

Pan American Academy CS

Charter Annual Report

07/01/2013 - 06/30/2014

School Profile

Demographics

2830 North American Street
Philadelphia, PA 19133
(215)763-8870

Phase:	Phase 1
CEO Name:	Wanda Novales
CEO E-mail address:	wnovales@panamcs.org

Governance and Staff

Leadership Changes

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

Pan American Academy has benefited greatly from a talented, committed, and stable administrative team, led for the entire first charter term by CEO Wanda Novalés. In fact, only one member of our administration left during the first charter school term. In 2013-14, Assistant Principal Lydia Jerchau resigned to take a position at another school and was replaced by Diana Garcia. Prior to joining the Pan American Leadership team, Ms. Garcia served an assistant principal at Antonia Pantoja Charter School in Philadelphia. Ms. Garcia brings eight years of experience as a principal or assistant principal at the Eugenio Maria de Hostos Community Bilingual Charter School. Furthermore, Ms. Garcia brings eighteen years of educational experience as a teacher and administrator. She has a strong background in elementary and middle school level education in combination with building sustainable relationships with parents, students, faculty members, and the community.

There were two resignations from the Board of Directors in 2013-14. In August 2013, Carolina Cabrera DiGiorgio, Esq. and in March 2014, Liza M. Rodriguez left the board for personal reasons. Two new members were brought on to replace these resignations (Dana Espinosa joined in October 2013 and Jannette Diaz joined in March 2014. Ms. Espinosa brings Pan American's board extensive writing experience through newsletters and column publications for various ministries since 1998. Additionally, Ms. Espinosa has advocacy experience focusing on social welfare, immigration and civil rights. With over twenty years of human service experience, Ms. Diaz joined Pan American's Board of directors. Ms. Diaz's experience includes transforming programs and organizations in becoming more dynamic and high-performing.

Board of Trustees Meeting Schedule

Location	Date and Time
Pan American Academy Charter School - 2830 N. American St., Philadelphia PA	9/15/2014 4:00 PM
Pan American Academy Charter School - 2830 N. American St., Philadelphia PA	10/20/2014 4:00 PM
Pan American Academy Charter School - 2830 N. American St., Philadelphia PA	11/17/2014 4:00 PM
Pan American Academy Charter School - 2830 N. American St., Philadelphia PA	12/15/2014 4:00 PM
Pan American Academy Charter School - 2830 N. American St., Philadelphia PA	1/19/2015 4:00 PM
Pan American Academy Charter School - 2830 N. American St., Philadelphia PA	2/16/2015 4:00 PM
Pan American Academy Charter School - 2830 N. American St., Philadelphia PA	3/13/2015 4:00 PM

Philadelphia PA	
Pan American Academy Charter School - 2830 N. American St., Philadelphia PA	4/20/2015 4:00 PM
Pan American Academy Charter School - 2830 N. American St., Philadelphia PA	5/18/2015 4:00 PM
Pan American Academy Charter School - 2830 N. American St., Philadelphia PA	6/15/2015 4:00 PM
Pan American Academy Charter School - 2830 N. American St., Philadelphia PA	7/20/2015 4:00 PM

Professional Staff Member Roster

There are no professional staff members.

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

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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	0.00	0.00	0.00	0.00	0.00	0.00
Principal	1.00	1.00	0.00	0.00	0.00	1.00
Assistant Principal	2.00	2.00	0.00	0.00	0.00	2.00
Classroom Teacher (including Master Teachers)	34.00	32.00	0.00	0.00	1.00	34.00
Specialty Teacher (including Master Teachers)	5.00	3.00	0.00	0.00	0.00	5.00
Special Education Teacher (including Master Teachers)	3.00	3.00	0.00	0.00	0.00	3.00
Special Education Coordinator	1.00	1.00	0.00	0.00	0.00	0.00
Counselor	0.00	0.00	0.00	0.00	0.00	0.00
Psychologist	1.00	1.00	0.00	0.00	0.00	1.00
School Nurse	1.00	1.00	0.00	0.00	0.00	0.00
ESOL Coordinator	1	1	0	0	0	1
Dean of Curriculum and Instruction	1	1	0	0	0	1
Dean of Professional Development	1	1	0	0	0	1

ESOL Teachers	2	2	0	0	0	2
CEO	1	1	0	0	0	1
Totals	54.00	50.00	0.00	0.00	1.00	52.00

Further explanation:

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

Fiscal Matters

Major Fundraising Activities

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

In the 2013-2014 school year, Pan American continued to aggressively pursue grants, corporate donations, and individual giving to fully meet our short-term development goals. At the same time, the school finalized its long-term development strategy including grantsmanship (government and foundation, as well as grants administration), corporate partnerships, individual giving, marketing, and university partnerships. As evidenced in our early success in securing grants and donations, our partnership with Congreso has opened many doors to community-minded businesses and foundations interested in supporting public education. This partnership with Congreso will continue to be central in our fundraising strategies. A continued priority for 2014-15 will be sustainability planning for grant programming that concluded this year, including our 21st Century Community Learning Center sponsored after school and summer school programming.

Grants and major fundraising in 2013-14 included:

- Fresh Fruits and Vegetables Program
- Patricia Kind Foundation – funding for the Healthy Minds, Healthy Bodies program
- Children’s Literacy Initiative – awarded monies to provide professional development for 12 teachers, classroom book collections, and coaching in small groups and guided model visits.
- 21st Century Grant – after school and summer school programs
- Global Ambassadors Travel Experience – fundraising initiative for student international travel experience
- Festival de Sueños – fundraising initiative for school library and student programs

Fiscal Solvency Policies

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

The school operates under internal control procedures that protect the fiscal solvency of the school – including the requirement for dual signatures on all checks, monthly financial reporting to the Board, and segregation of duties.

Pan American understands that the internal controls are designed to safeguard assets, help to detect losses from employee dishonesty or error, implement management’s internal policies, provide compliance with state and federal laws and regulations, and produce timely and accurate financial information. A fundamental concept in a good system of internal controls is the segregation of duties. At Pan American Academy Charter School our accounting staff aims to protect our assets without impairing efficiency. Pan American contracts with an external

business services company – OmniVest Properties Management, LLC – who ensures that the general ledger structure and account classifications are in accordance with the Pennsylvania Department of Education guidelines. Pan American also utilizes OmniVest Management, LLC's internal controls and procedures, which include annual and monthly budgeting, cash management, general ledger control, monthly financial reporting, and account reconciliation.

At Pan American, the financial controls start at the budget process. OmniVest prepares a comparison of the current budget, develops a Latest Estimate (LE) and projects a new Fiscal Year budget along with the assumptions used. The budget is reviewed with the Leadership Team and members of the Audit and Finance Committee and is adjusted to reflect the school's mission-driven educational priorities (e.g. new curriculum needed, new staff needed, etc.). After the adjustments are made a board meeting occurs to review the proposed budget in detail. After that board meeting, adjustments are made and a follow-up board meeting(s) occurs to finalize and formally approve of the budget.

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

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

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

Further, the school specifically requires that:

- No funds or accounts may be established or maintained for purposes that are not fully and accurately described within the books and records of the school.

- Receipts and disbursements must be fully and accurately described in the books and records.
- No false entries may be made on the books or records nor any false or misleading reports issued.
- Payments may be made only to the contracting party and only for the actual services rendered or products delivered. No false or fictitious invoices may be paid.

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:

- PAACS -- Internal Controls.pdf

Accounting System

Changes to the accounting system the charter school uses:

There were not any significant changes to Pan American Academy CS' accounting system in 2013-14. Pan American continued its contract with OmniVest Management, LLC, which provided its back office and fiscal management services for 2013-14. OmniVest ensures that the general ledger structure and account classifications are in accordance with the Pennsylvania Department of Education guidelines. Pan American also utilizes OmniVest Management, LLC's internal controls and procedures, which include annual and monthly budgeting, cash management, general ledger control, monthly financial reporting, and account reconciliation. The accounting software system used is QuickBooks Premier Accountant Edition 2012. This software is customized with the Pennsylvania State Chart of Accounts for Pennsylvania Public Schools. The school is 100 percent compliant with the Pennsylvania State Chart of Accounts for PA Public Schools. All of the school's financial and budgetary reporting is prepared in accordance with the Generally Accepted Accounting Principles (GAAP) and the applicable standards set by the Government Accounting Standards Board, including GASB 34 and GASB 54. The school follows all relevant laws and regulations that govern charter schools within the Commonwealth of Pennsylvania. Additionally, U.S. Government laws and regulations that relate to grant funding are adopted as the grant funding is received.

Preliminary Statements of Revenues, Expenditures & Fund Balances

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

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Financial Audits

Basics

Audit Firm: J. Miller & Associates, LLC
 Date of Last Audit: 11/07/2013
 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 School's Board of Trustees has engaged J. Miller & Associates, Certified Public Accountants to conduct its audit for the fiscal year ended June 30, 2013. The audit report for fiscal year ended June 30, 2014 is expected to be completed in November 2014. The School will provide PDE and the School District of Philadelphia with a copy of this audit report immediately upon its completion.

To date, the school has an audit report for each fiscal year through June 30, 2013. The Independent Auditor's Report for fiscal year ending June 30, 2013 is attached to this report. The audit was performed by J. Miller & Associates, Certified Public Accountants and was completed on November 7, 2013. The "Management's Discussion and Analysis" can be found on pages 3-5 of this audit. No significant deficiencies were disclosed relating to the audit of the financial statements reported in the Independent Auditor's Report on Internal Control over Financial Reporting. Additionally, the results of the auditor's tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. As a testament to the school's sound internal controls and policies and procedures implemented by the school's Director of Operations and Finance and her staff, this audit for the FY ending June 30, 2013 was the fourth consecutive annual audit that was without negative finding.

Financial Audit Report

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

PDF file uploaded.

Citations

Financial audit citations and the corresponding Charter School responses

Description	Response
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Federal Programs Consolidated Review

Basics

Title I Status: Yes
 Date of Last Federal Programs Consolidated Review: 04/14/2011
 School Year Reviewed: 2010-2011

Federal Programs Consolidated Review Report

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

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Citations

Federal Programs Consolidated Review citations and the corresponding Charter School responses

Description	Response
Topic: Title I Highly Qualified/ Issue: All instructional paraprofessionals supported by Title I are highly qualified	School submitted a listing of any NHQ paraprofessionals and the length of time each had been in the non-highly qualified position and has since has been deemed in complete compliance.
Topic: Title I Highly Qualified/ Issue: All core content area teachers employed by the LEA are highly qualified.	School submitted a listing of all non-highly qualified teachers and the length of time each has been working in the position for which they are NHQT, along with the appropriate emergency certificate for this time period (if applicable). Pan American has since been deemed to be in complete compliance.

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
Bobo Beck: Special Education Coordinator	PAACS	0.5
Bobo Beck: Special Education Teacher (5th-8th Mathematics)	PAACS	0.5
Darlene Campoli: Bilingual Special Education Assistant (1st-5th grades)	PAACS	1
Denise Cajina – Special Education Teacher (2nd-4th grades)	PAACS	1
Dr. Amy Abramowitz – Psychologist/Counselor	PAACS	1
Evelyn Arroyo – Primary Client Manager (6th-8th grades)	PAACS	1
Hazel Cespedes – Bilingual Special Education Teacher (1st grade)	PAACS	1
Julius Rivera – Bilingual Special Education Teacher (Kindergarten)	PAACS	1
Katherine Howley – Special Education Teacher (5th-8th Reading)	PAACS	0.3
Lorna Conception – Primary Client Manager (K-5th grades)	PAACS	1
Tilza Rodriguez - Bilingual Special Education Assistant (1st grade until December. 20, 2013)	PAACS	1

Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
Kaleidoscope Family Solutions, Inc. (Speech/Language Therapist)	18 Hours	Outside Contractor	37
Krista Perry and Piah Harris, Easter Seals (Occupational Therapists)	6 Hours	Outside Contractor	10 or fewer

Special Education Cyclical Monitoring

Date of Last Special Education Cyclical Monitoring:

06/07/2011

Link to Report (Optional):

Not Provided

Special Education Cyclical Monitoring Report

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

PDF file uploaded.

Facilities

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

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

Computers: \$231,147

Equipment: \$17,001

Furniture & Fixtures: \$102,381

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

\$350,529.00

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:

Pan American has no immediate plans for major facility development beyond minor building repairs and upkeep.

Memorandums of Understanding

Organization	Purpose
CBS (Congeso Business Services)	Facilities Management, Fundraising and Development Services.
Health Services, LLC	Nursing services
Kaleidoscope Family Solutions, Inc.	Speech therapy
KDI (July-Apr); switched to Standard Digital Imaging (SDI) in May	Copier Service
Kelly Educational Staffing (Jul-Dec); switched to Charter School Services in Jan.	Teacher substitutes
MTG/Micro Technology Group	Supplemental IT Services
NDS	student food services
OmniVest Management, LLC	business management
Philadelphia Police Department (MOU)	Establishes a relationship of cooperation and mutual support and to maintain a safe school environment

Playworks	Organized Recess
School Collective	Lesson Planning and Evaluation Monitoring Tool
Teach for America	Classroom Teachers
Temple University	Bilingual education professional development

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 Julia Cousler-Emig on 7/31/2014

