supported with targeted assistance funds into the regular school program, including professional development.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Professional Development Schedules <input type="checkbox"/> Documentation such as agenda for topics, sign-in sheets, etc. 			

4. Selection for eligible students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Selection criteria process/multiple selection criteria. <input type="checkbox"/> Student roster with test scores <input type="checkbox"/> Teacher/parent recommendation <input type="checkbox"/> Assessment data of Title I student <input type="checkbox"/> List of eligible students that are not serviced due to parents declining service		
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IX. Nonpublic Schools

Component IX: Nonpublic Schools

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

Sec. 1120

Sec. 9503

34 CFR Part 200

§200.62 - 200.67, 200.77

§200.77(f)

§200.78(a)

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

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

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

X. Comparability

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

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Comments

New Foundations Charter School hires only Highly Qualified Teachers. All of the instructional paraprofessionals either have a Bachelors Degree or Associates Degree. The Parental Involvement policy is in the Student/Parent Handbook and is updated on a yearly basis. The NFCS is partnered with Philly Goes to College which is mandatory for 11th Graders and their parents. There was evidence of translated documents and translators as needed. The application for the school is available in 6 different languages. The two blind parents receive emails that talk to them. NFCS has Power School available for all parents. There are also Caring Community Updates, school website, weekly updates, every teacher has a Google Website. The local schoolwide plan is updated each year. This summer, NFCS will develop a state plan since the CS will be a K-12 Charter. There are 8 positions funded from Title. It is a pull out/push in data tracking program. After school such activities as: Keystone Prep, service learning, Red Cross, Caring for Kids, study skills, C-Perch, guitar lessons, chess, glee and newspaper are available.

Title II A Program Review

Highly Qualified

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. The LEA has a plan in place to ensure all teachers of core academic subjects will be highly qualified. <i>Section 1119 (a)(1)&(3) and Section 2141 (a)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Highly Qualified Plan <input checked="" type="checkbox"/> List of teacher qualifications <input checked="" type="checkbox"/> Principal Attestation (<i>PDE Form 425</i>) <input type="checkbox"/> HQT IPDPs prepared for each teacher who is not highly qualified				
2. The LEA is implementing an individualized professional development plan for non-highly qualified teachers as indicated in the annual principal attestation (PDE Form 425). *This applies to LEAs that have not maintained highly qualified teacher status for 2 consecutive years. <i>Section 2141(c)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Individual professional development plan for each nonHQ teacher <input type="checkbox"/> LEA-supported and/or sponsored PD exists to assist teachers		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>5/16/2013 6:17:50 PM monitor Barbara Leap New Foundations only hires Highly Qualified Teachers.</td> </tr> </tbody> </table>	Monitor Comments	5/16/2013 6:17:50 PM monitor Barbara Leap New Foundations only hires Highly Qualified Teachers.
Monitor Comments								
5/16/2013 6:17:50 PM monitor Barbara Leap New Foundations only hires Highly Qualified Teachers.								
3. The LEA has entered into a written agreement with the SEA that outlines its use of Titles I & IIA funds to achieve highly qualified status. <i>Section (2141(c) *This applies to LEAs that have not made AYP and maintained 100% HQ for 3 consecutive years.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> LEA/SEA plan <input type="checkbox"/> Evidence exists that plan is being implemented (<i>this could vary from LEA to LEA</i>)		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>5/16/2013 6:18:16 PM monitor Barbara Leap NFCS has met AYP. This does not apply.</td> </tr> </tbody> </table>	Monitor Comments	5/16/2013 6:18:16 PM monitor Barbara Leap NFCS has met AYP. This does not apply.
Monitor Comments								
5/16/2013 6:18:16 PM monitor Barbara Leap NFCS has met AYP. This does not apply.								

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p>4. LEA ensures equitable distribution of experienced and HQ teachers within the districts schools to ensure poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. <i>Section 1112(c)(1)(L)</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Equity Plan <input type="checkbox"/> Agendas of Equity Plan Meetings <input type="checkbox"/> Meeting minutes of Equity Plan writing & planning sessions. <input type="checkbox"/> Teachers are reassigned <input type="checkbox"/> Changes to union contract <input type="checkbox"/> Review of HQT/NHQT data and strategies revised in equity plan when there is no improvement 		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1633 131 2003 180" style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1633 180 2003 391"> <p>4/29/2013 9:55:45 AM Vice Principal Shira Woolf Cohen There is only 1 school in our district.</p> </td> </tr> <tr> <th data-bbox="1633 391 2003 440" style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td data-bbox="1633 440 2003 651"> <p>5/16/2013 6:18:43 PM monitor Barbara Leap NFCS is only one school therefore this does not apply.</p> </td> </tr> </tbody> </table>	District Comments	<p>4/29/2013 9:55:45 AM Vice Principal Shira Woolf Cohen There is only 1 school in our district.</p>	Monitor Comments	<p>5/16/2013 6:18:43 PM monitor Barbara Leap NFCS is only one school therefore this does not apply.</p>
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Monitor Comments										
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Professional Development

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p>10. The LEA provides professional development expenditures for educational services to eligible nonpublic school staff equal to the proportion of funds allocated to participating public school attendance areas. <i>Section 9501(a)(b)(4)</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Expenditures for non-public services <input type="checkbox"/> List on PDE web site <input type="checkbox"/> Title II-A Non-public share 		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1619 131 2003 180" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1619 180 2003 423"> <p>4/29/2013 9:59:06 AM Vice Principal Shira Woolf Cohen NFCS does not currently work with nonpublic school staff.</p> </td> </tr> <tr> <th data-bbox="1619 423 2003 472" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1619 472 2003 649"> <p>5/17/2013 2:28:20 PM monitor Barbara Leap New Foundations does not work with nonpubs.</p> </td> </tr> </tbody> </table>	District Comments	<p>4/29/2013 9:59:06 AM Vice Principal Shira Woolf Cohen NFCS does not currently work with nonpublic school staff.</p>	Monitor Comments	<p>5/17/2013 2:28:20 PM monitor Barbara Leap New Foundations does not work with nonpubs.</p>
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Class Size Reduction

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
11. The LEA targets funds to schools that have the lowest portion of highly qualified teachers; have the largest average class size; or are identified for school improvement. <i>Section 2122 (b)(3)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Class rosters <input type="checkbox"/> Highly Qualified Teachers <input type="checkbox"/> SI Schools		<p style="text-align: center;">District Comments</p> <p>4/29/2013 9:59:41 AM Vice Principal Shira Woolf Cohen NFCS is a single k-12 school, therefore this does not apply.</p> <p style="text-align: center;">Monitor Comments</p> <p>5/17/2013 2:37:42 PM monitor Barbara Leap NFCS is not using Title Iia money for Class Size Reduction.</p>
12. The LEA utilizes highly qualified teachers to reduce class size. <i>Section 2123 (a)(2)(B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Highly Qualified Teacher Credentials from PDE		<p style="text-align: center;">Monitor Comments</p> <p>5/21/2013 2:36:30 PM monitor Barbara Leap Since NFCS does not use money for Class Size Reduction, changed from Met to N/A.</p>

%>

Comments

New Foundations only hires Highly Qualified Teachers. Money used for Staff Development and not Class Size Reduction. Check box in Class Size Reduction on HQT. All forms and documentation relating to Title II were found to be in compliance.

