

District Code	Staff ID	Staff Last Name	Staff First Name	Assignment Date	Assignment Completion Date	Percent of Time Assigned	Assignment Code	Assignment	Primary Assignment	School Year
108070001		Baney	Patrick	9/1/2006 0:00		15	2870	Middle Level Social Studies, 7-9	No	2018 - 2019
108070001		Baney	Patrick	9/1/2015 0:00		5	8805	Anthropology	No	2018 - 2019
108070001		Baney	Patrick	9/1/2015 0:00		5	8830	Economics	No	2018 - 2019
108070001		Baney	Patrick	9/2/2014 0:00		25	8845	History, 10-12	Yes	2018 - 2019
108070001		Baney	Patrick	9/1/2006 0:00		25	8875	Social Studies, 10-12	No	2018 - 2019
108070001		Baney	Patrick	9/1/2015 0:00		5	8880	Sociology, 10-12	No	2018 - 2019
108070001		Baney	Patrick	9/3/2013 0:00		20	9900	Other Not Listed Above (certificated personnel)	No	2018 - 2019
108070001		Day	Brieana	2/28/2018 0:00		10	2850	Middle Level English, 7-9	No	2018 - 2019
108070001		Day	Brieana	2/28/2018 0:00		30	3200	English/Communication, 10-12	Yes	2018 - 2019
108070001		Fairbanks	Melissa	9/1/2010 0:00		10	2844	Elementary, Primary Grades 1-3	No	2018 - 2019
108070001		Fairbanks	Melissa	9/1/2010 0:00		15	2845	Elementary, Intermediate Grades 4-6	No	2018 - 2019
108070001		Fairbanks	Melissa	9/1/2010 0:00		15	9340	Special Ed, Elementary Subjects, PreK-6	Yes	2018 - 2019
108070001		Forsythe	Kimberly	7/23/2018 0:00		20	8405	Biology	Yes	2018 - 2019
108070001		Forsythe	Kimberly	7/23/2018 0:00		20	8420	Chemistry	No	2018 - 2019
108070001		Gibbons	Chelsea	9/6/2016 0:00		25	2870	Middle Level Social Studies, 7-9	No	2018 - 2019
108070001		Gibbons	Chelsea	9/8/2016 0:00		25	8875	Social Studies, 10-12	No	2018 - 2019
108070001		Gibbons	Chelsea	9/8/2016 0:00		50	9999	Other Not Listed Above (non-certificated personnel)	Yes	2018 - 2019
108070001		Jancula	Heather	9/1/2004 0:00		50	2870	Middle Level Social Studies, 7-9	Yes	2018 - 2019
108070001		Jancula	Heather	7/1/2014 0:00		50	8875	Social Studies, 10-12	No	2018 - 2019
108070001		Longwell	Paul	9/1/2005 0:00		15	2880	Middle Level Science, 7-9	No	2018 - 2019
108070001		Longwell	Paul	9/1/2005 0:00		15	8470	Physics, 10-12	Yes	2018 - 2019
108070001		MAGARGI	KYLIE	9/23/2015 0:00		100	9225	Special Ed, Resource PreK-12	Yes	2018 - 2019
108070001		MURTHA	Patti	9/1/2005 0:00		50	4810	Health	Yes	2018 - 2019
108070001		MURTHA	Patti	9/1/2005 0:00		50	4817	Physical Education	No	2018 - 2019
108070001		Maurer	Aiko	9/1/2015 0:00		70	1099	Chief Administrative Officer (charter schools only)	Yes	2018 - 2019
108070001		Morrissey	Geraldine	7/1/2017 0:00		25	2843	Kindergarten, age 5 (K5)	No	2018 - 2019
108070001		Morrissey	Geraldine	7/1/2017 0:00		25	2844	Elementary, Primary Grades 1-3	No	2018 - 2019
108070001		Morrissey	Geraldine	7/1/2017 0:00		25	2845	Elementary, Intermediate Grades 4-6	No	2018 - 2019
108070001		Morrissey	Geraldine	7/1/2017 0:00		25	9225	Special Ed, Resource PreK-12	Yes	2018 - 2019
108070001		Pincherri	Briana	8/9/2016 0:00		10	2860	Middle Level Mathematics, 7-9	No	2018 - 2019
108070001		Pincherri	Briana	8/9/2016 0:00		30	6800	Mathematics, 10-12	Yes	2018 - 2019
108070001		Pipetti	Amy	1/2/2018 0:00		33	2843	Kindergarten, age 5 (K5)	No	2018 - 2019
108070001		Pipetti	Amy	1/2/2018 0:00		34	2844	Elementary, Primary Grades 1-3	Yes	2018 - 2019
108070001		Pipetti	Amy	1/2/2018 0:00		33	2845	Elementary, Intermediate Grades 4-6	No	2018 - 2019
108070001		Rogers	Wesley	9/2/2014 0:00		10	2860	Middle Level Mathematics, 7-9	No	2018 - 2019
108070001		Rogers	Wesley	9/4/2007 0:00		30	6800	Mathematics, 10-12	Yes	2018 - 2019

District Code	Staff ID	Staff Last Name	Staff First Name	Assignment Date	Assignment Completion Date	Percent of Time Assigned	Assignment Code	Assignment	Primary Assignment	School Year
108070001		Rupp	Leslie	9/4/2012 0:00		10	2843	Kindergarten, age 5 (K5)	No	2018 - 2019
108070001		Rupp	Leslie	9/4/2012 0:00		10	2844	Elementary, Primary Grades 1-3	No	2018 - 2019
108070001		Rupp	Leslie	9/4/2012 0:00		10	2845	Elementary, Intermediate Grades 4-6	No	2018 - 2019
108070001		Rupp	Leslie	9/4/2012 0:00		25	2850	Middle Level English, 7-9	Yes	2018 - 2019
108070001		Rupp	Leslie	9/4/2012 0:00		20	2870	Middle Level Social Studies, 7-9	No	2018 - 2019
108070001		Rupp	Leslie	7/1/2013 0:00		25	9999	Other Not Listed Above (non-certificated personnel)	No	2018 - 2019
108070001		Salyards	Kimberly	7/1/2017 0:00		50	1100	Elementary Principal	No	2018 - 2019
108070001		Salyards	Kimberly	7/1/2017 0:00		50	1105	Secondary Principal	Yes	2018 - 2019
108070001		WALTERS	AMY	9/1/2015 0:00		10	2843	Kindergarten, age 5 (K5)	No	2018 - 2019
108070001		WALTERS	AMY	9/1/2015 0:00		10	2844	Elementary, Primary Grades 1-3	No	2018 - 2019
108070001		WALTERS	AMY	9/1/2015 0:00		10	2845	Elementary, Intermediate Grades 4-6	No	2018 - 2019
108070001		WALTERS	AMY	9/1/2015 0:00		10	2860	Middle Level Mathematics, 7-9	No	2018 - 2019
108070001		WALTERS	AMY	9/1/2015 0:00		10	9225	Special Ed, Resource PreK-12	Yes	2018 - 2019

**CENTRAL PENNSYLVANIA  
DIGITAL LEARNING FOUNDATION, INC.**

**FINANCIAL STATEMENTS AND  
AUDITOR'S REPORT ON  
BASIC FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2018**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Trustees  
Central Pennsylvania Digital Learning  
Foundation, Inc.  
580 Foot of Ten Road  
Duncansville, PA 16635

We have audited the accompanying financial statements of the governmental activities and the major fund information of the Central Pennsylvania Digital Learning Foundation, Inc. as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the Contents.