President, Board of Trustees

Affirmed by Wanda Novales on 7/31/2014

Chief Executive Officer

Charter School Law Affirmation

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

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

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

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

Affirmed by Julia Cousler-Emig on 7/31/2014

President, Board of Trustees

Affirmed by Wanda Novales on 7/31/2014

Chief Executive Officer

Ethics Act Affirmation

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

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

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

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

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

Affirmed by Julia Cousler-Emig on 7/31/2014

President, Board of Trustees

Affirmed by Wanda Novales on 7/31/2014

Chief Executive Officer

Last Name	First Name	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
Abramowitz	Amy	School Psychologist -- Ed. Specialist II	All K-8	School Psychologist	1143	100%	0%
Farag (Acevedo)	Lourdes	Elem. K-6 -- Inst. I	5th Grade	All Subjects -- Spanish/ELL	1143	100%	0%
Amaro	Marian	Elem. K-6 -- Inst. I (Issued 8/1/13)	1st Grade	All subjects (Inclusion)	1143	100%	0%
Au	Irene	Elem. K-6 -- Inst. I; Special Education PK-8 -- Inst. I	1st Grade	English/ELL	1143	100%	0%
Aument	Katherine	Elem. K-6 -- Inst. I; Spanish K-12 -- Inst. I (Issued 11/01/2013)	2nd Grade	All subjects	1143	100%	0%
Batista	Miulcaeli	Elem. K-6 -- Inst. I; Spanish -- Inst. I	All K-8; 4th Grade	Dual Language Coordinator; All Subjects	1143	100%	0%
Beck	Bobo	Elem. K-6 -- Inst II; Special Education N-12 -- Inst. II; Mid-Level Citizenship Ed. 7-9 -- Inst. II	All K-8	Special Education Coordinator	1024	100%	0%
Bogomolny	Shiri	PK-4 -- Intern (Expires 7/31/16)	1st Grade	1st Grade Teacher - Spanish/ELL	1143	100%	0%
Breen	Maria	Early Childhood N-3 -- Inst. II, Elem. K-6 -- Inst. II	6th Grade	6th Grade ELA/Social Studies (ELL)	1143	100%	0%
Brown	Shannon	Elem Ed. K-6 -- Inst I; Spec. Ed. N-12 -- Inst I; Mid Level Math 7-9 -- Inst I	1st Grade	All subjects	1143	100%	0%
Cajina	Denise	Early Childhood N-3 -- Inst. II, Elem. K-6 -- Inst. II; Special Ed. N-12 -- Inst. II	2nd and 5th	Special Education Teacher	1143	100%	0%
Camacho	Paul	Elem. K-6 -- Inst. I, Early Childhood N-3 -- Inst I	Fifth Grade	All Subjects (ELL)	1143	100%	0%
Carrera	Mindy	Program Specialist -- ESL, Elem. K-6 -- Inst. II	K-8 Coord.; 4th-6th Teaching	ESOL Coordinator and ESOL Teacher	1143	100%	0%
Cespedes	Hazel	Early Childhood, N-3 -- Inst. I; Special Education N-12 -- Inst. I; Spanish K-12 -- Inst. I	1st Grade	All subjects (Inclusion)	1143	100%	0%
Collins	Latrese	Elem. K-6 -- Inst. I	3rd Grade	All subjects	1143	100%	0%

Cortes	Nuria	Spanish K-12 -- Inst. I; Special Education N-12 -- Inst. I; Prog. Specialist -- ESL	Kindergarten	All Subjects	1143	0%	100%
D'Ambrosio	Marissa	Elem K-6 -- Inst. II; Spec. Ed. N-12 -- Inst. II; Program Specialist ESL	6th-8th	ESOL	1143	100%	0%
Diaz	Joana	Elem. K-6 -- Inst. I	Kindergarten	All Subjects	1143	100%	0%
Ferreira	Altagracia	Elem. K-6 -- Inst. I	4th Grade	All Subjects -- Both/ELL	168	100%	0%
Fortune-Perez	Claudia	Elem. K-6 -- Inst. II; Mid-Level English 7-9 -- Inst. II	7th & 8th	English Language Arts	1143	100%	0%
Garcia	Diana	Principal K-12 -- Admin. I; Elem. K-6 -- Inst. II	All K-8	Assistant Principal	1143	100%	0%
Gomez	Andy	Elem. K-6 -- Inst. I	3rd Grade	All subjects (Inclusion)	1143	100%	0%
Gordan	Jonathan	Principal K-12 -- Admin. I; Mid Level Citizenship 7-9 -- Inst. I; Mid Level English 7-9 -- Inst. I; Elem. Ed. K-6 -- Inst. I	4th Grade	All Subjects (ELL Inclusion)	1143	100%	0%
Goridan-Diaz	Madeline	Principal K-12 -- Admin. I; Program Specialist -- ESL; Spanish -- Inst. II; Elem. K-6 -- Inst. II	All K-8	Assistant Principal	1143	100%	0%
Howley	Kate	Elem. K-6 -- Inst. I; Spec. Ed. N-12 -- Inst. I	6th-8th	Special Education Teacher	1143	100%	0%
Kuttner	Jamie	Elem. K-6 -- Inst. I	6th Grade	Math & Social Studies	1143	100%	0%
Lopez-Hunt	Jennifer	Not Certified	2nd Grade	All subjects	1143	0%	100%
Malone	Constance	Elem. K-6 -- Inst. I, Spanish K-12 -- Inst. I	2nd Grade	All subjects (Inclusion)	1143	100%	0%
Marschner	Susan	Elem. K-6 -- Inst. I; Spec. Ed. N-12 -- Inst. I	All K-8	Dean of Professional Development	1143	100%	0%
Martinez	Damita	Elem. K-6 -- Inst. I; Spanish K-12 -- Inst. I	3rd Grade	All Subjects (Spanish)	1143	100%	0%
McKenna	Anne	Mid Level Math 7-9 -- Inst. I	7th & 8th	Math	1143	100%	0%
Mendez	Nicole	Elem. K-6 -- Inst. I	Kindergarten	All Subjects	1143	100%	100%

Mumford	Mellonaé	Not Certified	All K-8	Technology	1143	0%	100%
Perez	Josefa	Elem K-6 -- Inst. II, Early Childhood N-3 -- Inst. II	Kindergarten	All subjects	1143	100%	0%
Riter	Paisa (Carmen)	Elem. K-6 -- Inst. II, Spanish K-12 -- Inst. II	4th Grade	All subjects -- Spanish ELL	1143	100%	0%
Rivera	Julius	Elem. K-6 -- Inst. I; Spec. Ed. N-12 -- Inst. I	3rd-4th	Special Education	1143	100%	0%
Rufino	Karen	Art K-12 -- Inst. I, (Issued 02/01/2014)	All K-8	Art	1143	100%	0%
Ruiz	Juan	Elem. K-6 -- Inst. I	6th Grade	Science & Social Studies	1143	100%	0%
Rusotto	Darcy	Principal K-12 -- Admin I, Supervisor Curriculum & Instruction, Elem. K-6 -- Inst. II	All K-8	Principal	1143	100%	0%
Saenz	Diana	Elem. K-6 -- Intern (Expires 1/31/16)	2nd	All Subjects -- Spanish ELL	1143	100%	0%
Sewell	Maryanne	Educational Specialist II School Nurse K-12	All K-8	Nurse	57	100%	0%
Shemaria	David	Elem. K-6 -- Inst. I; Mid-Level Science 7-9 -- Inst. I	7th & 8th	Science	1143	100%	0%
Sheppard	Maureen	Elem. K-6 -- Inst. I; Spanish -- Inst. I; Prog. Specialist -- ESL	1st Grade	ESOL	1143	100%	0%
Silva	Evelyn	PK-4 -- Emergency Permit (11/1/13)	Kindergarten	All subjects	1143	80%	20%
Subits (Rinaldi)	Andrew	Social Studies 7-12 -- Inst. I; English 7-12 -- Inst. I	7th & 8th	Social Studies	1143	100%	0%
Swerdloff	Samantha	Not Certified	All K-8	Phys Ed	1143	0%	100%
Thallmayer	Blair	Instructional Tech -- Specialist I, Elem. K-6 -- Inst. I, Special Ed. N-12 -- Inst. I	All K-8	Media Coordinator	1143	100%	0%
Torrealba	Joshua	Spanish K-12 -- Inst. I	All K-8	Spanish & Culture	1143	100%	0%
Velazquez (Ali)	Evaleen	Elem. K-6 -- Inst. I	All K-8	Dean of Curriculum & Instruction	1143	100%	0%
Velez	Celina	Music K-12 -- Inst. I	All K-8	Music Teacher	1143	100%	0%
Zimmaro	Lori	Program Specialist -- ESL, Elem. K-6 -- Inst. II; Mid-Level Math 7-9 -- Inst. II	2nd-3rd	ELL Teacher	1143	100%	0%

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

Pan American Academy Charter School

Address of School 2830 North American St., Philadelphia, PA 19133

CEO Signature 

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
6600		FOOD SERVICE REVENUE	55,204
	6610	Daily Sales - Reimbursable Programs	
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
6700		REVENUES FROM STUDENT ACTIVITIES	27,676
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	
6800		REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	
	6890	Other Revenues from Intermediary Sources	

6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	557
	6920	Contributions & Donations from Private Sources / Capital Contributions	3,272
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	7,433,273
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	6,581
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	100,000
	7330	Health Services (Medical, Dental, Nurse, Act 25)	17,624
	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	1,500
	7502	Dual Enrollment Grants	
	7503	Project 720/High School Reform	
	7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	
7600		REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS	
7800		REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS	
	7810	State Share of Social Security and Medicare Taxes	
	7820	State Share of Retirement Contributions	424,477
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	

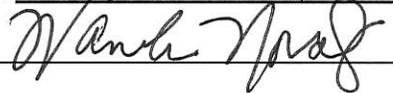
	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	681,172
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	120,968
	8520	Vocational Education	
	8530	Child Nutrition Program	
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	Unassigned	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	
9000		OTHER FINANCING SOURCES	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	

	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
TOTAL REVENUES			8872304

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

Pan American Academy Charter School

Address of School 2830 North American St., Philadelphia, PA 19133

CEO Signature 

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

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	4,457,488
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	1,273,407
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	143,930
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	
2130	Attendance Services	
2140	Psychological Services	
2150	Speech Pathology and Audiology Services	
2160	Social Work Services	
2170	Student Accounting Services	
2190	Other Pupil Personnel Services	72,404
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	28,038
	2250	School Library Services	
	2260	Instruction and Curriculum Development Services	
	2270	Instructional Staff Professional Development Services	
	2280	Nonpublic Support Services	
2300		SUPPORT SERVICES - ADMINISTRATION	467,323
	2310	Board Services	
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	15,148
	2360	Office of the Superintendent (Executive Director) Services	
	2370	Community Relations Services	
	2380	Office of the Principal Services	
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	73,421
2500		SUPPORT SERVICES - BUSINESS	56,036
	2510	Fiscal Services	18,200
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	1,613,142
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	

	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	76,451
	2990	Pass-Thru Funds	
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	82,310
3200		STUDENT ACTIVITIES	46,137
	3210	School Sponsored Student Activities	
	3250	School Sponsored Athletics	
3300		COMMUNITY SERVICES	3,435
	3310	Community Recreation	
	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
3400		SCHOLARSHIPS AND AWARDS	
4000		FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES	
4100		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200		EXISTING SITE IMPROVEMENT SERVICES	
4300		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	

4500	BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600	EXISTING BUILDING IMPROVEMENT SERVICES	
5000	OTHER EXPENDITURES AND FINANCING USES	1,310
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		8,428,180

TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND BALANCE AS OF JUNE 30, 2014 444,124

PAN AMERICAN ACADEMY CHARTER SCHOOL

Policy: PURCHASING

Effective Date: September 8, 2008

Purpose: To ensure all purchases Pan American Academy Charter School are performed in accordance with Pennsylvania Department of Education (PDE) requirements and other applicable law, are within budget, and the best value in terms of quality, product/service specification and cost is achieved.

Policy: Select positions have budgetary authority over specific amounts of funds. No purchases over \$500 may be made without sign-off from the PRINCIPAL.

Pan American Academy does not guarantee repayment of purchases made by individuals using personal funds without prior written approval (copy of email is acceptable) – whether or not they have budgetary control over the funds.

Procedure: Submit completed Purchase Orders to Pan American Academy's Administrative Assistant

For purchases of services, products, supplies, etc., and the total is less than \$500:

- A reasonable effort should be made to find the lowest cost product/service that meets quality and specification standards;
- Staff members with pre-approved budgets may purchase services, products or supplies as long as they stay within the approved budget line item

For purchases of services, products, supplies, etc., and the total is between \$500 and \$4,999:

- Staff member making purchase will make purchasing recommendation to PRINCIPAL, taking into consideration cost, quality, and other relevant factors
- PRINCIPAL must approve the purchase provided it is within the Board-approved financial plan

For purchases of services, products, supplies, etc., and the total is between \$5,000 and \$9,999:

- A minimum of two written quotes from vendors must be obtained
- Staff member making purchase will make purchasing recommendation to PRINCIPAL, taking into consideration cost, quality, and other relevant factors
- PRINCIPAL must approve the purchase provided it is within the Board-approved financial plan.

For purchases of equipment or for contracts for work to be performed on the school property, and the total is \$10,000 or more:

- A minimum of three written quotes from vendors must be obtained
- Purchases and contracts over \$10,000 require signature of PRINCIPAL and one Board officer



PAN AMERICAN ACADEMY CHARTER SCHOOL

126-136 DAUPHIN STREET
PHILADELPHIA, 19133

BOARD OF TRUSTEES POLICY

PETTY CASH

Definition:

Petty cash refers to a fund of fixed amounts used for making small, emergency expenditures. A request for petty cash will only be approved in situations where time and convenience do not allow for the normal purchasing process. Approved petty cash purchases may be made with an advance from the petty cash fund with a \$ 500.00 limit.

Such transaction, however, must be handled in accordance with established purchasing procedures. A original invoice must be attached to the copy of the check. Failure to comply could result in expenditures, which are deemed unacceptable.

Expenses must be processed only by checks. These checks will require, as an exception, only one signature.

Petty Cash Purchases:

Petty cash funds may be used for items which cost less than \$ 500.00 and are available from local vendors.

Items Not To Be Purchased or Paid For With Petty Cash Funds:

- Sales tax (Obtain tax-exempt form prior to purchase).
- Contractual Services
- Liquor, fines, penalties

Advances from Petty Cash Fund:

Purchases made with cash received from Petty Cash Fund require approval from the CEO/Principal. Request must be made in writing (attached). Money will not be disbursed without written approval of CEO/Principal.

- Original receipt and balance of funds, if applicable, are to be returned to Pan American Academy within 24 hours of cash disbursement

All Purchases Will Be Carefully Reviewed:

Use of petty cash funds is a privilege extended by the school and should be viewed as such. Abuse and/or failure to comply with established procedures will result in the revocation of this privilege for the individual and/or school.

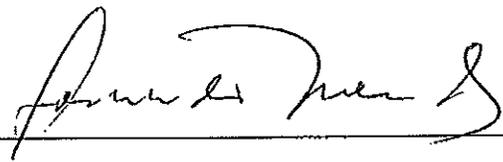
All purchases made with petty cash funds are subject to review by the Board of Trustees.

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

ADOPTED this 10 day of December, 2010



President



Secretary

PAN AMERICAN ACADEMY CHARTER SCHOOL
REQUEST FOR PETTY CASH

Requested By: _____ Date: _____

Reason for Request:

Approved By: _____ Date Approved: _____

Principal's Signature _____ Date: _____

Amount Received : _____ Date Received: _____

Received By: _____ (signature required)

Disbursed By: _____ (signature required)

Date Receipt Returned: _____ Amount of Receipt: _____

Cash returned (if applicable) By: _____ (signature required)

Received By: _____ (signature required)

**PLEASE BE CERTAIN TO TAKE A TAX EXEMPT FORM WITH YOU WHEN
PURCHASING AS YOU WILL BE RESPONSIBLE FOR ANY TAXES PAID.**

**PLEASE NOTE: EMPLOYEE IS RESPONSIBLE TO SUBMIT RECEIPT AND
OR/ANY MONIES OWED WITHIN 24 HOURS OF DATE FUNDS ARE DISBURSED.
SHOULD EMPLOYEE LOSE A RECEIPT OR MONEY FROM DISBURSEMENT,
THEY WILL BE REQUIRED TO REIMBURSE PAN AMERICAN ACADEMY.**

Petty Cash Policy:

Definition:

Petty cash refers to a fund of fixed amounts used for making small, emergency expenditures. A request for petty cash will only be approved in situations where time and convenience do not allow for the normal purchasing process. Approved petty cash purchases may be made with an advance from the petty cash fund with a \$500.00 limit.