Component XI: Fiscal Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>A. Audits</p> <p>The SEA ensures that the State and the LEAs are audited annually, if required, and that all corrective actions required through this process are fully implemented.</p> <p>OMB Circular A-87</p>	<p>1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> LEA response to findings.</p> <p><input type="checkbox"/> PDE follow-up reviews of findings.</p> <p><input checked="" type="checkbox"/> Independent auditors report shows that the LEA has corrected all action required.</p>	<p>PDE Monitor review single audit from previous year (federal programs only) and reviews district comments (management letter).</p>	

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments			
B. Carryover The LEA complies with the carryover provisions of Title I. Sec. 1127	1. LEAs with 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).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Carryover section of Title I project on eGrants		<table border="1"> <tr> <td data-bbox="1656 131 1999 175" style="text-align: center;">Monitor Comments</td> </tr> <tr> <td data-bbox="1656 183 1999 354"> 5/17/2013 2:39:59 PM monitor Barbara Leap NFCS does not carry over 15% of their money. </td> </tr> </table>	Monitor Comments	5/17/2013 2:39:59 PM monitor Barbara Leap NFCS does not carry over 15% of their money.	
	Monitor Comments									
5/17/2013 2:39:59 PM monitor Barbara Leap NFCS does not carry over 15% of their money.										
2. The LEA has requested (and received) a waiver from the SEA if the carryover from the prior year exceeds 15%.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Waiver request on eGrants. <input type="checkbox"/> Waiver request and "Carryover Waiver Approval Letter" from DFP on file at LEA/District.		<table border="1"> <tr> <td data-bbox="1656 500 1999 544" style="text-align: center;">District Comments</td> </tr> <tr> <td data-bbox="1656 552 1999 792"> 4/29/2013 10:01:41 AM Vice Principal Shira Woolf Cohen Have not requested a carryover greater the 15% </td> </tr> <tr> <td data-bbox="1656 800 1999 844" style="text-align: center;">Monitor Comments</td> </tr> <tr> <td data-bbox="1656 852 1999 1052"> 5/17/2013 2:41:00 PM monitor Barbara Leap There has not been a request to carryover money. </td> </tr> </table>	District Comments	4/29/2013 10:01:41 AM Vice Principal Shira Woolf Cohen Have not requested a carryover greater the 15%	Monitor Comments	5/17/2013 2:41:00 PM monitor Barbara Leap There has not been a request to carryover money.
District Comments										
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5/17/2013 2:41:00 PM monitor Barbara Leap There has not been a request to carryover money.										
C. Rank Order	1. The LEA is only serving eligible schools and all schools above 75% poverty are served.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation detailing the poverty data used to determine eligibility		<table border="1"> <tr> <td data-bbox="1656 1066 1999 1110" style="text-align: center;">District Comments</td> </tr> <tr> <td data-bbox="1656 1118 1999 1391"> 4/29/2013 10:03:09 AM Vice Principal Shira Woolf Cohen The LEA is a single k-12 school, therefore does not need to rank schools based on poverty. </td> </tr> </table>	District Comments	4/29/2013 10:03:09 AM Vice Principal Shira Woolf Cohen The LEA is a single k-12 school, therefore does not need to rank schools based on poverty.	
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>The LEA ensures that it complies with the requirements of Title I when allocating funds to eligible school attendance areas or schools in rank order of poverty based on the number of children from low-income families who reside in an eligible school attendance area.</p> <p>Sec. 1113 34 CFR Part 200 §200.77-§200.78</p>	<p>2. The ranking procedures are applied without regard to grade spans or schools when poverty rate of school is 75% and above.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Schools with poverty rates of 75% or greater are served. Funds are allocated at a per pupil rate.</p>		<p style="text-align: center;">District Comments</p> <p>4/29/2013 10:03:20 AM Vice Principal Shira Woolf Cohen The LEA is a single k-12 school, therefore does not need to rank schools based on poverty.</p>
	<p>3. Eligible schools are ranked and served from highest to lowest poverty.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Allocations given to Title I schools match each school's allocation in the Selection of Schools/Ranking Page (in LEA's Title I project within their Consolidated Application in eGrants.)</p>		<p style="text-align: center;">District Comments</p> <p>4/29/2013 10:03:26 AM Vice Principal Shira Woolf Cohen The LEA is a single k-12 school, therefore does not need to rank schools based on poverty.</p>
	<p>4. The allocation to each eligible school and the per pupil allocation match.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Per pupil expenditures at building level matches per pupil amounts in the Selection of Schools/Ranking Page (in LEA's Title I project within their Consolidated Application in eGrants.)</p>		<p style="text-align: center;">District Comments</p> <p>4/29/2013 10:03:31 AM Vice Principal Shira Woolf Cohen The LEA is a single k-12 school, therefore does not need to rank schools based on poverty.</p>
	<p>5. Allocations given to Title I schools match each school's allocation in the Selection of Schools/Ranking Page (in LEA's Title I project within their Consolidated Application in eGrants.)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Local budget sheets. <input type="checkbox"/> System tracking expenditure reports.</p>		<p style="text-align: center;">District Comments</p> <p>4/29/2013 10:03:34 AM Vice Principal Shira Woolf Cohen The LEA is a single k-12 school, therefore does not need to rank schools based on poverty.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
	6. The prekindergarten (PreK) children are excluded from the poverty count of any school.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> The LEA's count of children from low income families does not include children under the age of 5.		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>4/29/2013 10:03:57 AM Vice Principal Shira Woolf Cohen NFCS does not serve PreKindergarten students.</td> </tr> </tbody> </table>	District Comments	4/29/2013 10:03:57 AM Vice Principal Shira Woolf Cohen NFCS does not serve PreKindergarten students.
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4/29/2013 10:03:57 AM Vice Principal Shira Woolf Cohen NFCS does not serve PreKindergarten students.									
D. Supplement / Supplant 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. Sec. 1114 Sec. 1115 Sec. 1116 Sec. 1120A	1. LEA approved budget and records of expenditures of Title I funds at the district level match.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Statement of Allocation & Expenditures	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III *Documentation may be minimal or non-existent in cases regarding supplanting. If you think there may be a problem, refer to DFP Regional Coordinator.			
	2. Schoolwide program expenditures verify that funds have not supplanted non-federal resources.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Statement of Allocation & Expenditures. <input type="checkbox"/> Expenditures match SWP activities <input type="checkbox"/> State/local fund expenditures have not decreased				