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

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

**Auditor's Responsibility**

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund information of the Central Pennsylvania Digital Learning Foundation, Inc. as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Changes in Accounting Principle**

As discussed in Note 2. O. to the financial statements, as of July 1, 2017, the Intermediate Unit adopted new accounting guidance, GASB No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 to 6, Defined Benefit Pension Plan Information related to the Pennsylvania Public School Employees' Retirement System (PSERS), Defined Benefit OPEB Plan Information Related to the Pennsylvania Public School Employees' Retirement System (PSERS), and Budgetary Comparison Information on pages 33 to 40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Young, Decker, Brown & Company, P.C.*

## CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION MANAGEMENT DISCUSSION AND ANALYSIS

This section of Central Pennsylvania Digital Learning Foundation's annual financial report presents our discussion and analysis of the CPDLF's financial performance during the fiscal year that ended on June 30, 2018.

### FINANCIAL HIGHLIGHTS

- This was CPDLF's fifteenth year of operation. The net position for the period ending June 30, 2018 was (\$402,182).
- During the 2017-2018 school year CPDLF saw a decrease of 12% in student enrollment.
- The Balance Sheet has a fund balance of \$2,121,996 for the year ended June 30, 2018.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of financial statements that present distinctly different views of CPDLF:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about CPDLF's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual* parts of CPDLF, reporting CPDLF's operations in *more detail* than the government-wide statements.
- All of CPDLF activities are governmental activities and are presented in the governmental fund statements.

The financial statements also include notes that explain some of the information presented in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of CPDLF's budget for the year.

### Government-wide Statements

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

The two government-wide statements report CPDLF's *net position* and how it has changed. Net position – the difference between CPDLF's assets and liabilities – is one way to measure CPDLF's financial health or *position*.

Over time, increases or decreases in CPDLF's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess CPDLF's overall health, consider additional non-financial factors such as changes in enrollment, special education mandates and legislation relative to cyber charter schools.
- Governmental funds: All of CPDLF's services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view which indicates whether there are more or fewer financial resources that can be spent in the near future to finance CPDLF programs.

**CPDLF'S NET POSITION**

	As of 6/30/2018	As of 6/30/2017
Current Assets	\$ 2,409,487	\$ 2,062,375
Total Assets	\$ 2,409,487	\$ 2,062,375
Deferred Outflows of Resources	\$ 612,138	\$ 1,024,557
Current Liabilities	\$ 287,491	\$ 247,638
Noncurrent Liabilities	\$ 2,336,914	\$ 3,632,830
Total Liabilities	\$ 2,624,405	\$ 3,880,468
Deferred Inflows of Resources	\$ 799,402	\$ 11,922
Net Position:		
Unrestricted	(\$ 402,182)	(\$ 805,458)

**CPDLF's CHANGES IN NET POSITION**

REVENUES	2018	2017
<b>Program Revenues</b>		
Charges for Services	\$2,500,929	\$2,593,902
Operating Grants & Contributions	67,727	45,036
Interest Earnings	3,746	157
Miscellaneous Income	10,519	5,009
Total Revenues	\$ 2,582,921	\$ 2,644,104
<b>Expenses</b>		
Instruction	\$ 1,594,423	\$ 1,905,508
Instructional Student Support	256,472	270,818
Administrative & Financial Support Services	467,689	593,822
Operation & Maintenance of Plant Services		
Total Expenses	\$ 2,318,584	\$ 2,770,148
Change in Net Position	\$ 264,337	\$ (126,044)
<b>Net Position – Beginning</b>	(805,458)	(679,414)
Prior Period Adjustment	138,939	
<b>Net Position – Beginning (Restated)</b>	(666,519)	(0)
<b>Net Position – Ending</b>	(\$ 402,182)	(\$ 805,458)

Revenues for CPDLF for the year ended 6/30/18 were \$2,582,921. For the year ended 6/30/17, revenues were \$2,644,104.



97% of the income is derived from the home districts of the students enrolled in CPDLF. CPDLF is reimbursed at the home districts per pupil subsidy rate which is determined by each school district.

Expenses for CPDLF's governmental activities totaled \$2,318,584. Prior year expenses were \$2,770,148. During the 2017-2018 school year, CPDLF decreased office personnel and had less enrollment compared to the 2016-2017 school year.

Sixty nine percent of expenditures were for direct instruction (\$1,594,423). Prior year expenses were \$1,905,508 (69%). Instructional student support expenses were \$256,472 (11%) compared with \$270,818 (10%) for fiscal year ended 6/30/17. \$467,689 (20%) was expended for administrative & financial support services. 2016-2017 expenses for this function were \$593,822 (21%).

### General Fund Budgetary Highlights

CPDLF's budget is prepared on the modified accrual basis of accounting. Revenues and instructional expenses were higher than budgeted due to increased enrollment compared to the budgeted amount.

	Final Budget	Actual	Variance
<b>Revenues</b>			
Local Revenues	\$2,390,041	\$2,515,194	\$125,153
State Revenues	22,950	14,056	(8,894)
Federal Revenues	<u>31,875</u>	<u>53,671</u>	<u>21,196</u>
<b>Total Budgeted/Actual Revenues</b>	<b>\$2,444,866</b>	<b>\$2,582,921</b>	<b>\$138,055</b>
<b>Expenditures</b>			
Regular Programs	\$1,050,414	\$1,008,886	\$41,528
Other Instructional Programs	106,747	92,299	14,448
Special Programs	577,746	463,722	114,024
Pupil Personnel Services	89,104	89,701	(597)
Instructional Staff Services	146,678	162,023	(15,345)
Administrative Services	223,982	225,385	(1,403)
Pupil Health	14,872	1,929	12,943
Business Services	151,437	148,610	2,827
Operation & Maintenance of Plant Services	64,600	63,600	1,000
Central & Other Support Services	<u>19,286</u>	<u>19,507</u>	<u>(221)</u>
<b>Total Budgeted/Actual Expenditures</b>	<b>\$2,444,866</b>	<b>\$2,275,662</b>	<b>\$169,204</b>
Net Change in Fund Balance	0	\$307,259	\$307,259
Fund Balances – July 1, 2017	-	\$1,814,737	\$1,814,737
<b>Fund Balances – June 30, 2018</b>	<b>0</b>	<b>\$2,121,996</b>	<b>\$2,121,996</b>

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

December 2016, CPDLF moved to a new location in Duncansville. CPDLF leased space from Appalachia Intermediate Unit 08 at a monthly rate of \$5,300. CPDLF owns no land or buildings and there is no long-term debt.

**Contacting the Cyber Financial Management**

If you have questions about this report or wish to request additional financial information, please contact Karlie Travis c/o CPDLF, 580 Foot of Ten Road, Duncansville, PA 16635, (814) 940-0223 Ext. 1381.