Such transaction, however, must be handled in accordance with established purchasing procedures. A copy of the invoice must be attached to the copy of the check. Failure to comply could result in expenditures, which are deemed unacceptable.

Expenses must be processed only by checks. These checks will require, as an exception, only one signature.

Petty Cash Purchases:

Petty cash funds may be used for items which costs less than \$500.00 and are available from local vendors

Items *Not* To Be Purchased or Paid For With Petty Cash Funds:

1. Sales tax. (Obtain tax-exempt letter prior to purchase.)
2. Contractual services.
3. Liquor, fines, penalties.

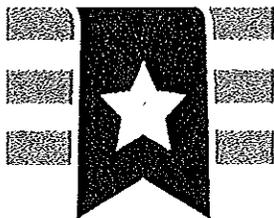
Advances from Petty Cash Fund:

Purchases made with cash received from the Petty Cash Fund require approval from the business office.

All Purchases Will Be Reviewed:

Use of petty cash funds is a privilege extended by the school and should be viewed as such. Abuse and failure to comply with established procedures will result in the revocation of this privilege for the individual and/or department.

All purchases made with petty cash funds are subject to review by the Business Office.



PAN AMERICAN ACADEMY CHARTER SCHOOL

126-136 DAUPHIN STREET
PHILADELPHIA, PA 19133

BOARD OF TRUSTEES POLICY

School Credit Card Policy

The use of an agency credit card is to facilitate certain business related purchases. Use of the card is intended for school related travel and other agency related expenditures. Personal purchases are not permitted. The School Credit Card is a Corporate Card with personal liability. This means that cards are issued in the school and card-holder's name. Failure to comply with the card's terms and conditions, including payment terms, will negatively impact the card-holder's personal credit history.

The School Principal Credit Card is Pan American Academy Charter School's property. Authorized card-holders shall return their cards to the Director of Operations immediately upon termination of employment or if their use of the card is no longer authorized.

Authorized Users

The following agency employees will be authorized to receive an agency credit card:

- Principal/CEO
- Director of Operations and Finance

Card Limits

The credit limit on the agency's card shall not exceed \$20,000. Any change to this limit must be approved by the agency's Board of Directors.

Card-holder Responsibilities

The School Card shall be issued only to individuals who have been granted Board approval and authorized use of the card shall be limited to the person whose name appears on the face of the card, or who is specifically authorized by the Board to use the card. The card shall not be loaned to other individuals.

The card must be signed by the employee and the employee shall sign a statement upon receiving the card agreeing to be liable for payment to the credit card company of all amounts charged to the card, regardless of purpose and agreeing to abide by Pan American Academy Charter School's Employee Travel and Expense Reimbursement policy.

Adopted: 6/15/09

Revised: 10/18/10

In addition, the employee/card-holder shall:

- Agree to comply with the credit card company's payment terms and conditions. The credit card company reserves the right to suspend card privileges for unauthorized use or non-payment, including canceling the card.
- Submit expense reports and all original receipts in accordance with the agency's Employee Travel and Expense Reimbursement policy.
- Be responsible for ensuring the accuracy of their billing statements and reporting to the credit card company any billing errors or irregular transactions posted to their account.
- Immediately report to the credit card company and to the agency's Vice-President of Administration any lost or stolen cards.

Approver Responsibilities

An authorized Board member shall be responsible for reviewing School Credit Card reimbursement requests to ensure that charges are reasonable and incurred as a result of approved agency business.

Supporting Documentation

Card-holders must comply with the School's Employee Travel and Expense Reimbursement policies and procedures in order to receive reimbursement for payment of expenses incurred from using the School Credit Card.

=====

Employee Acknowledgement

I have read and understand Pan American Academy Charter School's Use of Agency Credit Card policy. By signing my name below, I acknowledge that I have received an agency credit card and agree to comply with Pan American Academy Charter School's policy titled Use of Agency Credit Card. *

Cardholder Signature

Date

For Administration Use Only:

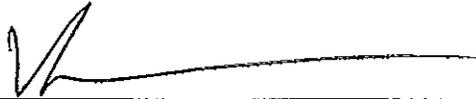
Cardholder Name: _____

Date Card Issued: _____

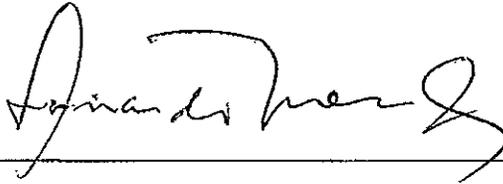
*A copy of the signed form should be filed with the employee's personnel file.

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

ADOPTED this 10 day of December, 2010



President



Secretary

PAN AMERICAN ACADEMY CHARTER SCHOOL

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2013



**PAN AMERICAN ACADEMY CHARTER SCHOOL
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YEAR ENDED JUNE 30, 2013**

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Pan American Academy Charter School
Philadelphia, Pennsylvania

We have audited the accompanying financial statements of the governmental activities and the general fund of Pan American Academy Charter School (a nonprofit organization) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement 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 principles used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of Pan American Academy Charter School as of June 30, 2013, and the respective changes in the financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

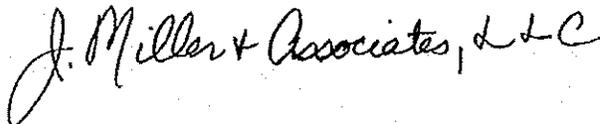
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedule of revenue, expenditures and changes in fund balance – budget and actual – governmental, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a required 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 principally of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to or 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 other assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements of that collectively comprise the Pan American Academy Charter School's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations is presented for purposes of additional analysis, 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 relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2013 on our consideration of the Pan American Academy Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of law, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pan American Academy Charter School's internal control over financial reporting and compliance.



J. MILLER & ASSOCIATES, LLC

Philadelphia, Pennsylvania
November 7, 2013

**PAN AMERICAN ACADEMY CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2013**

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

Financial Highlights

- Total revenues increased \$2,592,311 to \$8,310,187 primarily due to an increase in student subsidy from the School District of Philadelphia.
- At the close of the current fiscal year, on a government-wide basis, the School reports net assets of \$1,243,880. Net assets increased from the previous year as a result of a positive change in net assets of \$315,311 for the year ended June 30, 2013.
- The School's cash balance at June 30, 2013 was \$688,743 representing a decrease of \$211,695 from June 30, 2012.

Overview of the Financial Statements

The discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The School's basic financial statements as presented comprise four components: Management's Discussion and Analysis (this section), the basic financial statements, budgetary comparison and Single Audit reporting requirements.

Government-Wide Financial Statements

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

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

The *statement of activities* presents information showing how the School's net assets changed during the most recent fiscal year. All changes in net assets 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 one governmental fund – the general 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.

**PAN AMERICAN ACADEMY CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2013**

Overview of the Financial Statements (Continued)

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the School, assets exceeded liabilities by \$1,243,880 as of June 30, 2013.

	<u>2013</u>	<u>2012</u>
Total Assets	\$ 2,224,002	\$ 1,981,269
Total Liabilities	980,122	1,052,700
Total Net Assets	<u>\$ 1,243,880</u>	<u>\$ 928,569</u>

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

	<u>2013</u>	<u>2012</u>
REVENUES		
Local Educational Agencies	\$ 6,919,254	\$ 4,941,749
Other Local Sources	196,679	62,910
State Sources	402,642	231,342
Federal Sources	791,612	481,875
Total Revenues	<u>8,310,187</u>	<u>5,717,876</u>
EXPENDITURES		
Instruction	5,054,618	3,896,785
Support Services	298,015	309,578
Administration and Business Services	548,261	439,914
Operations and Maintenance	1,459,031	401,319
Non-Instructional Support	144,931	50,276
Food Service	124,351	140,054
After School and Summer School	158,429	56,876
Student Activities	56,330	407
Community Activities	1,443	-
Interest Expense	-	-
Depreciation and Amortization	149,467	370,123
Total Expenditures	<u>7,994,876</u>	<u>5,665,332</u>
CHANGES IN NET ASSETS	315,311	52,544
Net Assets - Beginning of Year	<u>928,569</u>	<u>876,025</u>
NET ASSETS - END OF YEAR	<u>\$ 1,243,880</u>	<u>\$ 928,569</u>

Governmental Fund

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

**PAN AMERICAN ACADEMY CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2013**

Governmental Fund (continued)

The School's governmental fund (General Fund) reported an ending fund balance of \$405,198. For the year ended June 30, 2013, the School's governmental fund revenues (\$8,310,187) exceeded expenditures (\$8,278,535) exceeded by \$31,652.

General Fund Budgetary Highlights

Actual revenues were greater than the final budget by \$451,168, primarily due to federal sources. Actual expenses were greater than budget by \$498,486, primarily due to capital outlays and instructional costs.

Capital Asset and Debt Administration

CAPITAL ASSETS

As of June 30, 2013, the School's investment in capital assets for its governmental activities totaled \$838,682 (net of accumulated depreciation). This investment in capital assets includes furniture, equipment and leasehold improvements.

Major capital asset purchases during the year included the following:

- Capital expenditures of \$357,772 for furniture and equipment
- Capital expenditures of \$69,107 for equipment
- Capital expenditures of \$6,247 for leasehold improvements

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

LONG-TERM DEBT

The School does not have any debt.

Economic Factors and Next Year's Budgets and Rates

The School's primary source of revenue, the student subsidy provided by the School District of Philadelphia, will have a rate increase for regular education from \$8,064 to \$8,597 and a rate increase for special education from \$19,831 to \$22,242 for the 2013-14 school year. In addition, the retirement contribution rate will increase from 12.36% to 16.93%.

Future Events that will Financially Impact the School

No future events are currently anticipated to financially impact the School.

Contacting the School's Financial Management

The financial report is designed to provide interested parties a general overview of the School's finances. Questions regarding any of the information provided in this report should be addressed to the Chief Executive Officer, Pan American Academy Charter School, 2800 American Street, Philadelphia, PA.

**PAN AMERICAN ACADEMY CHARTER SCHOOL
STATEMENT OF NET ASSETS
YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE TOTALS AT JUNE 30, 2012)**

ASSETS	Governmental Activities	
	2013	2012
Cash	\$ 688,743	\$ 901,441
State Subsidies Receivable	172,931	107,398
Federal Subsidies Receivable	92,166	26,498
Other Receivables	34,580	4,350
Prepaid Expenses	145,897	136,559
Restricted Cash	251,003	250,000
Capital Assets, Net	838,682	555,023
Total Assets	2,224,002	1,981,269
LIABILITIES		
Accounts Payable and Accrued Expenses	281,707	457,804
Salaries and Benefits Payable	661,665	489,754
Due to Other Governments	25,960	22,382
Other Liabilities	3,046	2,760
Deferred Revenue	7,744	80,000
Total Liabilities	980,122	1,052,700
NET ASSETS		
Invested in Capital Assets	838,682	555,023
Restricted for:		
Capital Projects	-	80,000
Collateral for Line of Credit	251,003	250,000
Unrestricted	154,195	43,546
Total Net Assets	\$ 1,243,880	\$ 928,569

See accompanying notes to financial statements.

**PAN AMERICAN ACADEMY CHARTER SCHOOL
BALANCE SHEET – GOVERNMENTAL FUND
YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE TOTALS AT JUNE 30, 2012)**

	2013	2012
ASSETS		
Cash	\$ 688,743	\$ 901,441
State Subsidies Receivable	172,931	107,398
Federal Subsidies Receivable	92,166	26,498
Other Receivables	34,580	4,350
Prepaid Expenses	145,897	136,559
Restricted Cash	251,003	250,000
Total Assets	\$ 1,385,320	\$ 1,426,246
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts Payable and Accrued Expenses	\$ 281,707	\$ 457,804
Salaries and Benefits Payable	661,665	489,754
Due to Other Governments	25,960	22,382
Other Liabilities	3,046	2,760
Deferred Revenue	7,744	80,000
Total Liabilities	980,122	1,052,700
FUND BALANCES		
Nonspendable	145,897	136,559
Restricted for:		
Capital Projects	-	80,000
Collateral for Line of Credit	251,003	250,000
Unassigned Fund Balance	8,298	(93,013)
Total Fund Balances	405,198	373,546
Total Liabilities and Fund Balances	\$ 1,385,320	\$ 1,426,246

See accompanying notes to financial statements.

**PAN AMERICAN ACADEMY CHARTER SCHOOL
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUND TO
THE STATEMENT OF NET ASSETS
YEAR ENDED JUNE 30, 2013**

Total Fund Balance for Governmental Fund \$ 405,198

Total Net Assets reported for Governmental Activities in the Statement of Net Assets is different because:

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

Furniture and Fixtures	647,647	
Leasehold Improvements	6,247	
Equipment	833,391	
Accumulated Depreciation	<u>(648,603)</u>	
		<u>838,682</u>

Total Net Assets of Governmental Activities \$ 1,243,880

PAN AMERICAN ACADEMY CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND
YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2012)

	2013	2012
REVENUES		
Local Educational Agency Assistance	\$ 6,919,254	\$ 4,941,749
Other Local Sources	196,679	62,910
State Sources	402,642	231,342
Federal Sources	791,612	481,875
Total Revenues	8,310,187	5,717,876
 EXPENDITURES		
Instruction	5,213,047	3,953,661
Support Services	2,450,238	1,201,087
Non-Instructional Services	182,124	140,461
Capital Outlay	433,126	529,391
Debt Service	-	-
Total Expenditures	8,278,535	5,824,600
 NET CHANGE IN FUND BALANCES	 31,652	 (106,724)
 Fund Balances - Beginning of Year	 373,546	 480,270
 FUND BALANCES - END OF YEAR	 \$ 405,198	 \$ 373,546

See accompanying notes to financial statements.

**PAN AMERICAN ACADEMY CHARTER SCHOOL
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2013**

Net Change in Fund Balances - Governmental Fund \$ 31,652

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

The Governmental fund reports 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 depreciation exceeded capital outlays in the current period.