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	3. Targeted assistance program expenditures meet the statutory requirements and are supplemental in nature & do not supplant non-federal resources.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Statement of Allocation & Expenditures are supplemental		<table border="1"> <thead> <tr> <th data-bbox="1654 131 2003 180">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1654 180 2003 461"> 4/29/2013 10:06:04 AM Vice Principal Shira Woolf Cohen NFCS is a school-wide Title 1 program and does not have targeted assistance. </td> </tr> <tr> <th data-bbox="1654 461 2003 509">Monitor Comments</th> </tr> <tr> <td data-bbox="1654 509 2003 685"> 5/17/2013 2:41:58 PM monitor Barbara Leap NFCS is not a targeted assistance program. </td> </tr> </tbody> </table>	District Comments	4/29/2013 10:06:04 AM Vice Principal Shira Woolf Cohen NFCS is a school-wide Title 1 program and does not have targeted assistance.	Monitor Comments	5/17/2013 2:41:58 PM monitor Barbara Leap NFCS is not a targeted assistance program.
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
E. Equipment and Related Property OMB Circular A-87 EDGAR 80.32	1. LEA maintains Inventory records, purchase orders and receipts for equipment purchased.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Inventory is on file and up to date (All equipment at \$1,500 or LEA capitalization threshold \$ _____ is maintained).	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III 	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1654 131 2005 180" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1654 180 2005 423"> 4/30/2013 11:55:51 AM Vice Principal Shira Woolf Cohen There is no equipment purchased with federal funds. </td> </tr> <tr> <th data-bbox="1654 423 2005 472" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1654 472 2005 651"> 5/17/2013 2:42:55 PM monitor Barbara Leap No equipment purchased through Title funds. </td> </tr> </tbody> </table>	District Comments	4/30/2013 11:55:51 AM Vice Principal Shira Woolf Cohen There is no equipment purchased with federal funds.	Monitor Comments	5/17/2013 2:42:55 PM monitor Barbara Leap No equipment purchased through Title funds.
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5/17/2013 2:42:55 PM monitor Barbara Leap No equipment purchased through Title funds.											
2. The LEA conducts a physical inventory of all equipment at least once every two years.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Equipment Inventory List	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III 	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1654 664 2005 712" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1654 712 2005 956"> 4/30/2013 11:56:08 AM Vice Principal Shira Woolf Cohen There is no equipment purchased with federal funds. </td> </tr> <tr> <th data-bbox="1654 956 2005 1005" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1654 1005 2005 1183"> 5/17/2013 2:43:08 PM monitor Barbara Leap No equipment purchased through Title funds. </td> </tr> </tbody> </table>	District Comments	4/30/2013 11:56:08 AM Vice Principal Shira Woolf Cohen There is no equipment purchased with federal funds.	Monitor Comments	5/17/2013 2:43:08 PM monitor Barbara Leap No equipment purchased through Title funds.	
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F. Compliance to Reservations The LEA complies with requirements regarding the reservation of funds. Sec. 1113 Sec. 1116											