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2018**

	<b>Governmental Activities</b>
<b><u>ASSETS</u></b>	
Cash and Cash Equivalents	\$1,933,779
Due from Other Governments	459,201
Accounts Receivable	200
Prepaid Expenses	<u>16,307</u>
Total Assets	<u>\$2,409,487</u>
<b><u>DEFERRED OUTFLOW OF RESOURCES</u></b>	
Deferred Outflows related to Defined Benefit Pension Plan	\$ 605,380
Deferred Outflows related to OPEB Liability	<u>6,758</u>
Total Deferred Outflow of Resources	<u>\$ 612,138</u>
<b><u>LIABILITIES</u></b>	
Accounts Payable	\$ 97,861
Accrued Salaries and Benefits	94,952
Payroll Deductions and Withholdings	84,050
Other Current Liabilities	10,628
Noncurrent Liabilities:	
Due Within One Year	22,914
Due in More Than One Year	<u>2,314,000</u>
Total Liabilities	<u>\$2,624,405</u>
<b><u>DEFERRED INFLOW OF RESOURCES</u></b>	
Deferred Inflows related to Defined Benefit Pension Plan	\$ 757,402
Deferred Inflows related to OPEB Liability	<u>42,000</u>
Total Deferred Inflow of Resources	<u>\$ 799,402</u>
<b><u>NET POSITION</u></b>	
Unrestricted	(\$ 402,182)
Total Net Position	<u><u>(\$ 402,182)</u></u>

**See Accompanying Notes and Independent Auditor's Report**

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2018**

<u>Functions/Programs</u>	<u>Expenses</u>
<b><u>Governmental Activities</u></b>	
Instruction	\$1,594,423
Instructional Student Support	256,472
Administrative and Financial Support Services	<u>467,689</u>
Total Governmental Activities	\$2,318,584
Total Primary Government	<u><u>\$2,318,584</u></u>
 <b><u>General Revenues</u></b>	
Interest Earnings	
Miscellaneous Income	
Total General Revenues	
Change in Net Position	
 <b><u>Net Position</u> – Beginning</b>	
Prior Period Adjustment	
 <b><u>Net Position</u> – Beginning (Restated)</b>	
 <b><u>Net Position</u> – Ending</b>	

**See Accompanying Notes and Independent Auditor's Report**

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2018**

----- Program Revenues -----		Net (Expense) Revenue and ----- Changes in Net Position -----
<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
\$1,719,816	\$ 46,574	\$ 171,967
276,642	7,492	27,662
<u>504,471</u>	<u>13,661</u>	<u>50,443</u>
\$2,500,929	\$ 67,727	\$ 250,072
\$2,500,929	\$ 67,727	\$ 250,072
		\$ 3,746
		<u>10,519</u>
		\$ 14,265
		\$ 264,337
		(\$ 805,458)
		<u>138,939</u>
		(\$ 666,519)
		(\$ 402,182)

**See Accompanying Notes and Independent Auditor's Report**

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2018**

	<b><u>General Fund</u></b>
<b><u>ASSETS</u></b>	
Cash and Cash Equivalents	\$1,933,779
Due from Other Governments	459,201
Accounts Receivable	200
Prepaid Expense	<u>16,307</u>
<b>TOTAL ASSETS</b>	<b>\$2,409,487</b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>	
<b><u>Liabilities</u></b>	
Accounts Payable	\$ 97,861
Accrued Salaries and Benefits	94,952
Payroll Deductions and Withholdings	84,050
Other Payables	<u>10,628</u>
 Total Liabilities	 \$ 287,491
<b><u>Fund Balances</u></b>	
Nonspendable Fund Balance	\$ 16,307
Unassigned Fund Balance	<u>2,105,689</u>
 Total Fund Balances	 \$2,121,996
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$2,409,487</b>

**See Accompanying Notes and Independent Auditor's Report**

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2018**

Total Fund Balances – Governmental Funds		\$2,121,996
Amounts reported for governmental activities in the statement of net position are different because:		
Liabilities for compensated absences which are not due and payable in the current period and, therefore, are not reported as liabilities in the balance sheet but are shown on the statement of net position.		( 22,914)
The net pension liability is not due and payable in the current period and, therefore, are not reported in the funds.		( 2,222,000)
The deferred outflows and inflows of resources related to defined benefit pension plans are not reported in the funds since they are measured on the accrual basis:		
Deferred Outflows of Resources	\$605,380	
Deferred Inflows of Resources	( <u>757,402</u> )	( 152,022)
The deferred outflows and inflows of resources related to OPEB Liability are not reported in the funds since they are measured on the accrual basis:		
Deferred Outflows of Resources	\$ 6,758	
Deferred Inflows of Resources	( <u>42,000</u> )	( 35,242)
The net OPEB Liability is not due and payable in the current period, and, therefore, is not reported as liabilities in the balance sheet but are shown on the statement of net position.		( <u>92,000</u> )
Total Net Position – Governmental Activities		( \$ 402,182)

**See Accompanying Notes and Independent Auditor's Report**

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2018**

	<b><u>General Fund</u></b>
<b><u>Revenues</u></b>	
Local Sources	\$2,515,194
State Sources	14,056
Federal Sources	<u>53,671</u>
Total Revenues	<u>\$2,582,921</u>
 <b><u>Expenditures</u></b>	
Instruction	\$1,564,907
Support Services	<u>710,755</u>
Total Expenditures	<u>\$2,275,662</u>
Net Change in Fund Balance	\$ 307,259
<b><u>Fund Balances</u></b> - July 1, 2017	<u>1,814,737</u>
<b><u>Fund Balances</u></b> - June 30, 2018	<u><u>\$2,121,996</u></u>

**See Accompanying Notes and Independent Auditor's Report**



**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**TO THE STATEMENT OF ACTIVITIES**  
**JUNE 30, 2018**

Total Net Change in Fund Balances – Governmental Funds	\$307,259
Amounts reported for governmental activities in the statement of activities are different because:	
In the statement of activities, certain operating expenses - compensated absences are measured by the amounts earned during the year. In the governmental funds; however, expenditures for these items are measured by the amount of financial resources used.	( 8,084)
The additional pension and OPEB expense associated with the Defined Benefit Pension Plan (PSERS) that do not require the use of current financial resources, and, therefore, are not reported as expenditures in the governmental funds.	( 34,838)
Change in Net Position of Governmental Activities	<u>\$264,337</u>

**See Accompanying Notes and Independent Auditor's Report**

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

**Note 1: Summary of Significant Accounting Policies**

**A. Description of School**

The Central Pennsylvania Digital Learning Foundation, Inc. (the School) operates one school in Blair County, Pennsylvania. The School operates under current standards prescribed by the Pennsylvania Department of Education in accordance with the provision of the School Laws of Pennsylvania. The School operates under a twelve-member Board of Trustees.

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

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

- The financial statements include:

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

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

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

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

**B. Reporting Entity**

The Central Pennsylvania Digital Learning Foundation, Inc., for financial reporting purposes, presents the general fund, which is relevant to the operations of the school. The initial financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from Central Pennsylvania Digital Learning Foundation, Inc. charter school.

The Central Pennsylvania Digital Learning Foundation, Inc. is a not-for-profit organization but is reported as a governmental organization because it has one or more of the following characteristics:

- a. Popular election of officers or appointment (or approval) of a controlling majority of the members of the organization's governing body by officials of one or more state or local governments;

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018  
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

B. Reporting Entity (Continued)

- b. The potential for unilateral dissolution by a government with the net assets reverting to a government; or
- c. The power to enact and enforce a tax levy.

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

C. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds.

D. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the School's fund. The emphasis of fund financial statements is on the major governmental fund, each displayed in a separate column. Major individual governmental funds are reported as separate columns in the fund financial statements.

The School reports the following major governmental fund:

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

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018  
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

E. Measurement Focus and Basis of Accounting (Continued)

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Tuition and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the School.

F. Assets, Liabilities, and Net Position/Fund Balance

1. Encumbrances

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

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

There were no encumbrances outstanding as of June 30, 2018.

2. Cash and Cash Equivalents

Cash and temporary investments consist of cash on hand and demand deposits. For purposes of reporting cash flows, all highly, liquid investments (including restricted assets) with a maturity of three months or less are considered to be cash equivalents.

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018  
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, and Net Position/Fund Balance (Continued)

4. Income Taxes

Central Pennsylvania Digital Learning Foundation, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and did not conduct unrelated business activities. Therefore, Central Pennsylvania Digital Learning Foundation, Inc. has made no provision for federal income taxes in the accompanying financial statements.

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represent a consumption of net position that applies to future periods and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The government has two items that qualify for reporting in this category. They are the deferred outflows resulting from changes in proportions, changes in assumptions, and net difference between projected and actual investment earnings as well as contributions subsequent to the measurement date related to the School's defined benefit pension plan and are reported in the government-wide statement of net position. These amounts are deferred. The deferred outflow resulting from changes in proportions, changes in assumptions, and net difference between projected and actual investment earnings is amortized over the next four years, while the contributions subsequent to the measurement date are reported in the subsequent year. The deferred outflow related to refunding debt is amortized over the shorter life of the refunded or refunding debt. There is also a deferred outflow related to the PSERS OPEB liabilities.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has two types of items that qualifies for reporting in this category. A deferred inflow resulted from the net difference between projected and actual investment earnings, and difference between expected and actual experience and is reported in the government-wide statement of net position. This amount is deferred and is amortized over the next four years. The bond premium is amortized over the shorter of life of the refunded or refunding debt. There is also a deferred inflow related to the PSERS OPEB liabilities.

6. Net Position Flow Assumption

Sometimes the School will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the School's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018  
(CONTINUED)

Note 1: Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, and Net Position/Fund Balance (Continued)

7. Fund Balance Flow Assumptions

Sometimes the School will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the School's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The School itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

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

**Nonspendable** - amounts that cannot be spent because they are in a nonspendable form (e.g., inventory or prepaid expenses) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**Restricted** - amounts limited by (a) external parties, such as creditors, grantors, and donors, or (b) legislation, such as constitutional provisions or enabling legislation.

**Committed** - amounts limited by School Board (e.g., encumbrances or future anticipated costs). The School Board establishes, modifies, and rescinds commitments by passage of an ordinance or resolution, typically through the adoption and amendment of the budget.

**Assigned** - amounts that are intended for a particular purpose, such as a rate stabilization fund or segregation of an amount intended to be used at some time in the future. Assigned fund balance is established by the Board of Trustees through adoption or amendment of the budget as intended for a specific purpose, such as the purchase of capital assets, construction, debt service, or other purposes.

**Unassigned** - amounts available for consumption or not restricted in any manner.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All internally dedicated resources are reported as general revenues rather than as program revenues.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018  
(CONTINUED)

**Note 1: Summary of Significant Accounting Policies** (Continued)

**G. Revenues and Expenditures/Expenses** (Continued)

**2. Compensated Absences**

Under the terms of personnel policies and union contracts, employees of the School accumulate sick, personal, and/or vacation leave hours in varying amounts according to length of service and employee type. These benefits can be available for subsequent use or for payment upon termination or retirement. Accumulated sick, personal and vacation expense to be paid in future periods is accrued when the benefits are earned in the government-wide financial statements. A liability for these amounts is reported in governmental funds only for amounts that have become due and are not yet paid.

**Note 2: Detailed Notes on All Activities and Funds**

**A. Deposits**

Deposits at June 30, 2018, appear in the financial statements as summarized below:

Cash and Cash Equivalents	\$1,933,779
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**Interest Rate Risk**

The School does have an investment policy and acknowledges the risk that the market value of securities will fall due to changes in general interest rates.

**Credit Risk**

State law requirements for School deposits include the following:

1. Obligations of (1) the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, (2) the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth of Pennsylvania, or (3) any political subdivision of the Commonwealth of Pennsylvania, or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.
2. Deposits in savings accounts or time deposits or share accounts of institutions insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation to the extent that such accounts are so insured and, for any amounts above the insured maximum, provided that approved collateral as provided by law, therefore, shall be pledged by the depository.

The School adheres to state statutes and prudent business practice. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of the School.

**Concentrations of Credit Risk**

The School's investment policy does not address concentrations of risk; however, as shown above the certificates of deposits are insured by the Federal Deposit Insurance Corporation.

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**  
**(CONTINUED)**

**Note 2: Detailed Notes on All Activities and Funds (Continued)**

**A. Deposits (Continued)**

**Custodial Credit Risk - Deposits**

In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The School does not have a deposit policy for custodial credit risk but follows state law. The School's bank balance is \$1,965,013. Of the bank balance, \$250,000 is covered by Federal Depository Insurance and \$1,715,013 is collateralized by securities held by the pledging financial institution's trust department or agent, but not in the School's name.

**B. Retirement Plans**

**Pensions**

**1. Summary of Significant Accounting Policies Relative to Pension**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public School Employees' Retirement System (PSERS) and additions to/deductions from PSERS's fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The investments are reported at fair value.

***General Information about the Pension Plan***

**Plan Description**

PSERS is a governmental cost-sharing multi-employer defined benefit pension plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania. The members eligible to participate in the System include all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. PSERS issues a publicly available financial report that can be obtained at [www.psers.pa.gov](http://www.psers.pa.gov).

**Benefits Provided**

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least 1 year of credited service; (b) age 60 with 30 or more years of credited service; or (c) 35 or more years of service regardless of age. Act 120 of 2010 (Act 120) preserves the benefits of existing members and introduced benefit reductions for individuals who become new members on or after July 1, 2011. Act 120 created two new membership classes, Membership Class T-E (Class T-E) and Membership Class T-F (Class T-F). To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of 3 years of service or attain a



CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018  
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

1. Summary of Significant Accounting Policies Relative to Pension (Continued)

*General Information about the Pension Plan* (Continued)

Benefits Provided (Continued)

total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service. Benefits are generally equal to 2% or 2.5%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service. For members whose membership started prior to July 1, 2011, after completion of five years of service, a member's right to the defined benefits is vested and early retirement benefits may be elected. For Class T-E and Class T-F members, the right to benefits is vested after ten years of service.

Participants are eligible for disability retirement benefits after completion of five years of credited service. Such benefits are generally equal to 2% or 2.5%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service, but not less than one-third of such salary nor greater than the benefit the member would have had at normal retirement age. Members over normal retirement age may apply for disability benefits.

Death benefits are payable upon the death of an active member who has reached age 62 with at least one year of credited service (age 65 with at least three years of credited service for Class T-E and Class T-F members) or who has at least five years of credited service (ten years for Class T-E and Class T-F members). Such benefits are actuarially equivalent to the benefit that would have been effective if the member had retired on the day before death.

Contributions

**Member Contributions:**

Active members who joined the System prior to July 22, 1983, contribute at 5.25% (Membership Class T-C) or at 6.50% (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 7.50% (Membership Class T-D) of the member's qualifying compensation.