	433,126
Capital Outlays	
Depreciation Expense	<u>(149,467)</u>

Change in Net Assets of Governmental Activities \$ 315,311

PAN AMERICAN ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

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

Background

Pan American Academy 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, typically for a five-year period, and may be renewed for additional periods upon expiration. The mission of the School is to provide a high quality public education to students in grades K-8. The School is located in Philadelphia and operations began during the 2008-09 school year. The current charter extends through June 30, 2017.

Basis of Presentation

The financial statements of the School have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing government accounting and financial reporting principles. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments that have implemented GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, issued in June 1999.

Comparative Financial Information

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

Government-Wide and Fund Financial Statements

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

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-wide Financial Statements:

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

PAN AMERICAN ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Fund Financial Statements:

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

The government reports the following major governmental fund:

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

Method of Accounting

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

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

PAN AMERICAN ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

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

Fund Balances – Governmental Funds

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54), the School reports its fund balances for governmental funds as follows:

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

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

Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles. An annual budget is adopted for the Governmental Funds.

The Budgetary Comparison Schedule should present both the original and the final appropriated budgets for the reporting period. The School only has a governmental fund budget; therefore, the original budget filed and accepted by the Labor, Education and Community Services Comptroller's Office is the final budget as well. The budget is required supplementary information.

Use of Estimates

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

PAN AMERICAN ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

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

Concentration of Credit Risk

The School maintains its cash in deposit accounts which, at times, may exceed federally insured limits.

Cash

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

Prepaid Expenses

Prepaid expenses include payments to vendors for services applicable to future accounting periods such as rental payments and insurance premiums.

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. All capital assets are capitalized at cost and updated for additions and retirements during the year. The School maintains a threshold level of \$2,500 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. Similar items purchased in the same timeframe and items related to the same project or purchase can be pooled together for capitalization and depreciation. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets.

Income Tax Status

The School is exempt from income tax as a non-profit organization under Section 501(c)(3) of the Internal Revenue Code and accordingly, no provision for income taxes is included in these financial statements. The School uses the income tax standard for uncertain tax positions. There were no uncertain tax positions to disclose at June 30, 2013. Should the tax-exempt status be challenged in the future, the School's 2010, 2011 and 2012 tax years are open for examination by the IRS.

NOTE 2 **CASH**

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The School diversifies cash to different banking institutions with a maximum of \$250,000 per institution. As of June 30, 2013, the School's bank balance with one of its bank institutions was exposed to custodial credit risk as its balance exceeded the federally insured limit.

**PAN AMERICAN ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013**

NOTE 2 CASH (CONTINUED)

The reconciliation is as follows:

Uninsured and Uncollateralized	\$	-	
Collateralized		-	
Uninsured and Collateral Held by the Pledging Bank's Trust Department not in the School's Name		<u>823,735</u>	
Total		<u>823,735</u>	
<u>Reconciliation to the Financial Statements</u>			
Cash Exposed to Custodial Risk	\$	823,735	
Plus: Insured Amount		251,003	
Less: Outstanding Checks		(137,779)	
Carrying Amount - Bank Balances		936,959	
Plus: Petty Cash		<u>2,787</u>	
Total Cash Per Financial Statements	\$	<u><u>939,746</u></u>	

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:

Furniture and Fixtures	5-7 years
Equipment	3-5 years
Leasehold Improvements	Useful life or life of lease

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

	Balance June 30, 2012	Deletions	Additions	Balance June 30, 2013
Furniture and Fixtures	\$ 214,399	\$ -	\$ 433,248	\$ 647,647
Leasehold Improvements	730,678	730,678	6,247	6,247
Equipment	764,284	\$ -	69,107	833,391
Construction in Progress	75,476	75,476	-	-
Total	<u>1,784,837</u>	<u>806,154</u>	<u>508,602</u>	<u>1,487,285</u>
Less: Accumulated Depreciation	<u>(1,229,814)</u>	<u>730,678</u>	<u>(149,467)</u>	<u>(648,603)</u>
Capital Assets, Net	<u>\$ 555,023</u>	<u>\$ 75,476</u>	<u>\$ 658,069</u>	<u>\$ 838,682</u>

PAN AMERICAN ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

NOTE 4 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, the rate for the School District of Philadelphia was \$8,064 per year for regular education students and \$19,831 for special education students. 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 the School District of Philadelphia was \$6,919,254 for the fiscal year ended June 30, 2013.

NOTE 5 GOVERNMENTAL 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 for retirement expense, facility lease costs and health services 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 may be impaired. In the opinion of the School, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

NOTE 6 LINE OF CREDIT

The School maintains a \$250,000 line of credit agreement with a bank with an interest rate of 4.25% at June 30, 2013. The line of credit is collateralized by a certificate of deposit. As of June 30, 2013, the entire amount was available to be drawn upon.

NOTE 7 COMMITMENTS AND RELATED PARTY TRANSACTIONS

The School is associated with Congreso de Latinos Unidos, Inc. (Congreso). The majority of the School's Board members are appointed by Congreso's Board

Operating Leases

The School leases its facilities under an operating lease with 2800 American Street Company (Landlord). The Board members of 2800 American Street Company are appointed by Congreso. The lease commenced July 1, 2012 with monthly payments of \$70,904 for the initial base year and a 3% increase for each succeeding year through the initial term expiring June 2020. The lease has an option to extend for successive one year periods at the base rent for the previous year.

The School also leases equipment under an operating lease agreement expiring 2015.

Rent expense for all operating leases was \$870,451 for the year ended June 30, 2013.

**PAN AMERICAN ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013**

NOTE 7 COMMITMENTS AND RELATED PARTY TRANSACTIONS (CONTINUED)

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

Year Ended June 30,	Buildings Related Party	Equipment	Total
2014	\$ 876,374	\$ 22,776	\$ 899,150
2015	902,666	22,776	925,442
2016	929,746	7,592	937,338
2017	957,638	-	957,638
2018	986,367	-	986,367
Thereafter	2,062,395	-	2,062,395
	<u>\$ 6,715,186</u>	<u>\$ 53,144</u>	<u>\$ 6,768,330</u>

NOTE 8 PENSION PLAN

Plan Description:

The School contributes to the Public School Employees' Retirement System (the System), a governmental cost-sharing multiple-employer defined benefit pension plan. The plan provides retirement and disability benefits, legislatively mandated *ad hoc* cost-of-living adjustments, and healthcare 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 to Diane J. Wert, Office of Financial Management, Public School Employees' Retirement System, P.O. Box 125, Harrisburg, Pennsylvania 17108-0125. This publication is also available on the PSERS website at www.psers.state.pa.us/publications/cafr/index.htm.

Funding Policy:

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

- Active members who joined the System prior to July 22, 1983, contribute at 5.25% (Membership Class T-C) or at 6.5% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25% (Membership Class T-C) or at 7.5% (Membership Class T-D) of the member's qualifying compensation.

**PAN AMERICAN ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013**

NOTE 8 PENSION PLAN (CONTINUED)

- Those who become members for the first time on or after July 1, 2011, may choose between two classes of membership in PSERS, and therefore, two different base contribution rates.

New members electing Class T-E:

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

New members electing Class T-F:

- The base member contribution rate is 10.3% (base rate) with "shared risk" contribution levels that may fluctuate between 10.30% and 12.30%. Members who joined the System after June 30, 2001, contribute at 7.5% (automatic Membership Class T-D). For all new hires and for members who elected Class T-D membership, the higher contribution rates began with service rendered on or after January 1, 2002.

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

Payroll expense for employees covered by the System for the year ended June 30, 2013 was approximately \$2.8 million.

In accordance with Act 29 of 1994, the Commonwealth of Pennsylvania will pay school entities for contributions made to the System based on the formula in Act 29 of 1994, but not less than one-half of the school entities contributions. The School's contributions to the Plan for the years ended June 30, 2013, 2012, and 2011 totaled \$418,138, \$240,069, and \$140,001 respectively.

NOTE 9 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.

**PAN AMERICAN ACADEMY CHARTER SCHOOL
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GOVERNMENT FUND
YEAR ENDED JUNE 30, 2013**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
REVENUES				
Local Educational Agency Assistance	\$ 7,085,242	\$ 7,085,242	\$ 6,919,254	\$ (165,988)
Other Local Sources	-	-	196,679	196,679
State Sources	330,697	330,697	402,642	71,945
Federal Sources	443,080	443,080	791,612	348,532
Total Revenues	<u>7,859,019</u>	<u>7,859,019</u>	<u>8,310,187</u>	<u>451,168</u>
EXPENDITURES				
Instruction	5,001,056	5,001,056	5,213,047	211,991
Support Services	2,734,267	2,734,267	2,450,238	(284,029)
Non-Instructional Services	44,726	44,726	182,124	137,398
Capital Outlay	-	-	433,126	433,126
Total Expenditures	<u>7,780,049</u>	<u>7,780,049</u>	<u>8,278,535</u>	<u>498,486</u>
CHANGE IN FUND BALANCE	78,970	78,970	31,652	(47,318)
Fund Balance - Beginning of Year	<u>373,546</u>	<u>373,546</u>	<u>373,546</u>	
FUND BALANCE - END OF YEAR	<u>\$ 452,516</u>	<u>\$ 452,516</u>	<u>\$ 405,198</u>	

**PAN AMERICAN ACADEMY CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2013**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Grant Period Beginning/ Ending Date	Program or Award	Total Received for the Year	Accrued or (Deferred) Revenue at 7/1/12	Receipts or Revenue Recognized	Federal Disbursements/ Expenditures	Accrued or (Deferred) at 6/30/13
U.S. Department of Education									
Pass-Through Pennsylvania Department of Education:									
Title I, Part A									
Title I - Improving Basic Programs	84.010	013-131071A	10/1/12 - 9/30/13	488,454	\$ 488,454	\$ -	\$ 488,454	\$ 488,454	\$ -
Title I - Improving Basic Programs	84.010		10/1/11 - 9/30/12		-	-	-	-	-
Total CFDA 84.010					488,454	-	488,454	488,454	-
Title II - Improving Teacher Quality	84.367	020-131071A	10/1/12 - 9/30/13	27,177	25,536	-	27,177	27,177	1,641
Title II - Improving Teacher Quality	84.367		10/1/11 - 9/30/12		458	458	-	-	-
Total CFDA #84.367					25,994	458	27,177	27,177	1,641
Title III - Language Instr. LEP / Immigrant Students	84.365	010-131071A	10/1/12 - 9/30/13	22,542	19,537	-	22,542	22,542	3,005
Title III - Language Instr. LEP / Immigrant Students	84.365		10/1/11 - 9/30/12		4,934	4,834	-	-	(100)
Total CFDA #84.365					24,471	4,834	22,542	22,542	2,905
21st Century	84.287		10/1/12 - 9/30/13	156,000	-	-	83,550	83,550	83,550
21st Century	84.287		10/1/11 - 9/30/12	126,000	94,500	19,331	75,169	75,169	-
Total CFDA #84.287					94,500	19,331	158,719	158,719	83,550
Special Education Cluster									
Pass-Through Philadelphia School District									
IDEA	84.027	N/A	7/1/12 - 6/30/13		92,525	-	92,525	92,525	-
IDEA - Elwyn	84.027	N/A	7/1/12 - 6/30/13			-	2,195	2,195	2,195
IDEA	84.027	N/A	7/1/11 - 6/30/12		-	1,775	-	-	1,775
Total CFDA #84.287					92,525	1,775	94,720	94,720	3,970
Total Financial Assistance					\$ 725,944	\$ 26,398	\$ 791,612	\$ 791,612	\$ 92,066

D - Direct Funding; I - Indirect Funding

See accompanying notes to schedules of expenditures of federal awards.

**PAN AMERICAN ACADEMY CHARTER SCHOOL
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2013**

NOTE 1 GENERAL INFORMATION

The accompanying Schedule of Expenditures of Federal Awards presents activities in all of the federal awards programs of Pan American Academy Charter School. All federal financial assistance passed through other governmental agencies or other non-profit organizations, is included in the schedule.

NOTE 2 BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting. The amounts reported in this schedule as expenditures may differ from certain financial reports submitted to funding agencies because those reports may be submitted on either a cash or modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

NOTE 3 RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal award expenditures are reported on the statement of functional expenditures as program costs. The expenditures reported in the basic financial statements may differ from the expenditures reported on the schedule of expenditures of federal awards due to program expenditures exceeding grant or contract budget limitations, which are not included as federal financial assistance.

NOTE 4 SUBRECIPIENT FUNDING

No portion of the awards reflected in the accompanying Schedules of Expenditures of Federal Awards was subcontracted to other organizations.



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

Board of Trustees
Pan American Academy Charter School
Philadelphia, Pennsylvania

We have audited, in accordance with U.S. generally accepted auditing standards 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 and the general fund of Pan American Academy Charter School as of and for the year ended June 30, 2013, which collectively comprise the School's basic financial statements, and the related notes to the financial statements, and have issued our report thereon dated November 7, 2013.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Pan American Academy Charter School's internal control over financial reporting (internal control) to determine the audit procedure that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pan American Academy Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Pan American Academy Charter School's internal control.

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

Our consideration of internal control 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 material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses or significant deficiencies. However, material weaknesses may exist that have not been identified.

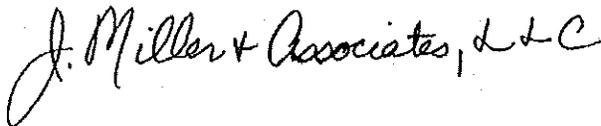
Board of Trustees
Pan American Academy Charter School

Compliance and Other Matters

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

Purpose of this Report

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



J. MILLER & ASSOCIATES, LLC

Philadelphia, Pennsylvania
November 7, 2013



**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY OMB CIRCULAR A-133**

Independent Auditor's Report

Board of Trustees
Pan American Academy Charter School
Philadelphia, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited Pan American Academy Charter School's compliance with the types of compliance requirements described in *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on Pan American Academy Charter School's major federal program for the year ended June 30, 2013. Pan American Academy 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 each of Pan American Academy Charter School's major federal programs 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 Pan American Academy 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 each major federal program. However, our audit does not provide a legal determination of Pan American Academy Charter School's compliance.

Board of Trustees
Pan American Academy Charter School

Opinion on Each Major Federal Program

In our opinion, Pan American Academy 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 each of its major federal programs for the year ended June 30, 2013.

Other Matters

None.

Report on Internal Control Over Compliance

Management of Pan American Academy 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 Pan American Academy Charter School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each 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 Pan American Academy 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.