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
Sec. 1118	1. The LEA has reserved funds necessary to provide services comparable to those provided to children in Title I funded schools to serve homeless children, neglected children in local institutions, and if appropriate, Neglected or Delinquent children in community day schools and delinquent children in local institutions.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Amounts on Reservation of Funds section of Title I project match corresponding line items on budget <input type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items.	Pertains to: • Title IA & D	<table border="1"> <thead> <tr> <th data-bbox="1656 131 2003 180">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1656 180 2003 423">4/30/2013 11:56:54 AM Vice Principal Shira Woolf Cohen At this point in time, NFCS does not serve homeless children.</td> </tr> <tr> <th data-bbox="1656 423 2003 472">Monitor Comments</th> </tr> <tr> <td data-bbox="1656 472 2003 716">5/17/2013 2:44:03 PM monitor Barbara Leap Homeless children are taken care of through school or Home/School Association.</td> </tr> </tbody> </table>	District Comments	4/30/2013 11:56:54 AM Vice Principal Shira Woolf Cohen At this point in time, NFCS does not serve homeless children.	Monitor Comments	5/17/2013 2:44:03 PM monitor Barbara Leap Homeless children are taken care of through school or Home/School Association.
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	2. LEA has reserved an amount equal to 20% of its Title I allocation for transportation/supplemental services or both. (for school improvement schools only; if no schools in school improvement, check NA)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Reservations are in the ROF screen on egrants. <input type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items. <input type="checkbox"/> LEA documents expenditures for choice and supplemental services (agreements between LEA and providers).		<table border="1"> <thead> <tr> <th data-bbox="1656 735 2003 784">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1656 784 2003 1027">4/29/2013 10:08:22 AM Vice Principal Shira Woolf Cohen NFCS is not in school improvement, therefore this does not apply.</td> </tr> <tr> <th data-bbox="1656 1027 2003 1076">Monitor Comments</th> </tr> <tr> <td data-bbox="1656 1076 2003 1255">5/17/2013 2:44:30 PM monitor Barbara Leap No school is in school improvement.</td> </tr> </tbody> </table>	District Comments	4/29/2013 10:08:22 AM Vice Principal Shira Woolf Cohen NFCS is not in school improvement, therefore this does not apply.	Monitor Comments	5/17/2013 2:44:30 PM monitor Barbara Leap No school is in school improvement.
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	3. LEAs receiving more than \$500,000 have reserved 1% of their allocation for parental involvement and that 95% of those funds have been distributed to served schools.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Procedure for allocation 95% to schools. <input type="checkbox"/> 95% allocated to schools. <input checked="" type="checkbox"/> At least 1% of Title I allocation is reflected in line item "3300-Community Services" within Title I budget. <input type="checkbox"/> Agendas, Sign-Ins, Calendar of training, contracts with trainers etc. <input type="checkbox"/> Expenditures/invoices supporting Parent Involvement Set Aside amount.						
	4. LEAs with Title I schools identified for improvement have set aside 10% of funds for professional development activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Activities scheduled for professional development, agendas, sign-in sheets, contracted technical assistance, etc. <input type="checkbox"/> 10% of the Title I allocation is reported on the LEA actual budget reports under professional development. <input type="checkbox"/> 10% of school's in improvement allocation is tracked by LEA for professional development.		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> <tr> <td>4/29/2013 10:09:12 AM Vice Principal Shira Woolf Cohen NFCS is not in school improvement, therefore this does not apply.</td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td>5/17/2013 2:44:53 PM monitor Barbara Leap No school is in school improvement.</td> </tr> </table>	District Comments	4/29/2013 10:09:12 AM Vice Principal Shira Woolf Cohen NFCS is not in school improvement, therefore this does not apply.	Monitor Comments	5/17/2013 2:44:53 PM monitor Barbara Leap No school is in school improvement.
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
G. Obligating Funds	1. The LEA began obligating funds on or after the programs' approved date ; (Program start date is found on first page of approved Consolidated Application).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Dates on program expenditure records/invoices, begin on or after approved start date on Consolidated Application.	Pertains to: • Title IA & D • Title II A • Title III					
H. Nonpublic School Services	1. The LEA reserved the same per pupil amount to each non-public low-income child as distributed to each public low-income child.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Nonpublic Per Pupil Amounts are correctly distributed. <input type="checkbox"/> Interdistrict agreement and/or 3rd Party contract amounts match what is approved on consolidated application. <input type="checkbox"/> Budget reflects Nonpublic total.	Pertains to: • Title IA & D • Title II A • Title III	<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>4/29/2013 10:10:38 AM Vice Principal Shira Woolf Cohen NFCS does not work with any non-public school children.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>5/17/2013 2:46:51 PM monitor Barbara Leap NFCS does not work with nonpubs low-income children.</td> </tr> </tbody> </table>	District Comments	4/29/2013 10:10:38 AM Vice Principal Shira Woolf Cohen NFCS does not work with any non-public school children.	Monitor Comments	5/17/2013 2:46:51 PM monitor Barbara Leap NFCS does not work with nonpubs low-income children.
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments			
I. Time Documentation	1. The LEA maintains semi-annual certifications for all employees funded from a single cost objective.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Semi-annual time certifications	Pertains to: • Title IA & D • Title II A • Title III				
	2. The LEA maintains time documentation logs/schedules for prorated staff including the amount of time spent on each funding source activity; the logs are signed by a supervisor and reconciled to payroll documentation on a monthly basis	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Logs <input type="checkbox"/> Staff Calendars <input type="checkbox"/> Staff Schedules	Pertains to: • Title IA & D • Title II A • Title III	<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>4/29/2013 10:11:49 AM Vice Principal Shira Woolf Cohen All staff members paid by Title 1 are serving in positions that are paid fully by Title 1.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>5/17/2013 2:47:49 PM monitor Barbara Leap All position for Federal Programs is paid in full from federal money.</td> </tr> </tbody> </table>	District Comments	4/29/2013 10:11:49 AM Vice Principal Shira Woolf Cohen All staff members paid by Title 1 are serving in positions that are paid fully by Title 1.	Monitor Comments
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Monitor Comments										
5/17/2013 2:47:49 PM monitor Barbara Leap All position for Federal Programs is paid in full from federal money.										
J. Record Retention	1. Records are maintained for a period of 7 years	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Pertains to: • Title IA & D • Title II A • Title III	<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>4/29/2013 10:12:18 AM Vice Principal Shira Woolf Cohen NFCS maintains records through a technology based system of record scanning.</td> </tr> </tbody> </table>	District Comments	4/29/2013 10:12:18 AM Vice Principal Shira Woolf Cohen NFCS maintains records through a technology based system of record scanning.	
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Comments

All documentation was available and in order. Single audits are conducted by Zelenkofske Axelrod LLC.

Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
New Foundations Charter School	5/8/2013	Alicia Lynch	School Counselor 6-11
New Foundations Charter School	5/8/2013	Alyson	Student 10th
New Foundations Charter School	5/8/2013	Barbara Tyndall	Reading Specialist K-8
New Foundations Charter School	5/8/2013	Brandon Petcaugh	Teacher/Mentor
New Foundations Charter School	5/8/2013	Cheryl Cantwell	School Nurse/Parent
New Foundations Charter School	5/8/2013	Dana Seigfried	School Counselor 9-11
New Foundations Charter School	5/8/2013	Deara Person	Parent
New Foundations Charter School	5/8/2013	Duane	Student 10th
New Foundations Charter School	5/8/2013	Elizabeth Molisnus	Parent
new Foundations Charter School	5/8/2013	Gianna	Student 6th
New Foundations Charter School	5/8/2013	Jason williams	Teacher
New Foundations Charter School	5/8/2013	Jenny	Student 10th
New Foundations Charter School	5/8/2013	Jimmy	Student 7th
New Foundations Charter School	5/8/2013	Kristin Zaccagni	Parent
New Foundations Charter School	5/8/2013	Kyla	Student 11th
New Foundations Charter School	5/8/2013	Marissa	Student 10th
New Foundations Charter School	5/8/2013	Marlene Alkins	Teacher's Aide
New Foundations Charter School	5/8/2013	Melainie	Student 7th
New Foundations Charter School	5/8/2013	Michael	Student 10th
New Foundations Charter School	5/8/2013	Molly	Student 4th
New Foundations Charter School	5/8/2013	Myra Meyer	Teacher
New Foundations Charter School	5/8/2013	Nicodemus	Student 9th
New Foundations Charter School	5/8/2013	Peter Beck	Teacher
New Foundations Charter School	5/8/2013	Rachel Schwartz	Math Specialist K-8
New Foundations Charter School	5/8/2013	Rakiem	Student 2nd
New Foundations Charter School	5/8/2013	Ralie	Student 5th