Members who joined the System after June 30, 2001 and before July 1, 2011, contribute at 7.50% (automatic Membership Class 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.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018  
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

1. Summary of Significant Accounting Policies Relative to Pension (Continued)

*General Information about the Pension Plan* (Continued)

Contributions (Continued)

**Member Contributions:** (Continued)

Members who joined the System after June 30, 2011, automatically contribute at the Membership Class T-E rate of 7.5% (base rate) of the member's qualifying compensation. All new hires after June 30, 2011, who elect Class T-F membership, contribute at 10.3% (base rate) of the member's qualifying compensation. Membership Class T-E and Class T-F are affected by a "shared risk" provision in Act 120 of 2010 that in future fiscal years could cause the Membership Class T-E contribution rate to fluctuate between 7.5% and 9.5% and Membership Class T-F contribution rate to fluctuate between 10.3% and 12.3%.

**Employer Contributions:**

The School's contractually required contribution rate for fiscal year ended June 30, 2018 was 32.57% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the School were \$231,404 for the year ended June 30, 2018.

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the School reported a liability of \$2,222,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by rolling forward the System's total pension liability as of June 30, 2016 to June 30, 2017. The School's proportion of the net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2017, the School's proportion was .0045%, which was an increase of .0028% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the School recognized pension expense of \$278,000. At June 30, 2018, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**  
**(CONTINUED)**

**Note 2: Detailed Notes on All Activities and Funds (Continued)**

**B. Retirement Plans (Continued)**

**Pensions (Continued)**

**2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 17,250	\$ 6,937
Changes in Assumptions	36,812	0
Net difference between projected and actual investment earnings	25,625	( 17,285)
Changes in proportions	294,289	762,750
Contributions subsequent to the measurement date	<u>231,404</u>	<u>0</u>
	<u>\$605,380</u>	<u>\$757,402</u>

The \$231,404 reported as deferred outflows of resources related to pensions resulting from School contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**Year Ended June 30**

2019	\$ 69,176
2020	( 169,887)
2021	( 282,715)

**Actuarial Assumptions**

The total pension liability as of June 30, 2017 was determined by rolling forward the System's total pension liability as of June 30, 2016 to June 30, 2017 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method - Entry Age Normal - level % of pay.
- Investment return - 7.25%, includes inflation at 2.75%.
- Salary growth - Effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018  
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions (Continued)

The pension plan's policy in regard to the allocation of invested plan assets is established and may be amended by the Board. Plan assets are managed with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Public Equity	20.0%	5.1%
Fixed Income	36.0%	2.6%
Commodities	8.0%	3.0%
Absolute Return	10.0%	3.4%
Risk Parity	10.0%	3.8%
Infrastructure/MLPs	8.0%	4.8%
Real Estate	10.0%	3.6%
Alternative Investments	15.0%	6.2%
Cash	3.0%	0.6%
Financing (LIBOR)	( 20.0%)	1.1%
	100.0%	

The above was the Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2017.

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2018  
 (CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Sensitivity of the School's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability, calculated using the discount rate of 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease <u>6.25%</u>	Current Discount Rate <u>7.25%</u>	1% Increase <u>8.25%</u>
School's proportionate share of the net pension liability	\$2,736,000	\$2,222,000	\$1,789,000

Other Postemployment Benefits

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Public School Employees' Retirement System (PSERS) and additions to/deductions from PSERS's fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

*General Information about the Health Insurance Premium Assistance Program*

Health Insurance Premium Assistance Program

The System provides Premium Assistance which, is a governmental cost sharing, multiple-employer other postemployment benefit plan (OPEB) for all eligible retirees who qualify and elect to participate. Employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance Account that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Effective January 1, 2002 under the provisions of Act 9 of 2001, participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Options Program. As of June 30, 2017, there were no assumed future benefit increases to participating eligible retirees.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018  
(CONTINUED)

Note 2: Detailed Notes on All Activities and Funds (Continued)

B. Retirement Plans (Continued)

Pensions (Continued)

2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Premium Assistance Eligibility Criteria

Retirees of the System can participate in the Premium Assistance program if they satisfy the following criteria:

- Have 24 ½ or more years of service, or
- Are a disability retiree, or
- Have 15 or more years of service and retired after reaching superannuation age, and
- Participate in the HOP or employer-sponsored health insurance program.

Pension Plan Description

PSERS is a governmental cost-sharing multiple-employer defined benefit pension plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania. The members eligible to participate in the System include all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. PSERS issues a publicly available financial report that can be obtained at [www.psers.pa.gov](http://www.psers.pa.gov).

Benefits Provided

Participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Options Program. As of June 30, 2017, there were no assumed future benefit increases to participating eligible retirees.

Employer Contributions:

The School's contractually required contribution rate for the fiscal year ended June 30, 2017 was 0.83% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the OPEB plan from the School were \$6,758 for the year ended June 30, 2018.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2018, the School reported a liability of \$92,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by rolling forward the System's total OPEB liability as of June 30, 2016 to June 30, 2017. The School's proportion of the net OPEB liability was

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**  
**(CONTINUED)**

**Note 2: Detailed Notes on All Activities and Funds (Continued)**

**B. Retirement Plans (Continued)**

**Pensions (Continued)**

**2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2018, the School's proportion was .0045 percent, which was a decrease of .0028 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2018, the School recognized OPEB expense of (\$5,000). At June 30, 2018, the School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in Assumptions	\$ 0	\$ 3,000
Changes in Proportion	0	39,000
Contributions Subsequent to the Measurement Date	<u>6,758</u>	<u>0</u>
	<u>\$ 6,758</u>	<u>\$42,000</u>

\$6,758 reported as deferred outflows of resources related to OPEB resulting from School contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

**Year Ended June 30:**

2019	\$14,000
2020	14,000
2021	14,000
2022	0
2023	0
Thereafter	0

**Actuarial Assumptions**

The Total OPEB Liability as of June 30, 2017, was determined by rolling forward the System's Total OPEB Liability as of June 30, 2016 to June 30, 2017 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method - Entry Age Normal - level % of pay.
- Investment return - 3.13% - S&P 20 Year Municipal Bond Rate.

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**  
**(CONTINUED)**

**Note 2: Detailed Notes on All Activities and Funds (Continued)**

**B. Retirement Plans (Continued)**

**Pensions (Continued)**

**2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

**Actuarial Assumptions (Continued)**

- Salary growth - Effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.
- Premium Assistance reimbursement is capped at \$1,200 per year.
- Assumed Healthcare cost trends were applied to retirees with less than \$1,200 in premium assistance per year.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.
- Participation rate:
  - Eligible retirees will elect to participate Pre age 65 at 50%
  - Eligible retirees will elect to participate Post age 65 at 70%

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2015 determined the employer contribution rate for fiscal year 2017.
- Cost Method: Amount necessary to assure solvency of Premium Assistance through the third fiscal year after the valuation date.
- Asset valuation method: Market Value.
- Participation rate: 63% of eligible retirees are assumed to elect premium assistance.
- Mortality rates and retirement ages were based on the RP-2000 Combined Healthy Annuitant Tables with age set back 3 for both males and females for healthy annuitants and for dependent beneficiaries. For disabled annuitants, the RP-2000 Combined Disabled Tables with age set back 7 years for males and 3 years for females for disabled annuitants. (A unisex table based on the RP-2000 Combined Healthy Annuitant Tables with age set back 3 years for both genders assuming the population consists of 25% males and 75% females is used to determine actuarial equivalent benefits.)