Board of Trustees
Pan American Academy Charter School

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of Pan American Academy Charter School as of and for the year ended June 30, 2013, and have issued our report thereon dated November 7, 2013, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



J. MILLER & ASSOCIATES, LLC

Philadelphia, Pennsylvania
November 7, 2013

PAN AMERICAN ACADEMY CHARTER SCHOOL
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED JUNE 30, 2013

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued Unmodified

Internal control over financial reporting:

- Material weakness identified? No
- Significant deficiency identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

- Material weakness identified? No
- Significant deficiencies identified? None reported

Type of auditor’s report issued on compliance for major programs. Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? No

Identification of major programs:

CFDA Number Name of Federal Program or Cluster

84.010 Title I

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

Auditee qualified as low-risk auditee? Yes

Section II – Financial Statement Findings

None.

Section III – Federal Award Findings and Questioned Costs

None.



pennsylvania
DEPARTMENT OF EDUCATION

333 MARKET STREET
HARRISBURG, PA 17126-0333
www.pde.state.pa.us

July 14, 2011

Ms. Wanda Novales
CEO
Pan American Academy CS
126-136 West Dauphin Street
Philadelphia, PA 19133

Dear Ms. Novales:

I thank you and your staff for participating in the Federal Programs Consolidated Review. We have received your corrective action plan. You are now in complete compliance with current statute, regulations and guidance released by the United States Department of Education.

If you have any questions, please feel free to contact your Regional Coordinator at (717) 783-2193. Thank you for your cooperation.

Sincerely,

Renee Palakovic
Chief
Division of Federal Programs

cc: Project File



Pennsylvania Department of Education
Division of Federal Program
Corrective Action Plan
2010-2011 School Year

School District: Pan American Academy CS
Monitor Date: 4/14/2011
Monitor: Dr. Gaylord J. Conquest
Contact Person: Federal Programs Coordinator Michael Whisman
Report Date:

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates
Title I Highly Qualified	2. All instructional paraprofessionals supported by Title I are highly qualified.	The district will submit a listing of all non-highly qualified paraprofessionals paid with Title I (targeted assisted) or all instructional paraprofessionals (schoolwide) and the length of time each has been in the non-highly qualified position.	<input type="checkbox"/> List of paraprofessionals & their qualifications.	CA Due: 6/30/2011
			<input type="checkbox"/> Verify number of paraprofessionals who have met highly qualified requirements.	Ext Date:
			<input type="checkbox"/> AA Degree and/or local assessment	Closed:
				CA Not Required: <input type="checkbox"/>
Title I Highly Qualified	1a. All core content area teachers employed by the LEA are highly qualified.		<input type="checkbox"/> List of teachers and their qualifications.	CA Due: 6/30/2011
			<input type="checkbox"/> Number of teachers who have met highly qualified.	Ext Date:
			<input type="checkbox"/>	Closed:
				CA Not Required: <input type="checkbox"/>

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates
		The district will submit a listing of all non-highly qualified teachers and the length of time each has been working in the position for which they are not highly qualified, along with the appropriate emergency certificate (s) issued for this time period.	Number of teachers working toward becoming highly qualified	

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

Division of Federal Program
 Consolidated Program Review

2010-2011 School Year

Pan American Academy CS

	<u>Name</u>	<u>Phone Number</u>	Check if Interviewed
Superintendent:	Wanda Novales	215-425-1212	<input checked="" type="checkbox"/>
Business Manager:	Donna Longo Scoleri	215-425-1212 or 267-	<input checked="" type="checkbox"/>
Title I Coordinator:	Donna Longo Scoleri	215-425-1212	<input checked="" type="checkbox"/>
Title II Part A Coordinator:	Darcy Russotto	215-425-1212	<input checked="" type="checkbox"/>
Title III Coordinator:	Darcy Russotto	215-425-1212	<input checked="" type="checkbox"/>
Fiscal Requirements Coordinator:	Michael Whisman	215-481-9777	<input checked="" type="checkbox"/>
Ed-Flex Waiver Review Coordinator:			<input type="checkbox"/>
Title VI-B REAP Coordinator:			<input type="checkbox"/>

Program(s) Reviewed:

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

Program Reviewer/s: Dr. Gaylord J. Conquest

Visit Date: 4/14/2011

Title I Program Review

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

I. Highly Qualified

Component I: Highly Qualified

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

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

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1a. All core content area teachers employed by the LEA are highly qualified.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of teachers and their qualifications. <input checked="" type="checkbox"/> Number of teachers who have met highly qualified. <input checked="" type="checkbox"/> Number of teachers working toward becoming highly qualified		We have one teacher who is certified in another state working towards PA certification.	
1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of teachers not highly qualified. Plan, progress & projected date of completion. <input type="checkbox"/> LEA Plan		We have a plan in place for our one teacher who is not highly qualified.	
2. All instructional paraprofessionals supported by Title I are highly qualified.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of paraprofessionals & their qualifications. <input checked="" type="checkbox"/> Verify number of paraprofessionals who have met highly qualified requirements. <input type="checkbox"/> AA Degree and/or local assessment		We have one paraprofessional who is currently working towards highly qualified status.	

3. Parents are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of parent/guardian notification		We have a plan in place for our one paraprofessional who is not highly qualified.	
4. Parents are notified if their child is assigned to or being taught for four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of dated letter of notification to parent/guardian		We have a copy of the letter.	

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	NPO Comments
1. LEA has a written parental involvement policy and evidence that it is updated periodically.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions. <input type="checkbox"/> Website posting.		We have a parent involvement policy. We are only three years old, this policy is up for revisions this year.	
2. Schools receiving Title I funds have a written parent involvement policy/plan aligned with the LEA policy.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			Does not apply to single charter school LEA.	
3. LEA and schools have carried out the six requirements to build parents capacity to be involved in school:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		*See 6 Parent Involvement Plan requirements below	We have met all requirements.	
a. Provide assistance to parents in understanding the State's academic content standards and student academic achievement standards, State and local academic assessments, the requirements of Title I, and how to monitor a child's progress and work with educators to improve student achievement;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.		We have parent meetings and conferences to address these topics.	

b. Provide materials and training to help parents work with their children to improve achievement, such as literacy and technology training;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc.		We have parent meetings and conferences to address these topics.	
c. Educate instructional staff, with parental assistance, in the value and utility of contributions of parents, how to reach out to and communicate with and work with parents as equal partners, implement and coordinate parent programs and build ties between parents and school;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.		We conduct home visits before the school year begins.	
d. Coordinate and integrate parent involvement programs and activities with other programs (Head Start, Parents as Teachers, Early Reading First, public preschool, and parent resource centers), that encourage and support parents in more fully participating in the education of their children;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc. <input type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets <input type="checkbox"/> Memorandum of Understanding (MOU).			
e. Sent information related to school and parent programs to parents in a format and language the parents could understand;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Translated documents such as fliers, letters, web site postings, etc.		All materials are available in English and Spanish	
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 type="checkbox"/> Parent meetings, trainings, agendas, fliers, newsletters, and/or advertisements.		All parents are welcome to all meetings. Some meetings are held to specifically address these categories of students.	
4. School parent involvement policies have been distributed to parents.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent meeting agendas <input type="checkbox"/> documentation shared or distributed		Part of the student/parent handbook.	

5. LEA has required schools to develop a written school-parent compact.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> school-home compact <input type="checkbox"/> Staff/Parent meeting agenda, memoranda.		Part of the student/parent handbook.	
6. Schools hold an annual meeting to inform participating parents about Title I programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Back-to-School Nights/Title I meetings. <input type="checkbox"/> Agendas & attendance sheets of parent training.		Back to school night is held every year.	
7. LEA and schools have reviewed the effectiveness of school parental involvement activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Documentation such as Annual surveys and results, parent meetings, evaluations, and parent teacher conference evaluations. <input type="checkbox"/> Agendas & attendance sheets of parent training.		Survey parents twice per year.	
8. LEA and schools have informed parents about the existence of a parent resource center, if one exists.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools, and translated documents.		We do not have a parent resource center but we do have a parent coordinator to assist parents. They are aware of her position.	

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	NPO Comments
1. The LEA notified parents if the LEA is identified for improvement or corrective action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that states the LEA's status, the reasons for the identification, and how parents can participate in LEA improvement activities.	Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.).		
2. The LEA has developed a district improvement plan using the core elements outlined in the state's district strategic planning framework, Leading for Learning!	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of LEA Improvement plan <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"/>	<p><input type="checkbox"/> Reservation of Funds page of eGrants application.</p> <p><input type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds.</p>	<p>If the LEA also has schools in improvement or corrective action, it is required to set aside 10% of the Title I building allocation for professional developments. This amount can be used toward the LEA required set aside.</p>		
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IV. School Improvement

Component IV: School Improvement							
Schools identified for improvement, corrective action, or restructuring have met the requirements of being so identified.							
Sec. 1116(b)(1)(B) Sec. 1116(b)(3) Sec. 1116(b)(4)-(6) Sec. 1116(b)(7)(C)(ii) Sec. 1116(b)(14)(B)							
<input checked="" type="checkbox"/> If the LEA has no Title I schools identified for any level of School Improvement, this section can be skipped.							
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. The LEA notified all parents at least 14 days prior to the beginning of the school year if any schools are identified for improvement or corrective action. <i>(See School Choice section and SES section for additional notification requirements.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents must include the schools' status, comparison with other schools, action plan, the reasons for the identification, and how parents can participate in school improvement activities. <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. 		

<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"/>	<p><input type="checkbox"/> Webpage</p> <p><input type="checkbox"/> Student attendance for building offering choice.</p> <p><input type="checkbox"/> Low Income or FRL numbers for school in SI 2 or CA.</p>			
<p>3. The LEA has developed a 2-year school improvement plan using the core elements outlined in the state's strategic school improvement planning framework, Getting Results!</p>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Copy of school improvement plan</p> <p><input type="checkbox"/> Copy of Statement of Quality Assurance submitted to PDE with appropriate signatures.</p> <p><input type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)</p>			
<p>4. Each school identified for improvement must spend at least 10% of its Title I building allocation on professional development activities.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<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"/>	<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	NPO Comments
1. The LEA at least 14 days prior to the beginning of the school year notified parents of all students enrolled in the identified school of their option to transfer their children to another public school within the LEA that is NOT identified for improvement or corrective action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that informs parents of school choice and the process to be used to exercise the option. <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. 		
2. The LEA posted on their website prior to the beginning of the school year: a. Number of students eligible for transfer. b. Number of students who transferred. c. List of available schools for Choice transfers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA Webpage <input type="checkbox"/> Student attendance for building offering choice. <input type="checkbox"/> List of schools not in improvement available to accept Choice transferred students.			

3. The LEA implemented a priority system for satisfying school choice requests only when cost is above the 20% maximum of Title I.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Explanation or copy of policies regarding the prioritization that took place when granting school choice transfers.	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.		
4. The LEA set aside, at a minimum, an amount equal to 5% of its Title I allocation to pay for costs associated with school choice.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Reservation of Funds page of eGrants application. <input type="checkbox"/> Other financial documents to document state and local funds used to support school choice costs.	<ul style="list-style-type: none"> LEAs must set aside a minimum of 5%, but do not have to exceed 20%. 		
5. If the LEA requested rollover of unused funds set aside for Choice 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.	<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	NPO Comments
1. The LEA at the beginning of the school year notified parents of all low income (eligible) students of their option to obtain Supplemental Educational Services (SES) for their children and does not require additional requirements for participation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that informs parents of the availability of SES and the process to follow to obtain it. <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. <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.). 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>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.		
<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>8. The LEA maintains records regarding the numbers of students participating in SES, the buildings they attend and the providers used.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of each school offering SES and the providers being used along with the number of students participating. <input type="checkbox"/> SES data entered in eGrants.			

<p>7. If the LEA requested rollover of unused funds set aside for Choice the LEA met all of the following requirements:</p> <p>a. Partner with community groups</p> <p>b. Ensure students/parents have a genuine opportunity to sign up for choice transfer.</p> <p>c. Parent notification mailed out at least 14 days prior to the start of the school year.</p> <p>d. Website posting lists number of students eligible and participating.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Parent Notification</p> <p><input type="checkbox"/> LEA Website</p> <p><input type="checkbox"/> FBO/CBO correspondence, phone logs or posters</p> <p><input type="checkbox"/> DFP notification and Assurances for Rollover Form</p>	<p>Reviewers should ask parents if they were aware of the opportunity to request SES.</p>		
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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	NPO Comments
1. LEA provides guidance, technical assistance and support to schools developing schoolwide programs in the areas of needs assessment, comprehensive planning, implementation, and evaluation of a schoolwide program and requirements.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Evidence of the Planning Process and Technical Assistance. <input type="checkbox"/> Initial Planning meeting agenda/list of participants. <input type="checkbox"/> Whole-school orientation-agenda/list of participants. <input type="checkbox"/> Planning Team roster and calendar of meetings. <input type="checkbox"/> Plan approval. <input type="checkbox"/> Budget Reports. Copy of schoolwide plans		We are a single charter school. We are our own LEA.	

2. Schoolwide program plans include the ten required components, are reviewed and evaluated annually, and revised accordingly.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Schoolwide agenda/minutes. <input type="checkbox"/> School wide plan that includes goals. <input type="checkbox"/> Completion of approved Generation 5 "Getting Results" School Improvement plan. (All required components are embedded in this plan.) <input type="checkbox"/> Assessments <input type="checkbox"/> Comprehensive Needs Assessment and a system of documentation. <input type="checkbox"/> Identification of scientifically-based strategies to address needs.		We have included the required components that apply to us as a charter school.	
2a. Comprehensive Needs Assessment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
2b. Schoolwide reform strategies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
2c. Instruction by highly qualified staff	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			We only have one teacher and one paraprofessional that do not meet highly qualified status.	
2d. High quality and ongoing professional development	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			We have weekly meetings with teachers to review student work and discuss student centered strategies.	
2e. High-quality teachers to "high-need" schools	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			Does not apply to single charter school LEA.	

2f. Parent Involvement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			We make efforts to involve parents.	
2g. Transitioning preschool children	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			After the lottery, we have meetings with students and parents to begin to transition them to kindergarten.	
2h. Teacher input in assessment decisions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			Teachers are involved at many levels of the decision making process.	
2i. Effective, timely and additional assistance to students having difficulty mastering proficient or advanced levels of academic achievement standards	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			We provide after school tutoring and Saturday school to our students.	
2j. Coordinated budget	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			Our budget supports the success of our students.	
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 checked="" 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	NPO Comments
<p>1. The LEA has established targeted assistance programs that address statutory purposes and meet requirements, including the following:</p> <ul style="list-style-type: none"> • using effective instructional methods and strategies that strengthen the core academic program of the school • primary consideration to providing extended learning time for students served • an accelerated high quality curriculum • Minimizing the removal of children from regular classroom during regular school hours. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Identification of scientifically-researched based instructional models. <input type="checkbox"/> School improvement plans. <input type="checkbox"/> Team meetings, professional development, agendas, sign-in sheets, minutes, etc. <input type="checkbox"/> School schedules and schedules for Title I staff and eligible students. <input type="checkbox"/> Benchmarks of Title I students receiving supplemental instruction.			
<p>2. LEA ensures that targeted assistance program planning coordinates with and supports the regular education program in schools.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> School Improvement Plan (identifies targeted assistance programs). <input type="checkbox"/> Documentation of scheduled team meetings.			
<p>3. LEA promotes the integration of staff supported with targeted assistance funds into the regular school program, including professional development.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Staff schedules <input type="checkbox"/> Documentation such as agenda for topics, sign-in sheets, etc.			