Building	Date	Staff Member Interviewed	Staff Member Position
New Foundations Charter School	5/8/2013	rebecca Laub	Teacher's Aide/Parent
New Foundations Charter School	5/8/2013	rebecca Laub	Teacher's Aide/Parent
New Foundations Charter School	5/8/2013	Ryan	Student 5th
New Foundations Charter School	5/8/2013	Ryan	Student 5th
New Foundations Charter School	5/8/2013	Shania	Student 11th
New Foundations Charter School	5/8/2013	Susan Mullen	Parent
New Foundations Charter School	5/8/2013	Theresa Colligan	School Counselor K-5
New Foundations Charter School	5/8/2013	Tracey D. Jackson	Teacher's Aide



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF EDUCATION
333 MARKET STREET
HARRISBURG, PA 17126-0333
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Bureau of Special Education
717-783-6913

FAX: 717-783-6139

February 5, 2009

Mr. Paul Stadelberger
CEO
New Foundations CS
8001 Torresdale Avenue
Philadelphia, Pa 19136

Dear Mr. Stadelberger:

Enclosed is the Report of Findings presenting results of the cyclical monitoring which was conducted by the Bureau of Special Education (BSE) in the New Foundations CS the week of November 20, 2008.

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

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

- Notification to the entity granting the charter of the failure of the charter school to comply with federal regulations.
- Deferment of the disbursement of state or federal funds pending resolution of the issue
- Reduction of the amount of funds (for example, by the amount of money it takes to provide an appropriate education to a particular child or children) if a district is unwilling to provide appropriate services

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

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

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

Sincerely,

John J. Tommasini
Director

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

CC: Chairperson
Jill Deitrich
SD Monitoring File



Executive Summary BSE Compliance Monitoring Review of the New Foundations CS

PART I SUMMARY OF FINDINGS

A. Review Process

Prior to the Bureau of Special Education (BSE) monitoring the week of November 20, 2008, the New Foundations CS was formally notified of the dates the onsite review would be conducted. Notice and invitation to comment was also provided to the Local Task Force on Right-to-Education. The charter school was informed of its responsibility to compile various reports, written policies, and procedures to document compliance with requirements.

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

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

B. General Findings

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

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

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

C. Overall Findings

1. FACILITATED SELF-ASSESSMENT (FSA)

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

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

IMPROVEMENT PLAN REQUIRED	Yes	No
Effective use of Dispute Resolution	0	1
Graduation Rates (SPP)	0	0
Dropout Rates (SPP)	0	0
Suspensions (Rates)	0	1
Least Restrictive Environment (LRE) (SPP)	0	1
Participation in PSSA and PASA (SPP)	0	1
Participation in Charter-Wide Assessment	0	1
Public School Enrollment	0	1
Disproportionate Representation due to Identification, Educational Environment, Suspension or Expulsion	0	1

2. FILE REVIEW (Student case studies)

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

The status of compliance of the New Foundations CS is as follows:

Sections of the FILE REVIEW	In Compliance	Out of Compliance	NA
Essential Student Documents Are Present and Were Prepared Within Timelines	82	5	73
Evaluation/Reevaluation: Process and Content	250	1	529
Individualized Education Program: Process and Content	457	8	305
Procedural Safeguards: Process and Content	118	2	0
TOTALS	907	16	907

3. TEACHER AND PARENT INTERVIEWS

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

	# Yes Responses	# No Responses	# of Other Responses
Program Implementation: General Ed Teacher Interviews	155	7	38
Program Implementation: Special Ed Teacher Interviews	241	14	55
Program Implementation: Parent Interviews	101	12	79
TOTALS	497	33	172

4. STUDENT INTERVIEWS

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

5. CLASSROOM OBSERVATIONS

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

	# Yes Responses	# No Responses	# of Other Responses
Classroom Observations	30	0	19

PART II CORRECTIVE ACTION PROCESS

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

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

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

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

With respect to the File Review, because students were selected at random, findings are generalized to the entire population of students with disabilities. During the corrective action review, the BSE Single Point of Contact (SPOC) will select students at random and not focus solely on those students in the original sample, although specific circumstances may warrant follow up of students in the original sample. Consequently, the charter school should approach corrective action on a systemic basis. If there has been a finding of noncompliance regarding the appropriateness or implementation of an individual student's program, the individual students are identified by student number to the charter school and, because of the significance of the provision of a free appropriate public education (FAPE) to these students; the charter school must take immediate, individual corrective action.