Investments consist primarily of short term assets designed to protect the principal of the plan assets. The expected rate of return on OPEB plan investments was determined using the OPEB asset allocation policy and best estimates of geometric real rates of return for each asset class.

The OPEB plan's policy in regard to the allocation of invested plan assets is established and may be amended by the Board. Under the program, as defined in the retirement code employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance Account that are sufficient for the payment of Premium Assistance benefits for each succeeding year.



**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**  
**(CONTINUED)**

**Note 2: Detailed Notes on All Activities and Funds (Continued)**

**B. Retirement Plans (Continued)**

**Pensions (Continued)**

**2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

**Actuarial Assumptions (Continued)**

<u>OPEB - Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	76.4%	0.6%
Fixed Income	<u>23.6%</u>	1.5%
	100.0%	

The above was the Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2017.

**Discount Rate**

The discount rate used to measure the Total OPEB Liability was 3.13%. Under the plan's funding policy, contributions are structured for short term funding of Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of Premium Assistance through the third fiscal year after the actuarial valuation date. The Premium Assistance account is funded to establish reserves that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Due to the short term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments, therefore the plan is considered a "pay-as-you-go" plan. A discount rate of 3.13% which represents the S&P 20 year Municipal Bond Rate at June 30, 2017, was applied to all projected benefit payments to measure the total OPEB liability.

**Sensitivity of the System Net OPEB Liability to Change in Healthcare Cost**

**Trend Rates**

Healthcare cost trends were applied to retirees receiving less than \$1,200 in annual Premium Assistance. As of June 30, 2017, retirees Premium Assistance benefits are not subject to future healthcare cost increases. The annual Premium Assistance reimbursement for qualifying retirees is capped at a maximum of \$1,200. As of June 30, 2016, 91,797 retirees were receiving the maximum amount allowed of \$1,200 per year. As of June 30, 2016, 1,354 members were receiving less than the maximum amount allowed of \$1,200 per year. The actual number of retirees receiving less than the \$1,200 per year cap is a small percentage of the total population and has a minimal impact on Healthcare Cost Trends as depicted below.

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**  
**(CONTINUED)**

**Note 2: Detailed Notes on All Activities and Funds (Continued)**

**B. Retirement Plans (Continued)**

**Pensions (Continued)**

**2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

**Sensitivity of the System Net OPEB Liability to Change in Healthcare Cost Trend Rates (Continued)**

The following presents the System net OPEB liability for June 30, 2017, calculated using current Healthcare cost trends as well as what the System net OPEB liability would be if it health cost trends were 1-percentage point lower or 1-percentage point higher than the current rate:

	<b>Dollar Amounts in Thousands</b>		
	<b><u>1% Decrease</u></b>	<b><u>Current Trend Rate</u></b>	<b><u>1% Increase</u></b>
System Net OPEB Liability	\$104,000	\$ 92,000	\$ 81,000

**Sensitivity of the School's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability, calculated using the discount rate of 3.13%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.13%) or 1-percentage-point higher (4.13%) than the current rate:

	<b><u>1% Decrease 2.13%</u></b>	<b><u>Current Discount Rate 3.13%</u></b>	<b><u>1% Increase 4.13%</u></b>
School's Proportionate Share of the Net OPEB Liability	\$ 92,000	\$ 92,000	\$92,000

**Pension Plan and OPEB Plan Fiduciary Net Position**

Detailed information about PSERS' fiduciary net position is available in PSERS Comprehensive Annual Financial Report which can be found on the System's website at [www.psers.pa.gov](http://www.psers.pa.gov).

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2018  
 (CONTINUED)

**Note 2: Detailed Notes on All Activities and Funds** (Continued)

**B. Retirement Plans** (Continued)

**Pensions** (Continued)

**2. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** (Continued)

**Pension Plan and OPEB Plan Fiduciary Net Position** (Continued)

Condensed summary information of the School's proportionate share of the PSERS assets, liabilities, and net position from the PSERS Comprehensive Annual Financial Report for the year ended June 30, 2017 is as follows:

Assets	\$2,568,600
Liabilities	( 160,790)
Net Position Held in Trust for Benefits	<u>\$2,407,810</u>

As of June 30, 2018, the Center had the following elements related to its PSERS Plan:

Total Pension and OPEB Expense	<u>\$ 295,038</u>
Total Pension and OPEB Expenditures	<u>\$ 260,200</u>

In addition, as of June 30, 2018, the School had a payable of \$85,601 to the PSERS pension plan. The amount of \$63,563 represents the second quarter 2018 required contributions, while \$22,038 represents the liability related to accrued payroll as of June 30, 2018.

**C. Other Significant Commitments**

**Encumbrances**

Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

General Fund	<u>\$0</u>
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**D. Due from Other Governments**

The account represents the \$459,201 due from various school districts at June 30, 2018, who had students that attended Central Pennsylvania Digital Learning Foundation, Inc. charter school during the 2017-2018 school year.

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018**  
**(CONTINUED)**

**Note 2: Detailed Notes on All Activities and Funds (Continued)**

**E. Accumulated Leaves**

**Vacation**

Charter school employees who are required to work on a twelve-month schedule are credited with vacation at rates, which vary with length of service or job classification. Accumulated vacation (for most employee categories) may be taken or paid if the amount is within certain limits. The accumulated vacation for fiscal year 2018 was \$22,914.

**F. Subsequent Events**

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through November 8, 2018, the date the financial statements were available to be issued.

**G. Related Party Transactions**

Appalachia Intermediate Unit 8 provides administrative services to the School for a quarterly fee.

**H. Insurance**

Effective January 1, 2017, the School was self-insured through United Healthcare for both medical and prescription services. There was also stop loss insurance purchased from Unum Life Insurance Co. of America.

The other area of employee related cost that is self-insured is the area of dental and vision care. This plan is provided by Highmark Blue Cross/Blue Shield. The employer is responsible to pay a monthly service fee per employee.

**I. Risk Management**

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

**J. Litigation**

In the normal course of conducting the business affairs and in providing education to the students of the area, the School becomes involved in lawsuits. Management indicates that it is presently not involved in any lawsuits regarding issues and incidents at the School.

**K. Operating Lease**

The School entered into a lease agreement with Appalachia Intermediate Unit 8 to lease space for its offices and operations. The leased facility, referred to as the "Educational Development Center," is located at 580 Foot of Ten Road, Duncansville, Pennsylvania, 16635. The term of this lease began in the 2016-2017 fiscal year and shall continue for a period of ten (10) years with an option to renew at the end of the term. Rent expense for Year 1 and Year 2 is a rate of \$5,300 per month. Beginning in Year 3, the rent will increase each year based upon increases in the Consumer Price Index.

CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018  
(CONTINUED)

**Note 2: Detailed Notes on All Activities and Funds** (Continued)

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

**M. Fund Balance**  
As of June 30, 2018, the governmental fund financial statements fund balances are comprised of the following:

**Nonspendable**

The School has prepaid expenses of \$16,307 classified as nonspendable.

**Spendable**

The School has classified the spendable fund balances as Unassigned and considered each to have been spent when expenditures are incurred.