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

Component IX: Nonpublic Schools

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

Sec. 1120
Sec. 9503

34 CFR Part 200
§200.62 - 200.67, 200.77
§200.77(f)
§200.78(a)

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	NPO Comments
1. LEA has public school ranking charts with per-pupil allocations identified. (Equitable Services)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Financial reports, line items to private school children in budget. <input type="checkbox"/> List of participating private schools. <input type="checkbox"/> Consolidated application			
2. LEA has policies and procedures for provision of services to eligible children attending nonpublic schools.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated Application Procedures			
3. Consultation occurred between LEA and nonpublic school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of letters to private schools, agendas, meeting dates, participant lists/sign-in <input type="checkbox"/> Consolidated application <input type="checkbox"/> Record that services have been discussed			

4. LEA regularly supervises the provision of Title I services to nonpublic children.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Staff evaluations, visits/communication <input type="checkbox"/> Announcements/sign-in sheets for professional development and parent involvement opportunities			
5. LEA is evaluating the Title I program serving nonpublic school students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Needs assessments/survey <input type="checkbox"/> Assessment data			
6. Nonpublic school children, families and teachers are receiving equitable services.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Hired teachers to work with participating Title I students <input type="checkbox"/> Announcements/sign-in sheets for professional development and parent involvement opportunities			
7. The LEA has budgets that document appropriate set-asides.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated application <input type="checkbox"/> Quarterly Reports/Final Expenditure Reports			
8. The LEA has third party contract(s).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Name of Third Party Contractor <input type="checkbox"/> Payroll sheets <input type="checkbox"/> Written contract. <input type="checkbox"/> Consolidated application			
9. The LEA has complaint procedures for private school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of complaint procedures			

X. Comparability

Component X: Comparability

The LEA complies with the comparability provisions of Title I.

Sec. 1120A(c)

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. Title I Comparability Report comparing Title I schools to non-Title I schools reported to SEA annually in Pennsylvania and submitted by November 15th.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Support Data housed at the LEA (individual school lists with staff names attached to the positions counted and excluded) <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

The Pan American Academy Charter School is in compliance with all Title I regulations. The documentation provided proved to be complete and well organized. With an on-going strategic and intense professional development program, the school has increased its academic success at all levels. The federal monitor was impressed with the dual language program of English and Spanish. From speaking with parents and the documentation presented, the level of parent involvement appears to be good.

Title II A Program Review

Highly Qualified

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

Professional Development

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

Class Size Reduction

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
9. The LEA targets funds to schools that have the lowest portion of highly qualified teachers; have the largest average class size; or are identified for school improvement. <i>Section 2122 (b)(3)</i>	<input 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		not applicable	
10. The LEA utilizes highly qualified teachers to reduce class size. <i>Section 2123 (a)(2)(B)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Highly Qualified Teacher Credentials from PDE		not applicable	
11. The LEA provides expenditures for educational services to eligible nonpublic school children equal to the proportion of funds allocated to participating public school attendance areas. <i>Section 9501(a)(b)(4)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Expenditures for non-public services <input type="checkbox"/> List on PDE web site <input type="checkbox"/> Title II-A Non-public share		not applicable	
12. LEA ensures equitable distribution of experienced and HQ teachers within the districts schools to ensure poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. <i>Section 1112(c)(1)(L)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Equity Plan <input type="checkbox"/> Agendas of Equity Plan Meetings <input type="checkbox"/> Meeting minutes of Equity Plan writing & planning sessions. <input type="checkbox"/> Teachers are reassigned <input type="checkbox"/> Changes to union contract <input type="checkbox"/> Review of HQT/NHQT data and strategies revised in equity plan when there is no improvement			

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Comments

The Pan American Academy Charter School provides professional development that is related to student centered strategies. The school has built in time during the week for staff meetings and has an early dismissal weekly devoted to staff development. A thorough review of the documentation shows that all items are in compliance with Title II regulations.

Title III Program Review

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

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

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

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

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

II. Assessment

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

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

III. Accountability

Section 3122

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

IV. Evaluation

Section 3121

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. The LEA completes the LEP SYSTEM on or before the State provided due date.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of the Accuracy Certification Statement (ACS) for the LEP SYSTEM	Refer to the PDE website for State due dates	deadlines met	
2. The LEA completes the PIMS on or before the State provided due date.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of the ACS for PIMS	Refer to the PDE website for State due dates	deadlines met	

V. Required Subgrantee Activities for LEP

Section 3115(c)(1)(2)

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

VI. Authorized Subgrantee Activities for LEP

Section 3115(d)

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

VII. Authorized Subgrantee Activities for Immigrant Children and Youth

Monitored ONLY FOR LEAs that receive Immigrant funding

Section 3115(e)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
<p>1. Authorized Activities:</p> <p>"(A) family literacy, parent outreach, and training activities designed to assist parents to become active participants in the education of their children;</p> <p>"(B) support for personnel, including teacher aides who have been specifically trained, or are being trained, to provide services to immigrant children and youth;</p> <p>"(C) provision of tutorials, mentoring, and academic or career counseling for immigrant children and youth;</p> <p>"(D) identification and acquisition of curricular materials, educational software, and technologies to be used in the program carried out with funds;</p> <p>"(E) basic instruction services that are directly attributable to the presence in the school district involved of immigrant children and youth, including the payment of costs of providing additional classroom supplies, costs of transportation, or such other costs as are directly attributable to such additional basic instruction services;</p> <p>"(F) other instruction services that are designed to assist immigrant children and youth to achieve in elementary schools and secondary schools in the United States, such as programs of introduction to the educational system and civics education; and</p> <p>"(G) activities, coordinated with community-based organizations, institutions of higher education, private sector entities, or other entities with expertise in working with immigrants, to assist parents of immigrant children and youth by offering comprehensive community services.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Title III application</p> <p><input type="checkbox"/> A record of students being served</p> <p><input type="checkbox"/> The type of programs being implemented</p>		no immigrant students	

VIII. Parental Notification

Section 3302

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

IX. Implementation of the Title III Application - Local Plans

Section 3116

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
1. Submission of annual Title III application, implementation of application, and evaluation of success of Title III Implementation Plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of signed rider and application		We submit a yearly application	
2. The LEA/Consortia complies with NCLB requirements regarding participation of LEP students and teachers in private schools under Title III. The LEA/Consortia provides: a. Policies and procedures for provision of services to eligible children attending private schools b. Third party contract(s) c. Copies of local application and budgets that document appropriate set asides (LEA) d. Evidence that consultation occurred between LEA and private school officials e. Evidence that private school children and teachers are receiving equitable services f. Evidence that the LEA is evaluating the Title III program serving private school students g. Evidence the LEA regularly supervises the provision of Title III services to private school children	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Written policies and procedures, letters, emails or meeting agendas of LEA consultation with non-publics schools. Written agreement of equitable services to be provided. Evaluation plan for private school, program success, Supervisory consultation.		not applicable	

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments	NPO Comments
3. The LEA/Consortia has a policy and/or LEA assessment (oral/written communication skills) for teacher English fluency.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Teacher fluency assessment results		Teachers are assessed in the language of instruction during the interview process.	
4. LEAs/Consortia that have teachers providing instruction in a language other than English must have a procedure for ensuring the teachers are fluent in the language of instruction	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Procedure used to determine fluency, must include appropriate Instructional level 1 or 2 certifications as well the ESL specialist endorsement. If grading student English performance, teachers must meet the highly qualified definition.		Teachers are assessed in the language of instruction during the interview process.	
5. The LEA/Consortia supplements, not supplants, the core program with Title III funds. Programs/Activities must be in addition to or supporting core programs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Verification of difference between core program budget and expenditures, and Title III budget and expenditures		Operating budget supports ELL program.	

X. Post Exit Student Monitoring

Section 3121 (a)(4)

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

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Comments

Documentation is well organized and complete. All components relating to Title III 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 checked="" 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>	
<p>B. Carryover</p> <p>The LEA complies with the carryover provisions of Title I. Sec. 1127</p>	<p>1. LEAs with allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to the next unless the SEA has waived the limitation (allowable once every 3 year cycle if the SEA believes the request is reasonable and necessary).</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Title I Budget section on eGrants.</p>		
	<p>2. The LEA has requested (and received) a waiver from the SEA if the carryover from the prior year exceeds 15%.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Waiver request on eGrants.</p> <p><input type="checkbox"/> Waiver request approval on file and at PDE.</p>		<p>The charter school did not carry over more than 15% of funds.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
C. Rank Order 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. Sec. 1113 34 CFR Part 200 §200.77-§200.78	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		The LEA is a single charter school.
	2. The ranking procedures are applied without regard to grade spans or schools with a poverty rate of 75% and above.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Schools with poverty rates of 75% or greater are served. Funds are allocated at a per pupil rate.		The LEA is a single charter school.
	3. Eligible schools are ranked and served from highest to lowest poverty.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Actual allocations match Consolidated Plan.		The LEA is a single charter school.
	4. The allocation to each eligible school and the per pupil allocation match.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Per pupil expenditures at building level matches consolidated application		The LEA is a single charter school.
	5. Allocations given to Title I schools match approved amounts on consolidated application.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Local budget sheets. <input type="checkbox"/> System tracking expenditure reports.		The LEA is a single charter school.

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.		The LEA is a single charter school.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>D. Supplement / Supplant</p> <p>The LEA ensures that Title I funds are used only to supplement or increase non-Federal sources used for the education of participating children and not to supplant funds from non-Federal sources.</p> <p>Sec. 1114 Sec. 1115 Sec. 1116 Sec. 1120A</p>	<p>1. LEA approved budget and records of expenditures of Title I funds at the district level match.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Statement of Allocation & Expenditures</p>	<p>Pertains to:</p> <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First <p>*Documentation may minimal or non-existent in cases regarding supplanting. If you think there may be a problem, refer to DFP Regional Coordinator.</p>	
	<p>2. Schoolwide program expenditures verify that funds have not supplanted non-federal resources.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Statement of Allocation & Expenditures.</p> <p><input checked="" type="checkbox"/> Expenditures match SWP activities</p> <p><input checked="" type="checkbox"/> State/local fund expenditures have not decreased</p>		
	<p>3. Targeted assistance program expenditures meet the statutory requirements and are supplemental in nature & do not supplant non-federal resources.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Statement of Allocation & Expenditures are supplemental</p>		<p>The charter school has a schoolwide program.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
E. Equipment and Related Property OMB Circular A-87 EDGAR 80.32	1. LEA maintains Inventory records, purchase orders and receipts for equipment purchased.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Inventory is on file and up to date (All equipment at \$1,500 or LEA capitalization threshold \$_____ is maintained).	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	The school did not purchase any equipment with federal funds.
	2. The LEA conducts a physical inventory of all equipment at least once every two years.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Equipment Inventory List	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	
F. Compliance to Reservations The LEA complies with requirements regarding the reservation of funds. Sec. 1113 Sec. 1116 Sec. 1118	1. The LEA has reserved funds necessary to provide services comparable to those provided to children in Title I funded schools to serve homeless children, neglected children in local institutions, and if appropriate, N or D children in community day schools and delinquent children in local institutions.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Reservations are in the budget. <input type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items.	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	We are a charter school and all buildings within this LEA are Title I buildings; therefore, all homeless children are eligible for Title I and will be provided the necessary support services through the regular Title I program.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	2. LEA has reserved a minimum of 5% up to a maximum of 20% for transportation/supplemental services or both unless a lesser amount is needed. (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).		Charter school is not in school improvement.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	3. LEAs receiving more than \$500,000 have reserved 1% of their allocation for parental involvement and that 95% of those funds have been distributed to served schools.	<input 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"/> Line item reflects 1%. <input checked="" type="checkbox"/> Budget Line Item for professional development. <input type="checkbox"/> Agendas, Sign-Ins, Calendar of training, contracts with trainers etc. <input type="checkbox"/> Expenditures supporting professional development.	**If the combined amount of ARRA & Title I Basic funds result in the LEA's total allocation being \$500,000 or more, a parent involvement set aside of 1% is required.	

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

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
G. Obligating Funds	1. The LEA began obligating funds on or after the program approval date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Rider or Grant Approval Letter <input checked="" type="checkbox"/> Expenditure records begin on or after approval date	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	
H. Nonpublic School Services	1. The LEA reserved the same per pupil amount to each non-public low-income child as distributed to each public low-income child.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> eGrants SOS and Nonpublic Section and budget line item on eGrants <input type="checkbox"/> Interdistrict agreement and/or 3rd Party contract amounts match what is approved on consolidated application.	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	The LEA is a single charter school and does not have any students in non-public schools.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
I. Time Documentation	1. The LEA maintains semi-annual certifications for all employees funded from a single cost objective.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Semi-annual time certifications	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	
	2. The LEA maintains time documentation logs/schedules for prorated staff including the amount of time spent on each funding source activity; the logs are signed by a supervisor and reconciled to payroll documentation on a monthly basis	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Logs <input type="checkbox"/> Staff Calendars <input type="checkbox"/> Staff Schedules	Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	The LEA does not have any employees who are not funded from a single cost objective.
J. Record Retention	1. Records are maintained for a period of 7 years	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Pertains to: <ul style="list-style-type: none"> ▪ Title IA & D ▪ Title II A ▪ Title III ▪ Reading First 	

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

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Comments

All documentation relating to the Fiscal Requirements were found to be in compliance.

Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
Pan American Academy Charter School	4/14/2011	Amanda Minarcyk	Special Education Teacher
Pan American Academy Charter School	4/14/2011	Deborah Carrera	Board Member
Pan American Academy Charter School	4/14/2011	Ivette Gomez	Kindergarten Classroom Assistant/Title I Parent
Pan American Academy Charter School	4/14/2011	Justin Wheeler	Business Manager
Pan American Academy Charter School	4/14/2011	Mindy Carrera	ELL Coordinator and Teacher
Pan American Academy Charter School	4/14/2011	Yesenia Rosario	Title I Parent



COMMONWEALTH OF PENNSYLVANIA
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BUREAU OF SPECIAL EDUCATION

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June 21, 2012

Ms. Wanda Novales
CEO
Pan American Academy CS
126-136 West Dauphin Street
Philadelphia, Pa 19133

Dear Ms. Novales:

I have been informed that the areas of noncompliance cited as a result of the special education compliance monitoring visit conducted on April 7, 2011 have been corrected as of June 12, 2012 by the charter school. It is with pleasure that I commend you and your staff for efforts made in achieving resolution of the noncompliance areas.

Please note, if you have improvement plans that were developed as a component of the corrective action plan, they will remain open and you are required to implement the improvement plans until the specific action for those items has been completed as approved by your adviser.

As you know, compliance monitoring is required by Federal regulations to determine a local education agency's compliance with Federal and State requirements for students identified as eligible for special education. Your response to the monitoring visit and subsequent corrective action assures the continuation of improved special education services to Pennsylvania students.

The Department of Education appreciates your cooperation and the Bureau of Special Education remains available to you should you desire further assistance in the future.

Sincerely,

A handwritten signature in black ink, appearing to read "John J. Tommasini".

John J. Tommasini
Director



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717-783-6913

FAX: 717-783-6139

June 13, 2011

Ms. Wanda Novales
CEO
Pan American Academy CS
126-136 West Dauphin Street
Philadelphia, Pa 19133

Dear Ms. Novales:

Enclosed is the Report of Findings presenting results of the cyclical monitoring which was conducted by the Bureau of Special Education (BSE) in the Pan American Academy CS the week of April 7, 2011.

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

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

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

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

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

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

Sincerely,

John J. Tommasini
Director

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

CC: Chairperson
Jill Deitrich
CS Monitoring File



Executive Summary
BSE Compliance Monitoring Review
of the
Pan American Academy CS

PART I
SUMMARY OF FINDINGS

A. Review Process

Prior to the Bureau's monitoring the week of April 7, 2011, the Pan American Academy CS was formally notified of the dates the onsite review would be conducted. Notice and invitation to comment was also provided to the Local Task Force on Right-to-Education. The charter school was informed of its responsibility to compile various reports, written policies, and procedures to document compliance with requirements.

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

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

B. General Findings

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

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

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

Commendations

In addition to reporting the status of compliance, the BSE wishes to recognize the Pan American Academy CS for the following:

- The Charter School is commended for its collaboration between special education and general education teachers. Intense efforts are made to ensure that collaboration, communication, service delivery and training meet the needs of students with disabilities.

- The Charter School is commended for developing comprehensive, well thought-out policies and procedures on special education. These policies allow staff to gain a complete understanding of special education requirements without being overly technical.

C. Overall Findings

1. FACILITATED SELF ASSESSMENT (FSA)

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

FSA	In Compliance	Out of Compliance
Assistive Technology and Services; Hearing Aids	2	0
Positive Behavior Support Policy	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	1	0
Public School Enrollment	1	0
Surrogate Parents (Students Requiring)	1	0
Personnel Training	1	0
Intensive Interagency Approach	1	0
Summary of Academic Achievement and Functional Performance/Procedural Safeguard Requirements for Graduation	0	0
Disproportionate Representation that is the Result of Inappropriate Identification	1	0

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

2. **FILE REVIEW (Student case studies)**

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

The status of compliance of the Pan American Academy 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	89	1	70
Evaluation/Reevaluation: Process and Content	338	2	440
Individualized Education Program: Process and Content	416	3	381
Procedural Safeguards: Process and Content	119	0	1
TOTALS	962	6	892

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, IBP 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	230	11	48
Program Implementation: Special Ed Teacher Interviews	279	2	159
Program Implementation: Parent Interviews	92	24	68
TOTALS	601	37	275

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	41	0	22

6. **EDUCATIONAL BENEFIT REVIEW**

	In Compliance	Out of Compliance
Educational Benefit Review	X	

PART II CORRECTIVE ACTION PROCESS

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

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

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

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

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

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

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

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BSE

PAGE 02/02



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF EDUCATION
333 MARKET STREET
HARRISBURG, PA 17126-0333
www.education.state.pa.us

Bureau of Special Education
717-783-6913

FAX: 717-783-6139

July 14, 2011

Wanda Novales
Chief Executive Officer
Pan American Charter School
126-36 Dauphin Street
Philadelphia, PA 19133

Dear Mrs. Novales:

Please note that when the state compliance monitoring team conducted our review of your school, we also meant to commend you on the following, for which this letter serves to correct:

"The Charter School is commended for providing Evaluation Reports which are rich, detailed and provides the Individualized Education Program (IEP) team with a vast wealth of information and recommendations, and program options for serving students with disabilities;"

Thank you and your staff and please keep up the good work.

Sincerely,

Walter L. Howard
Special Education Adviser

cc: Lydia Jerokau, Special Education Coordinator

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

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

Charter School: Pan American Academy CS

Chief Executive Officer: Ms. Wanda Novales

Special Education Director/Coordinator: Lvdia Jechau

BSE Special Education Adviser: Walter Howard

Date of Report: June 21, 2012

Date Final Report Sent to LEA: June 13, 2011

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

First Visit Date: June 14, 2011

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

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

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
				1 2 0 2 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
				1 2 0 2 0 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)			
9	0	0			GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
8	1	0			GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
8	1	0			GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
8	1	0			GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	6			GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
9	0	1			SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
Y					20. FSA-INTENSIVE INTERAGENCY APPROACH Standard: The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.			
		X			21. FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION Standard: The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation			
					Topical Area 2: Delivery of Service			
Y					17. FSA-PUBLIC SCHOOL ENROLLMENT Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y					17B. FSA-PUBLIC SCHOOL ENROLLMENT Standard: Timely provision of FAPE for students who transfer public agencies within state, and from another state.			
Y					22. FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION Standard: LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			

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

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
				3 0 0 1 1 0	Always Sometimes Rarely Never Don't Know Does not Apply			
				3 1 1 0 0 0	P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled. Always Sometimes Rarely Never Don't Know Does not Apply			
				3 0 0 1 1 0	P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel. Always Sometimes Rarely Never Don't Know Does not Apply			
9	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?			
9	0	0			GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
9	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?			
9	0	0			GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
9	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	1			GE 80. Is the student making progress within the general education curriculum?			
9	0	0			GE 80a. In your opinion, is this student benefiting from participation in your general education classroom?			
0	0	0			GE 80b. If yes, in what ways?			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					<p>Socially & interaction with peers. Academically, socially; student is a little older, catching up. Social skills. Academically, confidence, socially, participates. Cooperative learning groups - increase levels of confidence. Participating & meeting goals & expectations. Progress is now above grade level. Able to remain with peers. Student is encouraged by & encourages others.</p>			
0	0	9			GE 80c. If no, what does this student need that he/she is not receiving in your class?			
8	1	0			GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
7	1	1			GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	8			GE 85b. If no, what training or support would assist you? How do you deal with a kid 3 grade levels below? Need more special ed teachers. Need more materials.			
8	1	0			GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
9	0	1			SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
10	0	0			SE 95a. In the most recent IEP meeting for this student, did you discuss whether he/she could be educated in a general education classroom for the entire school day?			
10	0	0			SE 95b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	0			SE 95c. If yes, what reasons were discussed for recommending removal?			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					<p>Help in math. Removal for intensive reading support. Removal for intensive reading support. Intensive reading. They are significantly below grade level. Using SRA levels. Pull out for 45 minutes. Emotional needs far exceed general ed. Needed speech. Below grade level. Student was below grade level in reading. Was far below grade level.</p>			
0	0	0			<p>SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? By IEP needs. 45 minutes a day - one instructional period. 45 minutes a day - one instructional period. One instructional period. In the IEP. IEP team decision. I base it on type of need. IEP team discussion. Through discussion of needs. Discussion at IEP meeting.</p>			
5	1	4			<p>SE 95e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?</p>			
10	0	0			<p>SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?</p>			
5	0	5			<p>SE 97. Have necessary supports been offered and/or provided to enable that participation?</p>			
7	0	3			<p>SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?</p>			
10	0	0			<p>SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?</p>			
10	0	0			<p>SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?</p>			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0			SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom?			
					Topical Area 3: Performance Indicators			
Y					5A. FSA-EFFECTIVE USE OF DISPUTE RESOLUTION Standard: The LEA uses dispute resolution processes for program improvement.			
		X			6. FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.			
		X			7. FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.			
Y					8A. FSA-SUSPENSION RATES Standard: The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			
Y					11. FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP) Standard: Students with disabilities are provided for in the least restrictive environment			
Y					16. FSA-PARTICIPATION IN PSSA AND PASA (SPP) Standard: The LEA's population of students who participate in state assessment is comparable with the state data.			
Y					16A. FSA-DISTRICT-WIDE ASSESSMENT			
					Topical Area 4: Evaluation and Reevaluation Process and Content			
					CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION			
					PERMISSION TO EVALUATE (File Reviews)			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	4			FR 153. PTE-Consent Form is present in the student file			
6	0	4			FR 154. Demographic data			
6	0	4			FR 155. Reason(s) for referral for evaluation			
5	0	5			FR 156. Proposed types of tests and assessments			
6	0	4			FR 157. Contact person's name and contact information			
6	0	4			FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
6	0	4			FR 159. Parent has selected a consent option			
					PERMISSION TO REEVALUATE (File Reviews)			
4	0	6			FR 194. PIRE-Consent Form is present in the student file			
4	0	6			FR 195. Demographic data			
4	0	6			FR 196. Reason for reevaluation			
4	0	6			FR 197. Types of assessment tools, tests and procedures to be used			
4	0	6			FR 198. Contact person's name and contact information			
4	0	6			FR 199. Parent has selected a consent option			
4	0	6			FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
					AGREEMENT TO WAIVE REEVALUATION (File Reviews)			
0	0	10			FR 201. Agreement to Waive Reevaluation is present in the student file			
0	0	10			FR 202. Waiver was completed within required timelines			
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			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					EVALUATION REPORT (INITIAL) (File Reviews)			
6	0	4			FR 160. ER is present in the student file			
6	0	4			FR 161. Evaluation was completed within timelines			
5	1	4		17%	FR 162. A copy of the ER was disseminated to parents at least 10 school days prior to meeting of the IEP team (unless this requirement is waived by parent in writing)	The ISEA will review the PAITAN annotated forms and seek consultation and training/assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	06/12/2012 ISEA PAITAN Philadelphia IU	06/12/2012
6	0	4			FR 163. Demographic data			
6	0	4			FR 164. Date report was provided to parent			
6	0	4			FR 165. Reason(s) for referral			
6	0	4			FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
6	0	4			FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
6	0	4			FR 168. Teacher observations and observations by related service providers, when appropriate			
6	0	4			FR 169. Recommendations by teachers			
6	0	4			FR 170. The student's physical condition (including health, vision, hearing); social or cultural background; and adaptive behavior relevant to the student's suspected disability and potential need for special education			
6	0	4			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.			
2	0	8			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	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	0	6			FR 173. Lack of appropriate instruction in reading			
3	0	7			FR 174. Lack of appropriate instruction in math			
3	0	7			FR 175. Limited English proficiency			
6	0	4			FR 176. Present levels of academic achievement			
6	0	4			FR 177. Present levels of functional performance			
6	0	4			FR 178. Behavioral information			
6	0	4			FR 179. Conclusions			
6	0	4			FR 180. Disability Category			
6	0	4			FR 181. Recommendations for consideration by the IEP team			
6	0	4			FR 182. Evaluation Team Participants documented			
6	0	4			FR 183. For students evaluated for SLD documentation of Agree/Disagree			
6	0	4			FR 184. Documentation that the student does not achieve adequately for age, etc.			
6	0	4			FR 185. Indication of process(es) used to determine eligibility			
6	0	4			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			
6	0	4			FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
6	0	4			FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
6	0	4			FR 191. Observation in the student's learning environment			
1	0	9			FR 192. Other data if needed			