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

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

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
Y						5. FSA-DISPUTE RESOLUTION (DUE PROCESS HEARING DECISION IMPLEMENTATION) Standard: The LEA uses dispute resolution processes for program improvement.	
Y						8. FSA-PROCEDURAL REQUIREMENTS FOR SUSPENSION Standard: The LEA adheres to procedural requirements in suspending students with disabilities.	
Y						10. FSA-INDEPENDENT EDUCATIONAL EVALUATION Standard: The LEA documents a procedure for responding to requests made by parents for an independent educational evaluation at public expense.	
Y						11A. FSA-LEAST RESTRICTIVE ENVIRONMENT Standard: The LEA's continuum of special education services supports the availability of LRE under 34 CFR Part 300.	
Y						12. FSA-EXTENDED SCHOOL YEAR SERVICES	
Y						13. FSA-RELATED SERVICE INCLUDING PSYCHOLOGICAL COUNSELING	
	N					15. FSA-PARENT TRAINING Standard: Parent opportunities for training and information sharing address the special knowledge, skills and abilities needed to serve the unique needs of children with disabilities.	
						INTERVIEW RESULTS (Parent)	
						P 62. My school district/charter school makes available training related to the needs of students with disabilities that I could attend.	
					1	Always	
					3	Sometimes	
					0	Rarely	
					0	Never	
					2	Don't Know	
					0	Does not Apply	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
					1 3 0 1 1 0	P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum. Always Sometimes Rarely Never Don't Know Does not Apply	
Y						18. FSA-SURROGATE PARENTS (STUDENTS REQUIRING) Standard: The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.	
Y						19. FSA-PERSONNEL TRAINING Standard: In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.	
						INTERVIEW RESULTS (General & Special Education Teacher)	
6	2	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?	
4	0	4				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?	
4	0	4				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?	
2	5	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?	
0	0	8				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?	
3	7	0				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
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	
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						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.	
CLASSROOM OBSERVATIONS							
7	0	0		0		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?	
7	0	0		0		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?	
0	0	7		0		CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?	
3	0	4		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?	
3	0	4		0		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
4	0	3		0		CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?	
6	0	0		1		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	
					6 0 0 0 0 0	P 56. My child participates or has the opportunity to participate in school activities other than classroom work, including extra-curricular activities, with students without disabilities. Always Sometimes Rarely Never Don't Know Does not Apply	
8	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?	
8	0	0				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?	
8	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?	
8	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?	
8	0	0				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?	
8	0	0				GE 80. Is the student making progress within the general education curriculum?	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
8	0	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?	
4	0	4				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?	
10	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?	
10	0	0				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?	
10	0	0				SE 97. Have necessary supports been offered and/or provided to enable that participation?	
7	0	3				SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?	
10	0	0				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?	
0	0	10				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?	
3	7	0				SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom?	
						Topical Area 3: Performance Indicators	
Y						5A. FSA-EFFECTIVE USE OF DISPUTE RESOLUTION Standard: The LEA uses dispute resolution processes for program improvement.	
		X				6. FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.	
		X				7. FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
Y						8A. FSA-SUSPENSION RATES Standard: The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.	
Y						11. FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP) Standard: Students with disabilities are provided for in the least restrictive environment	
Y						16. FSA-PARTICIPATION IN PSSA AND PASA (SPP) Standard: The LEA's population of students who participate in state assessment is comparable with the state data.	
Y						16A. FSA-DISTRICT-WIDE ASSESSMENT	
						CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION	
						PERMISSION TO EVALUATE (File Reviews)	
8	0	2				FR 153. PTE-Consent Form is present in the student file	
8	0	2				FR 154. Demographic data	
8	0	2				FR 155. Reason(s) for referral for evaluation	
8	0	2				FR 156. Proposed types of tests and assessments	
8	0	2				FR 157. Parent signature or documentation of reasonable efforts to obtain consent	
8	0	2				FR 158. Parent signature or documentation of reasonable efforts to obtain consent	
7	1	2			13%	FR 159. Parent has selected a consent option	
						PERMISSION TO REEVALUATE (File Reviews)	
1	0	9				FR 194. PTRE-Consent Form is present in the student file	
1	0	9				FR 195. Demographic data	
1	0	9				FR 196. Reason for reevaluation	
1	0	9				FR 197. Types of assessment tools, tests and procedures to be used	
1	0	9				FR 198. Contact person's name and contact information	
1	0	9				FR 199. Parent has selected a consent option	
1	0	9				FR 200. Parent signature or documentation of reasonable efforts to obtain consent	
						AGREEMENT TO WAIVE REEVALUATION (File Reviews)	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
0	0	10				FR 201. Agreement to Waive Reevaluation is present in the student file	
0	0	10				FR 202. Waiver was completed within required timelines	
0	0	10				FR 203. Reason reevaluation is not necessary at this time is included	
0	0	10				FR 204. Contact person's name and contact information	
0	0	10				FR 205. Parent has selected a consent option	
0	0	10				FR 206. Parent signature	
						EVALUATION REPORT (INITIAL) (File Reviews)	
7	1	2			13%	FR 160. ER is present in the student file	
7	0	3				FR 161. Evaluation was completed within timelines	
6	1	3			14%	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)	
7	0	3				FR 163. Demographic data	
7	0	3				FR 164. Date report was provided to parent	
7	0	3				FR 165. Reason(s) for referral	
7	0	3				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form	
7	0	3				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)	
7	0	3				FR 168. Teacher observations and observations by related service providers, when appropriate	
7	0	3				FR 169. Recommendations by teachers	
7	0	3				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	
7	0	3				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.	
3	0	7				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)	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
5	0	5				FR 173. Lack of appropriate instruction in reading	
5	0	5				FR 174. Lack of appropriate instruction in math	
5	0	5				FR 175. Limited English proficiency	
7	0	3				FR 176. Present levels of academic achievement	
7	0	3				FR 177. Present levels of functional performance	
7	0	3				FR 178. Behavioral information	
6	0	4				FR 179. Conclusions	
6	0	4				FR 180. Disability Category	
7	0	3				FR 181. Recommendations for consideration by the IEP team	
7	0	3				FR 182. Evaluation Team Participants documented	
3	0	7				FR 183. For students evaluated for SLD documentation of Agree/Disagree	
3	0	7				FR 184. Documentation that the student does not achieve adequately for age, etc.	
3	0	7				FR 185. Indication of process(es) used to determine eligibility	
3	0	7				FR 186. Instructional strategies used and student-centered data collected	
3	0	7				FR 187. Educationally relevant medical findings, if any	
3	0	7				FR 188. Effects of the student's environment, culture, or economic background	
3	0	7				FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable	
3	0	7				FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents	
3	0	7				FR 191. Observation in the student's learning environment	
2	0	8				FR 192. Other data if needed	
3	0	7				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team	
						REEVALUATION REPORT (File Reviews)	
2	0	8				FR 207. RR is present in the student file	
2	0	8				FR 208. Reevaluation was completed within timelines	
0	2	8			100%	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)	
2	0	8				FR 210. Demographic data	
2	0	8				FR 211. Date IEP team reviewed existing evaluation data	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
2	0	8				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education	
2	0	8				FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)	
2	0	8				FR 214. Aptitude and achievement tests	
2	0	8				FR 215. Current classroom based assessments and local and/or state assessments	
2	0	8				FR 216. Observations by teacher(s) and related service provider(s) when appropriate	
2	0	8				FR 217. Teacher recommendations	
1	0	9				FR 218. Lack of appropriate instruction in reading	