**Unassigned**

The unassigned fund balance for the general fund is \$2,105,689.

**N. Economic Dependency**

The School is economically dependent on the Commonwealth of Pennsylvania to provide both pass-through federal funds and direct state funds.

**O. Changes in Beginning Net Position**

There was a change in the beginning balance of net position because of GASB #75, which is a new statement of accounting and financial report for postemployment benefits other than pensions. Also, there was an adjustment to the net pension liability.

The following is the detail change to beginning balance of net position of governmental activities in the statement of financial position.

<b><u>Net Position</u></b> - June 30, 2017	(\$805,458)
Adjustment	<u>138,939</u>
<b><u>Net Position</u></b> - June 30, 2017 (Restated)	<u>\$666,519</u>

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
REQUIRED SUPPLEMENTARY INFORMATION  
DEFINED BENEFIT PENSION PLAN INFORMATION  
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'  
RETIREMENT SYSTEM (PSERS)  
SCHEDULE OF SCHOOL'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY**

	<u>As of June 30, 2017 Measurement Date</u>	<u>As of June 30, 2016 Measurement Date</u>	<u>As of June 30, 2015 Measurement Date</u>	<u>As of June 30, 2014 Measurement Date</u>
School's Proportion of the Collective Net Pension Liability	.0045%	.0073%	.0069%	.0043%
School's Proportionate Share of the Collective Net Pension Liability	\$2,222,000	\$3,618,000	\$2,989,000	\$1,702,000
School's Covered Employee Payroll	\$ 603,225	\$ 939,626	\$ 882,454	\$ 550,707
School's Proportionate Share of the Collective Net Pension Liability as a Percentage of its Covered Employee Payroll	368.35%	385.05%	338.71%	309.05%
PSERS' Fiduciary Net Position as a Percentage of the Total Pension Liability	51.84%	50.14%	54.36%	57.24%

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
REQUIRED SUPPLEMENTARY INFORMATION  
DEFINED BENEFIT PENSION PLAN INFORMATION  
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'  
RETIREMENT SYSTEM (PSERS)  
SCHEDULE OF SCHOOL'S CONTRIBUTION**

	<u>For the year ended June 30, 2018</u>	<u>For the year ended June 30, 2017</u>	<u>For the year ended June 30, 2016</u>	<u>For the year ended June 30, 2015</u>
Contractually Required Employer Contribution	\$231,404	\$176,776	\$242,468	\$173,945
Contributions in Relation to the Contractually Required Contribution	( <u>231,404</u> )	( <u>176,776</u> )	( <u>242,468</u> )	( <u>173,945</u> )
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0
School's Covered Employee Payroll	\$748,516	\$600,761	\$939,457	\$898,769
Employer's Contributions in Relation to the Contractually Required Contribution as a Percentage of Covered Employee Payroll	30.9%	29.4%	25.81%	19.35%

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
REQUIRED SUPPLEMENTARY INFORMATION  
DEFINED BENEFIT PENSION PLAN INFORMATION  
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'  
RETIREMENT SYSTEM (PSERS)  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

***Changes in Benefit Terms***

With the passage of Act 5 class T-E and T-F members are now permitted to elect a lump sum payment of member contributions upon retirement.

***Changes in Assumptions Used in Measurement of the Total Pension Liability Beginning June 30, 2017***

None.

***Changes in Assumptions Used in Measurement of the Total Pension Liability Beginning June 30, 2016***

The Investment Rate of Return was adjusted from 7.50% to 7.25%. The inflation assumption was decreased from 3.00% to 2.75%.

Salary growth changed from an effective average of 5.50%, which was comprised of inflation of 3.00%, real wage growth and for merit or seniority increases of 2.50%, to an effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.

Mortality rates were modified from the RP-2000 Combined Healthy Annuitant Tables (male and female) with age set back 3 years for both males and females to the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale. For disabled annuitants the RP-2000 Combined Disabled Tables (male and female) with age set back 7 years for males and 3 years for females to the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

***Method and Assumptions Used in Calculations of Actuarially Determined Contributions***

The actuarially determined contributions are calculated as of the June 30 preceding the fiscal year in which contributions are made. That is, the contribution calculated as of the June 30, 2016 actuarial valuation will be made during the fiscal year ended June 30, 2018. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule:

- Investment return - 7.25%, includes inflation at 2.75% and the real rate of return 4.50%.
- Salary growth - Effective average of 5.00%, which reflects an allowance for inflation of 2.75%, real wage growth and merit or seniority of 2.25%.
- Benefit payments - no postretirement benefit increases assumed in the future.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

***10-Year Reporting Requirements***

Required Supplementary Schedules, as related to pensions, are intended to show information for 10 years. Additional years will be displayed as they become available.

***The Accounting Valuation***

The GASB 67 accounting valuation can be found on PSERS' website at [www.psers.pa.gov](http://www.psers.pa.gov).



**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
REQUIRED SUPPLEMENTARY INFORMATION  
DEFINED BENEFIT OPEB PLAN INFORMATION  
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'  
RETIREMENT SYSTEM (PSERS)  
SCHEDULE OF SCHOOL'S PROPORTIONATE SHARE  
OF THE NET OPEB LIABILITY**

	<u>June 30, 2017</u>
School's Proportion of the Net OPEB Liability	.0045%
School's Proportionate Share of the Net OPEB Liability	\$ 92,000
School's Covered Employee Payroll	\$603,225
School's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Employee Payroll	15.25%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	51.84%

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**DEFINED BENEFIT OPEB PLAN INFORMATION**  
**RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'**  
**RETIREMENT SYSTEM (PSERS)**  
**SCHEDULE OF SCHOOL'S CONTRIBUTION**

	<u>June 30, 2017</u>
Contractually Required Contribution	\$ 6,758
Contributions in Relation to the Contractually Required Contribution	( <u>6,758</u> )
Contribution Deficiency (Excess)	\$ 0
School's Covered Employee Payroll	\$748,576
Contribution as a Percentage of Covered Employee Payroll	.90%

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.  
REQUIRED SUPPLEMENTARY INFORMATION  
DEFINED BENEFIT OPEB LIABILITY INFORMATION  
RELATED TO THE PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES'  
RETIREMENT SYSTEM (PSERS)  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

***Changes in Benefit Terms***

None.

***Changes in Assumptions Used in Measurement of the Total OPEB Liability Beginning June 30, 2017***

The Discount Rate increased from 2.71% to 3.13%.

***Changes in Assumptions Used in Measurement of the Total OPEB Liability Beginning June 30, 2016***

Salary growth changed from an effective average of 5.50%, which was comprised of inflation of 3.00%, real wage growth and for merit or seniority increases of 2.500%, to an effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.

Mortality rates were modified from the RP-2000 Combined Healthy Annuitant Tables (male and female) with age set back 3 years for both males and females to the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale. For disabled annuitants the RP-2000 Combined Disabled Tables (male and female) with age set back 7 years for males and 3 years for females to the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

***Method and Assumptions Used in Calculations of Actuarially Determined Contributions***

The actuarially determined contributions are calculated as of the June 30 preceding the fiscal year in which contributions are made. That is, the contribution calculated as of the June 30, 2016 actuarial valuation will be made during the fiscal year ended June 30, 2018. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule:

- Investment return - 3.13% - 20 year S&P Municipal Bond Rate.
- Salary growth - Effective average of 5.00%, which reflects an allowance for inflation of 2.75%, real wage growth and merit or seniority of 2.25%.
- Benefit payments - no postretirement benefit increases assumed in the future.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.
- Assumed Healthcare cost trends were applied to retirees with less than \$1,200 in premium assistance per year.