Y	N	DK	Not Obs	%	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	4			FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team REEVALUATION REPORT (File Reviews)			
4	0	6			FR 207. RR is present in the student file			
4	0	6			FR 208. Reevaluation was completed within timelines			
4	0	6			FR 209. A copy of the RR was disseminated to parents at least 10 school days prior to the meeting of the IEP team (unless this requirement was waived by a parent in writing)			
4	0	6			FR 210. Demographic data			
3	1	6		25%	FR 211. Date IEP team reviewed existing evaluation data	The LEA will review the PATTAN annotated formats and seek consultation and training assistance in the proper completion of this section related to form and substance. The DSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	06/12/2012 LEA PATTAN Philadelphia IU	06/12/2012
4	0	6			FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
3	1	6		25%	FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)	The LEA will review the PATTAN annotated formats and seek consultation and training assistance in the proper completion of this section related to form and substance. The DSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	06/12/2012 LEA PATTAN Philadelphia IU	06/12/2012
4	0	6			FR 214. Aptitude and achievement tests			
4	0	6			FR 215. Current classroom based assessments and local and/or state assessments			
4	0	6			FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
4	0	6			FR 217. Teacher recommendations			
3	0	7			FR 218. Lack of appropriate instruction in reading			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	7			FR 219. Lack of appropriate instruction in math			
3	0	7			FR 220. Limited English proficiency			
4	0	6			FR 221. Conclusion regarding need for additional data is indicated			
3	0	7			FR 222. Reasons additional data are not needed are included			
4	0	6			FR 223. Determination whether the child has a disability and requires special education			
4	0	6			FR 224. Disability category(ies)			
4	0	6			FR 225. Summary of findings includes student's educational strengths and needs			
3	0	7			FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
4	0	6			FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
3	0	7			FR 228. Interpretation of additional data			
4	0	6			FR 229. Documentation that the student does not achieve adequately for age, etc.			
4	0	6			FR 230. Indication of process(es) used to determine eligibility			
4	0	6			FR 231. Instructional strategies used and student-centered data collected			
4	0	6			FR 232. Educationally relevant medical findings, if any			
4	0	6			FR 233. Effects of the student's environment, culture, or economic background			
4	0	6			FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
4	0	6			FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
4	0	6			FR 236. Observation in the student's learning environment			
4	0	6			FR 237. Other data if needed			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	0	6			FR 238. Statement for all 6 items			
4	0	6			FR 239. Documentation of Evaluation Team Participants			
4	0	6			FR 240. Documentation that team members Agree/Disagree			
					INTERVIEW RESULTS (Parent & Special Education Teacher)			
3	2	0	0		P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
3	2	0	0		P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
3	1	1	0		P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
0	1	4	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	3	0		P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
0	0	5	0		P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
0	0	5	0		P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
2	0	8			SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
					Topical Area 5: IEP Process and Content			
					INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)			
10	0	0			FR 241. Invitation is present in the student file			
10	0	0			FR 242. Invitation to Participate in the IEP Meeting was issued prior to the meeting (or documentation that parent signed waiver to move directly to IEP meeting)			
10	0	0			FR 243. Demographic data			
10	0	0			FR 244. Purpose(s) of the meeting			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10			FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)			
0	0	10			FR 246. Transition planning and services - if appropriate, evidence that a representative of any participating agency was invited to the IEP team meeting with the prior consent of the parent or student			
0	0	10			FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)			
9	0	1			FR 248. Invited IEP team members			
10	0	0			FR 249. Date/time/location of meeting			
10	0	0			FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
					PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)			
0	0	10			FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			
0	0	10			FR 252. Demographic data			
0	0	10			FR 253. Form designates IEP team member(s) for whom attendance is not necessary			
0	0	10			FR 254. Form designates which members will submit written input prior to the meeting			
0	0	10			FR 255. Parent written consent is documented			
					FR 256. The team members excused:			
				0	a. General Education Teacher			
				0	b. Special Education Teacher			
				0	c. Local Education Agency Representative			
				0	a. General Education Teacher			
				0	b. Special Education Teacher			
				0	c. Local Education Agency Representative			
					IEP CONTENT (File Reviews)			
10	0	0			FR 257. IEP is present in the student file			
10	0	0			FR 258. IEP was completed within timelines			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
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			
0	0	10			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			
0	0	10			FR 264. Student			
9	0	1			FR 265. General Education Teacher			
10	0	0			FR 266. Special Education Teacher			
10	0	0			FR 267. Local Education Agency Representative			
0	0	10			FR 268. Career/Technical Education (CTE) Representative			
0	0	10			FR 269. CTE Representative was in attendance if student was attending CTE			
0	0	10			FR 270. Community Agency Representative			
0	0	10			FR 271. Teacher of the Gifted			
3	0	7			FR 272. Written input provided by IEP team member(s) excused from participating in the IEP meeting if the invitation stated they were to provide written input			
10	0	0			FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year			
					SPECIAL CONSIDERATIONS (File Reviews)			
0	0	10			FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate			
0	0	10			FR 275. If the student is deaf or hard of hearing, a communication plan			
0	0	10			FR 276. If the student has communication needs, needs must be addressed in the IEP			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10			FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			
1	0	9			FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
1	0	9			FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques			
0	0	10			FR 280. If the student has other special considerations, these are addressed in the IEP			
					PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)			
9	0	1			FR 281. Student's present levels of academic achievement			
8	0	2			FR 282. Student's present levels of functional performance			
1	0	9			FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)			
7	1	2		13%	FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)	The LEA will review the PATIAN annotated forms and seek consultation and training/assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	06/12/2012 LEA PATIAN Philadelphia, PA	06/12/2012
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. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10			FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living			
0	0	10			FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually			
0	0	10			FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service			
0	0	10			FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)			
0	0	10			FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)			
0	0	10			FR 292c. Annual goals are related to the student's transition services			
					PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)			
10	0	0			FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA or PASA)			
9	0	1			FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			
0	0	10			FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA			
0	0	10			FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
0	0	10			FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)			
9	0	1			FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			
8	0	2			FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			
1	0	9			FR 300. If the IEP indicates the student will participate in an alternate local assessment, explanation of why the student cannot participate in the regular assessment			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9			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			
10	0	0			FR 303. Description of how student progress toward meeting goals will be measured			
10	0	0			FR 304. Description of when periodic reports on progress will be provided to parents			
10	0	0			FR 305. Documentation of progress reporting on Annual Goals			
3	0	7			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			
9	0	1			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	0	1			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	1	9		100%	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	This item is non-applicable; the student in question does not attend a career or Vocational Technical School - No further action is necessary.	06/12/2012 N/A	06/14/2013
5	1	4		17%	FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services	The LEA will review the PATTAN annotated formats and seek consultation and training assistance in the proper completion of this section related to form and substance. The BSE Advisor will select a random sample of student's records for review in order to verify this corrective action.	06/12/2012 LEA PATTAN Philadelphia IU	06/12/2012

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	4			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			
8	0	2			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			
7	0	3			FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP			
0	0	10			FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			
10	0	0			FR 316. A conclusion regarding student eligibility for ESY			
9	0	1			FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination			
0	0	10			FR 318. Where ESY services were deemed appropriate, annual goals and when appropriate, short term objectives that are to be addressed in the child's ESY program			
0	0	10			FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services			
					EDUCATIONAL PLACEMENT (File Reviews)			
10	0	0			FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class			
10	0	0			FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum			
10	0	0			FR 322. Type of support, by amount (itinerant, supplemental, full-time)			
10	0	0			FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.			
10	0	0			FR 324. Location of student's program (name of LEA where the IEP will be implemented)			
10	0	0			FR 325. Location of student's program (name of School Building where the IEP will be implemented)			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	0	6			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)			
5	0	0	0		P 28. Were you invited to participate in your child's most recent IEP team meeting?			
4	1	0	0		P 29. Did you participate in developing the current IEP for your child?			
5	0	0	0		P 30. Was the meeting held at a time and location that was convenient for you?			
0	0	5	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?			
3	2	0	0		P 32. Was the input you provided considered in the development of your child's current IEP?			
4	1	0	0		P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	4	0		P 32b. If no, what training or support would assist you? Don't know.			
3	1	1	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?			
5	0	0	0		P 35. Was the current IEP developed at the IEP meeting?			
1	0	3	1		P 36. If there was a draft IEP developed prior to the IEP meeting were you provided a copy of the draft either before or at the meeting?			
5	0	0	0		P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
0	0	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?			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	1	3	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?			
8	0	1			GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
6	0	3			GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
6	0	3			GE 76. Were those recommendations considered by the IEP team?			
9	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?			
7	1	1			GE 87. Do you provide progress monitoring data as part of the IEP development process?			
					IEP CONTENT			
					INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
4	0	0	1		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?			
2	0	2	1		P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons.			
9	0	0			GE 31. Are this student's goals based on the PA Academic Standards or, if appropriate, alternate standards?			
8	0	1			GE 32. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
9	0	0			GE 33. 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?			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	0	8			SE 104. If appropriate, are the student's annual goals based on functional performance?			
9	0	1			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?			
7	0	3			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?			
3	0	7			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?			
7	0	3			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?			
9	1	0			SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	1			SE 117b. If yes, in what ways? Being in competition with peers. Receiving same curriculum, social benefits. Receiving same curriculum, social benefit. Makes SDI & modifications to curriculum. Makes progress with SDI & accommodations. Focus on goals. Tons of progress since behavior issues addressed. Reading is improving. Reading has improved greatly.			
0	0	9			SE 117c. If no, what does this student need that he/she is not receiving? In Wordsworth.			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1			SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
					IEP IMPLEMENTATION			
					INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
4	1	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?			
5	0	0	0		P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
					P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals.			
				4 1 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					P 58. My child's progress is reported to me by the school in a manner that I understand.			
				3 1 0 1 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
5	2	0	0	40%	P 64. My child is receiving the supports and services agreed upon at the IEP meeting. Did not receive testing accommodations during PSSAs. No extended time or window boxes. 1) Under impression the child would receive small group instruction, but this is not provided. 2) They never help the student in general. 3) Child is not progressing. 4) School says they can't provide what the child is supposed to have.	PDE provided the LEA with the names of individual students for whom individual corrective action must be implemented. The LEA must submit documentation of required corrective action within 30 days.	07/13/2011 LEA	06/14/2011
6	1	2			GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	1	0			GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
7	1	1			GE 79a. In the most recent IEP meeting for this student, did you discuss whether your child could be educated in a general education classroom for the entire school day?			
8	0	1			GE 79b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	1			GE 79c. If yes, what reasons were discussed for recommending removal? Extra math. Extra support - reading. Needed extra reading help. Reading Small group instruction, 45 minutes a day reading or math. Need for one on one help. No longer necessary & IEP will be revised. More individual attention. Better in smaller group.			
0	0	1			GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? By needs through IEP. One block per day - scheduling. One block per day. Regular curriculum time. Need for smaller group. IEP discussion. IEP team recommendation. IEP team meeting.			
7	1	1			GE 79e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
2	0	7			GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	0			GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?			
6	0	4			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?			
6	0	4			SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
8	0	2			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)			
2	0	3	0		P 42. If your child's current IEP includes psychological counseling as a related service, and he/she receives these services, including transportation, are they provided at no cost to you?			
3	1	0	1		P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting?			
3	1	0	1		P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
3	1	0	1		P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	1	4	0		P 46. If you did not agree with the decision on ESY eligibility, were you given a written notice (NOREP/PWN) explaining that you could ask for a due process hearing?			
0	1	4	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?			
1	0	9			SE 122a. At the most recent IEP meeting, did the IEP team discuss the development of a plan to transition this student back into the school district (or charter school if child is enrolled in a charter school) with supplementary aids and services?			
1	0	9			SE 122b. Are staff from the home district (or charter school if child is enrolled in a charter school) involved with the planning and implementation of this student program?			
1	0	9			SE 122c. Does this student go on field trips, attend school functions or participate in extracurricular activities with their same age/grade peers who are non-disabled?			
0	0	10			SE 122d. Does this student need supplementary aids and services to participate in non-academic and/or extra-curricular activities?			
0	0	10			SE 122e. If yes, are needed supplementary aids and services being provided to this student?			
1	0	9			SE 122f. Are there routine opportunities for this student to interact with non-disabled peers that are planned and/or facilitated by school personnel?			
					SECONDARY TRANSITION (Parent & Special Education Teacher)			
0	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?			
5	0	0	0		P 50a. In the most recent IEP meeting for your child, did you discuss whether your child could be educated in a general education classroom for the entire school day?			
5	0	0	0		P 50b. In the most recent IEP meeting, did the IEP team recommend removal of your child from the general education classroom for any part of the school day?			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	0	0		P 50c. If yes, what reasons were discussed for recommending removal? More reading. Extra help. Extra help. Due to level of emotional support. To receive speech therapy.			
0	0	0	0		P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided? How much help needed. One period a day. A period a day. Based on evaluations. The school decided & simply told the parent.			
5	0	0	0		P 50e. In the most recent IEP meeting, did the IEP team discuss whether your child could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
3	1	1	0		P 50f. In your opinion, is your child benefiting from participation in the general education classroom?			
0	0	2	0		P 50g. If yes, in what ways? Where child belongs. Things are going so well. Awesome progress.			
0	0	4	0		P 50h. If no, what does your child need that he/she is not receiving in the class? Child needs smaller group instruction.			
					P 59. I am satisfied with the transition services developed for my child. 0 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.			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
				1 0 0 1 1 2	Always Sometimes Rarely Never Don't Know 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?			
1	0	9			SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting?			
					Topical Area 6: NOREP/PWN			
					(File Reviews)			
10	0	0			FR 328. NOREP/PWN is present in the student file			
10	0	0			FR 329. Demographic data			
10	0	0			FR 330. Type of action taken			
10	0	0			FR 331. A description of the action proposed or refused by the LEA			
10	0	0			FR 332. An explanation of why the LEA proposed or refused to take the action			
10	0	0			FR 333. A description of the other options the IEP team considered and the reason why those options were rejected			
10	0	0			FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
9	0	1			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.)			
10	0	0			FR 339. Parent has selected a consent option			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0			FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP			
					INTERVIEW RESULTS (Parent)			
0	1	4	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 1 0	P 61. If I don't understand my child's educational rights, and I inquire about them, someone from the school takes the time to explain them to me. Always Sometimes Rarely Never Don't Know Does not Apply			
					Topical Area 7: Additional Interview Responses			
					INTERVIEW RESULTS (Parent & Special Education Teacher)			
				4 0 0 1 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 1 2	P 66. Tell me anything you really like about your child's special education program. d. staff's knowledge, training g. staff open to suggestions, good communication j. student ratios n. other I don't like anything. I don't like anything at all.			
		0	0		P 67. Tell me anything you would like to change about the program.			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
				5	n. other Nothing Nothing Nothing Placement. I would like an environment with a focus on academics regardless of disability. I would like a more nurturing environment. I don't feel it is an appropriate setting. Child has regressed academically. 1)More individual assistance in classes. 2)More direct, one on one instruction. 3)If necessary for such individual assistance or one on one instruction, pull child out of class to provide it. 4)Smaller class size for regular classes.			
		0	0	1 3 1	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. a. Very strongly agree b. Strongly agree f. Very strongly disagree			
					P 69. Additional comments about your child's program. Very pleased. People are always available. I can call all the time. Tutoring after school is great. Child is not receiving socialization skills for disability. It is a disruptive learning environment. Child is very bright but isn't learning.			
10	0	0			SE 101. Do you hold the required certification to implement this student's program?			
10	0	0			SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10			SE 101b. If no, what training or support would assist you?			
					Topical Area 8: Student Interview Results			
			0		S 126. What kind of support are you currently receiving?			
0	0	0	0		S 127. Is this support enough to help you be successful in your school program?			
				0 0 0 0 0	S 128. How satisfied are you with your high school educational program? Very Somewhat A Little Not at All Don't Know			

Y	N	DK	Not Obs	% #	Citation	Required/Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					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? Other			
0	0		0		S 142. Do you have a community living transition program? Other			

Y	N	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0		0		S 143. Did you assist in the development of the transition program? Other			
0	0		0		S 144. Is that transition plan being followed? Other			
0	0		0		S 145. Did you discuss what you would do after graduation or finishing high school? Other			
			0		S 146. Which of the following agencies participate in your IEP development?			
0	0		0		S 147. If any agency participated in your IEP did they assist you or provide services? Other			
					S 148. Comments			
0	0	0	0		S 149. Do you participate in any activities in the community?			
					S 150. If yes, which ones?			
					S 151. If no, why not?			
					S 152. Are there any other agencies that could help you within the community?			
					Topical Area 9: Other Non-compliance Issues			
					Topical Area 10: Other Improvement Plan Issues			
					LEA is to continue to document parent trainings offered related specifically to special education programs and services.	The LEA in conjunction with its consulting group and/or PaTTAN will develop and deliver a series of parent trainings to address Special Education as required by 34 CFR 300.34. The trainings will address a variety of special education topics (see topic areas as outlined in the FSA under LEA Procedure, and ER's IEP's, Goals and progress reporting, etc.). Intense emphasis will be placed on information related to transition activities and LRE. The LEA will maintain an agendas and sign in sheets as verification of trainings offered. The PDE Adviser will review the same as verification.	06/12/2012 LEA PATTAN Philadelphia IU	06/12/2012