1	0	9				FR 219. Lack of appropriate instruction in math	
1	0	9				FR 220. Limited English proficiency	
2	0	8				FR 221. Conclusion regarding need for additional data is indicated	
2	0	8				FR 222. Reasons additional data are not needed are included	
2	0	8				FR 223. Determination whether the child has a disability and requires special education	
2	0	8				FR 224. Disability category(ies)	
2	0	8				FR 225. Summary of findings includes student's educational strengths and needs	
2	0	8				FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate	
2	0	8				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs	
0	0	10				FR 228. Interpretation of additional data	
0	0	10				FR 229. Documentation that the student does not achieve adequately for age, etc.	
0	0	10				FR 230. Indication of process(es) used to determine eligibility	
0	0	10				FR 231. Instructional strategies used and student-centered data collected	
0	0	10				FR 232. Educationally relevant medical findings, if any	
0	0	10				FR 233. Effects of the student's environment, culture, or economic background	
0	0	10				FR 234. Data demonstrating that regular education instruction was delivered by personnel, including the ESL program, if applicable	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
0	0	10				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents	
0	0	10				FR 236. Observation in the student's learning environment	
0	0	10				FR 237. Other data if needed	
0	0	10				FR 238. Statement for all 6 items	
2	0	8				FR 239. Documentation of Evaluation Team Participants	
2	0	8				FR 240. Documentation that team members Agree/Disagree	
						INTERVIEW RESULTS (Parent & Special Education Teacher)	
6	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?	
6	0	0	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?	
6	0	0	0			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?	
0	0	6	0			P 27. If your child was not reevaluated when required (every 2 years for children with mental retardation, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation?	
0	2	4	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?	
0	0	6	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?	
0	0	6	0			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?	
1	0	9				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?	
						INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)	
9	1	0			10%	FR 241. Invitation is present in the student file	
9	0	1				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)	
9	0	1				FR 243. Demographic data	
9	0	1				FR 244. Purpose(s) of the meeting	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
2	0	8				FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)	
1	0	9				FR 246. For transition services that are likely to be provided or paid for by other agencies, evidence that representatives of the agency(ies) were invited to attend the IEP meeting	
1	0	9				FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)	
5	0	5				FR 248. Invited IEP team members	
6	0	4				FR 249. Date/time/location of meeting	
6	0	4				FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation	
						PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)	
1	0	9				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file	
1	0	9				FR 252. Demographic data	
1	0	9				FR 253. Form designates IEP team member(s) for whom attendance is not necessary	
1	0	9				FR 254. Form designates which members will submit written input prior to the meeting	
0	1	9			100%	FR 255. Parent written consent is documented	
					0 0 1	FR 256. The team members excused: a. General Education Teacher b. Special Education Teacher c. Local Education Agency Representative	
						IEP CONTENT (File Reviews)	
10	0	0				FR 257. IEP is present in the student file	
10	0	0				FR 258. IEP was completed within timelines	
10	0	0				FR 259. Demographic data	
10	0	0				FR 260. IEP implementation date	
10	0	0				FR 261. Anticipated duration of services and programs	
4	0	6				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	
1	0	9				FR 264. Student	
7	3	0			30%	FR 265. General Education Teacher	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
10	0	0				FR 266. Special Education Teacher	
10	0	0				FR 267. Local Education Agency Representative	
1	0	9				FR 268. Career/Technical Education (CTE) Representative	
0	0	10				FR 269. CTE Representative was in attendance if student was attending CTE	
0	0	10				FR 270. Community Agency Representative	
0	0	10				FR 271. Teacher of the Gifted	
0	0	10				FR 272. Written input provided by IEP team member(s) excused from participating in the IEP meeting if the invitation stated they were to provide written input	
10	0	0				FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year	
						SPECIAL CONSIDERATIONS (File Reviews)	
3	0	7				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	
3	0	7				FR 275. If the student is deaf or hard of hearing, a communication plan	
1	1	8			50%	FR 276. If the student has communication needs, needs must be addressed in the IEP	
1	0	9				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP	
2	0	8				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE	
1	0	9				FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques	
7	0	3				FR 280. If the student has other special considerations, these are addressed in the IEP	
						PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)	
10	0	0				FR 281. Student's present levels of academic achievement	
10	0	0				FR 282. Student's present levels of functional performance	
5	0	5				FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
4	0	6				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	
0	0	10				FR 289. Postsecondary goals for education and training, employment, and, as needed, independent living	
0	0	10				FR 290. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service	
0	0	10				FR 291. Transition services/activities (including courses of study) to support postsecondary goals	
0	0	10				FR 292. Measurable annual goals that will reasonably enable the student to meet the desired post-school goals	
						PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)	
9	0	1				FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA or PASA)	
9	0	1				FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations	
3	0	7				FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA	
3	0	7				FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate	
3	0	7				FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)	
9	0	1				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)	
9	0	1				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations	
3	0	7				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	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
3	0	7				FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate	
						ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)	
10	0	0				FR 302. Measurable Annual Goals	
9	1	0			10%	FR 303. Description of how student progress toward meeting goals will be measured	
9	1	0			10%	FR 304. Description of when periodic reports on progress will be provided to parents	
10	0	0				FR 305. Documentation of progress reporting on Annual Goals	
4	0	6				FR 306. Short Term Objectives	
						SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)	
10	0	0				FR 307. Program Modifications and Specially-Designed Instruction	
10	0	0				FR 308. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations, did the IEP team address those recommendations in development of this IEP	
9	1	0			10%	FR 309. If Program Modifications and Specially Designed Instruction are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services	
0	0	10				FR 310. If a student attends a Career or Vocational Technical School, evidence that the specially designed instruction addresses the student's needs in Career and Vocational Technical School	
8	0	2				FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services	
9	0	1				FR 312. If the student's most recent Evaluation Report contained recommendations for the provision of related services, including psychological counseling, did the IEP team address those recommendations in development of this IEP	
10	0	0				FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
10	0	0				FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP	
2	0	8				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability	
10	0	0				FR 316. A conclusion regarding student eligibility for ESY	
8	0	2				FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination	
2	0	8				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	
3	0	7				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	
9	0	1				FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum	
10	0	0				FR 322. Type of support, by amount (itinerant, supplemental, full-time)	
10	0	0				FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.	
10	0	0				FR 324. Location of student's program (name of LEA where the IEP will be implemented)	
10	0	0				FR 325. Location of student's program (name of School Building where the IEP will be implemented)	
3	0	7				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?	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
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?	
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?	
0	0	6	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	1	0	0			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?	
0	1	5	0			P 38. If required IEP team members (special education teacher, general education teacher, or LEA) did not attend the meeting, did you agree in writing to them not being there?	
0	1	5	0			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?	
		5	0			P 65. If you did not participate in your child's IEP meeting, what kept you from participating?	
7	0	1				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?	
6	0	2				GE 75. Did you recommend any needed supports to implement the current IEP for this student?	
6	0	2				GE 76. Were those recommendations considered by the IEP team?	
8	0	0				GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?	
8	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)	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
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?	
5	0	1	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 (cue: vs. for example lack of staff, lack of funds, lack of availability of services)?	
8	0	0				GE 81. Are this student's goals based on the PA Academic Standards or, if appropriate, alternate standards?	
8	0	0				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?	
8	0	0				GE 83. Is the current IEP appropriate to meet this student's educational needs?	
10	0	0				SE 98. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?	
10	0	0				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?	
10	0	0				SE 103. Are the student's annual goals based on the PA Academic Standards or, if appropriate, alternate standards?	
10	0	0				SE 104. If appropriate, are the student's annual goals based on functional performance?	
10	0	0				SE 106. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations did the IEP team address those recommendations in development of the child's current IEP and accept or reject the ER recommendations for appropriate educational reasons?	
9	0	1				SE 107. If the student's most recent Evaluation Report contained recommendations for provision of related services, including psychological counseling, did the IEP team address those recommendations in development of the child's current IEP and accept or reject the ER recommendations for appropriate educational reasons?	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
10	0	0				SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the child, did the IEP team address those recommendations in development of the child's current IEP and accept or reject the ER recommendations for appropriate educational reasons?	
10	0	0				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA, PASA, and other district-wide/charter school-wide assessments?	
10	0	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?	
10	0	0				SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?	
						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 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals. Always Sometimes Rarely Never Don't Know Does not Apply	
					6 0 0 0 0 0	P 58. My child's progress is reported to me by the school in a manner that I understand. Always Sometimes Rarely Never Don't Know Does not Apply	
6	0	0	0			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.	
8	0	0				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
8	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?	
1	0	7				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP?	
3	0	5				GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?	
10	0	0				SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?	
10	0	0				SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP?	
10	0	0				SE 110. Was this student's current IEP implemented no later than 10 school days after its completion or no later than the IEP implementation date?	
10	0	0				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?	
7	0	3				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?	
10	0	0				SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?	
10	0	0				SE 120. Is this student receiving the supports and services agreed upon in his/her current IEP, including related services?	
						PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent & Special Education Teacher)	
4	0	2	0			P 42. If your child's current IEP includes psychological counseling as a related service, and he/she receives these services, including transportation, are they provided at no cost to you?	
2	3	1	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?	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
2	3	1	0			P 44. Did you receive an explanation of what would make your child eligible for ESY services?	
2	1	3	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?	
1	0	5	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?	
						SECONDARY TRANSITION (Parent & Special Education Teacher)	
1	0	5	0			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?	
						P 59. I am satisfied with the transition services developed for my child. 1 Always 0 Sometimes 0 Rarely 0 Never 0 Don't Know 5 Does not Apply	
						P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment. 3 Always 0 Sometimes 0 Rarely 0 Never 0 Don't Know 3 Does not Apply	
1	0	9				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?	
0	0	10				SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting?	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
						(File Reviews)	
10	0	0				FR 328. NOREP/PWN is present in the student file	
10	0	0				FR 329. Demographic data	
9	1	0			10%	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	
10	0	0				FR 333. A description of the other options the IEP team considered and the reason why those options were	
10	0	0				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused	
10	0	0				FR 335. Description of other factor(s) relevant to LEA's proposal or refusal	
10	0	0				FR 336. Educational placement recommended (including amount and type)	
10	0	0				FR 337. Signature of school district superintendent or charter school CEO or designee	
10	0	0				FR 338. Parent signature or documentation of reasonable efforts to obtain consent (e.g. mailed to parents, certified mail, visit to the parent's home, etc.)	
9	1	0			10%	FR 339. Parent has selected a consent option	
10	0	0				FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP	
						INTERVIEW RESULTS (Parent)	
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?	
					4 0 0 0 0 2	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	
						INTERVIEW RESULTS (Parent & Special Education Teacher)	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
					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		1 1 2 1 1 1 1 2 1 1	P 66. Tell me anything you really like about your child's special education program. a. modifications b. progress reports d. staff's knowledge, training e. instructional materials g. staff open to suggestions, good communication h. follow the IEP i. support services k. staff's understanding and attitude l. more inclusion m. services provided outside neighborhood school n. other Staff stays on him.	
		1	0		5	P 67. Tell me anything you would like to change about the program. n. other Nothing Nothing Nothing Nothing	
		0	0		2 1 3	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	
						P 69. Additional comments about your child's program. Likes one on one speech. Child has had group speech & this is much better. Frustrated with lack of direction. I feel like I'm the leader of the IEP team. They bring information to me. They are phenomenal. Best thing I ever did for my kids.	
10	0	0				SE 101. Do you hold the required certification to implement this student's program?	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
						Topical Area 8: Student Interview Results	
			0			S 126. What kind of support are you currently receiving?	
0	0	0	0			S 127. Is this support enough to help you be successful in your school program?	
					0 0 0 0 0	S 128. How satisfied are you with your high school educational program? Very Somewhat A Little Not at All Don't Know	
						S 129. What do you like best about the program?	
						S 130. What do you like least about the program?	
					0 0 0 0 0	S 131. How satisfied are you with your special education supports/services? Very Somewhat A Little Not at All Don't Know	
						S 132. What do you like best about the special education supports/services?	
						S 133. What do you like least about the special education supports/services?	
					0 0 0 0 0	S 134. How much time do you spend with students who do not have disabilities? Too Much Enough A Little Not Enough Don't Know	
0	0	0	0			S 135. Do you participate in any extra-curricular activities?	
						S 136. If yes, which ones	
						S 137. If no, why not	
0	0		0			S 138. Were you invited to participate in the last IEP meeting? Other	
0	0		0			S 139. Did you participate in the last IEP meeting? Other	
0	0		0			S 140. Do you have a post secondary transition program? Other	
0	0		0			S 141. Do you have an employment transition program?	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change
						Other	
0	0		0			S 142. Do you have a community living transition program? Other	
0	0		0			S 143. Did you assist in the development of the transition program? Other	
0	0		0			S 144. Is that transition plan being followed? Other	
0	0		0			S 145. Did you discuss what you would do after graduation or finishing high school? Other	
			0			S 146. Which of the following agencies participate in your IEP development?	
0	0		0			S 147. If any agency participated in your IEP did they assist you or provide services? Other	
						S 148. Comments	
0	0	0	0			S 149. Do you participate in any activities in the community?	
						S 150. If yes, which ones?	
						S 151. If no, why not?	
						S 152. Are there any other agencies that could help you within the community?	
						Topical Area 9: Other Non-compliance Issues	
						Topical Area 10: Other Improvement Plan Issues	