***10-Year Reporting Requirements***

Required Supplementary Schedules, as related to OPEB, are intended to show information for 10 years. Additional years will be displayed as they become available.

***The Accounting Valuation***

The GASB 74 accounting valuation can be found on PSERS' website at [www.psers.pa.gov](http://www.psers.pa.gov).

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b><u>Revenues</u></b>				
Local Sources	\$2,390,041	\$2,390,041	\$2,515,194	\$ 125,153
State Sources	22,950	22,950	14,056	( 8,894)
Federal Sources	<u>31,875</u>	<u>31,875</u>	<u>53,671</u>	<u>21,796</u>
Total Revenues	<u>\$2,444,866</u>	<u>\$2,444,866</u>	<u>\$2,582,921</u>	<u>\$ 138,055</u>
<b><u>Expenditures</u></b>				
Regular Programs	\$1,050,414	\$1,050,414	\$1,008,886	\$ 41,528
Special Programs	577,746	577,746	463,722	114,024
Other Instructional Programs	106,747	106,747	92,299	14,448
Pupil Personnel Services	89,104	89,104	89,701	( 597)
Instructional Staff Services	146,678	146,678	162,023	( 15,345)
Administrative Services	223,982	223,982	225,385	( 1,403)
Pupil Health	14,872	14,872	1,929	12,943
Business Services	151,437	151,437	148,610	2,827
Operation of Plant Services	64,600	64,600	63,600	1,000
Central and Other Support Services	<u>19,286</u>	<u>19,286</u>	<u>19,507</u>	<u>( 221)</u>
Total Expenditures	<u>\$2,444,866</u>	<u>\$2,444,866</u>	<u>\$2,275,662</u>	<u>\$ 169,204</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 307,259	\$ 307,259
<b><u>Fund Balances</u></b> - July 1, 2017	<u>0</u>	<u>0</u>	<u>1,814,737</u>	<u>1,814,737</u>
<b><u>Fund Balances</u></b> - June 30, 2018	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$2,121,996</u>	<u>\$2,121,996</u>

**CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION, INC.**  
**NOTES TO REQUIRED SUPPLEMENTAL INFORMATION**  
**JUNE 30, 2018**

**Budgetary Data**

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

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

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

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

**Preliminary Statement of Revenues, Expenditures & Fund Balances**  
**Include ALL Funds**  
**as of June 30, 2019**

Name of School Central PA Digital Learning Foundation

Address of School 580 Foot of Ten Rd. Duncansville, PA 16635

CEO Signature *Dr. Aiko Malynnda Maurer*

**REVENUES**

<b>6000</b>		<b>REVENUE FROM LOCAL SOURCES</b>	
<b>6500</b>		<b>EARNINGS ON INVESTMENTS</b>	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	21518.43
	6520	Dividends on Investments	0
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
<b>6600</b>		<b>FOOD SERVICE REVENUE</b>	
	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	
<b>6700</b>		<b>REVENUES FROM STUDENT ACTIVITIES</b>	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	
<b>6800</b>		<b>REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH</b>	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	56779.6
	6890	Other Revenues from Intermediary Sources	
<b>6900</b>		<b>OTHER REVENUE FROM LOCAL SOURCES</b>	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	2388468.77
	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	6461
	6999	Other Revenues Not Specified Above	4517.78
<b>7000</b>		<b>REVENUE FROM STATE SOURCES</b>	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	
	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
	7330	Health Services (Medical, Dental, Nurse, Act 25)	2728.4
	7340	Unassigned	
	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	
7400		VOCATIONAL TRAINING OF THE UNEMPLOYED	
7500		STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS	
	7502	Dual Enrollment Grants	
	7503	Project 720/High School Reform	
	7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	8475
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	
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	
	7990	Other Technology Grants	
<b>8000</b>		<b>REVENUE FROM FEDERAL SOURCES</b>	

8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	
	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	83832.68
	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	
<b>9000</b>		<b>OTHER FINANCING SOURCES</b>	
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	
<b>TOTAL REVENUES</b>			2572781.66

**Preliminary Statement of Revenues, Expenditures & Fund Balances**  
**Include ALL Funds**  
**as of June 30, 2019**

Name of School **Central PA Digital Learning Foundation**

Address of School **580 Foot of Ten Rd. Duncansville, PA 16635**

CEO Signature *Dr. Aiko Malynnda Maurer*

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

**EXPENDITURES**

<b>1000</b>	<b>INSTRUCTION</b>	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	1013175.13
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	413855.65
1300	VOCATIONAL EDUCATION	37929.63
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	16765.82
1600	ADULT EDUCATION PROGRAMS	0
1700	HIGHER EDUCATION PROGRAMS	0
1800	PRE-KINDERGARTEN	0
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	
	2110 Supervision of Pupil Personnel Services	83814.34
	2120 Guidance Services	
	2130 Attendance Services	
	2140 Psychological Services	
	2150 Speech Pathology and Audiology Services	
	2160 Social Work Services	
	2170 Student Accounting Services	
	2190 Other Pupil Personnel Services	
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	
	2210 Supervision of Educational Media Services	
	2220 Technology Support Services	125625.9
	2230 Educational Television Services	
	2240 Computer-Assisted Instruction Support Services	
	2250 School Library Services	
	2260 Instruction and Curriculum Development Services	21738.75
	2270 Instructional Staff Professional Development Services	49361.35
	2280 Nonpublic Support Services	
2300	SUPPORT SERVICES - ADMINISTRATION	
	2310 Board Services	
	2320 Board Treasurer Services	
	2340 Staff Relations and Negotiations Services	
	2350 Legal Services	
	2360 Office of the Superintendent (Executive Director) Services	228524.71
	2370 Community Relations Services	

	2380	Office of the Principal Services	
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	11985.04
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	135855.79
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	66967.54
	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	28313.47
	2820	Information Services	
	2830	Staff Services	1774.72
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	19707.82
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
<b>3000</b>		<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100		FOOD SERVICES	0
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	0
	3250	School Sponsored Athletics	0
3300		COMMUNITY SERVICES	
	3310	Community Recreation	0
	3320	Civic Services	0
	3330	Public Library Services	0
	3340	Custody and Child Care	0
	3350	Welfare Activities	0
	3390	Other Community Services	0
3400		SCHOLARSHIPS AND AWARDS	0

<b>4000</b>		<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES</b>	
4100		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	0
4200		EXISTING SITE IMPROVEMENT SERVICES	0
4300		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	0
4400		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	0
4500		BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	0
4600		EXISTING BUILDING IMPROVEMENT SERVICES	0
<b>5000</b>		<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100		DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	0
5200		FUND TRANSFERS	0
5300		TRANSFERS INVOLVING COMPONENT UNITS	0
5400		INTRAFUND TRANSFERS OUT	0
5800		SUSPENSE ACCOUNT	0
5900		BUDGETARY RESERVE	0
<b>TOTAL EXPENDITURES</b>			2255395.66

**TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND  
BALANCE AS OF JUNE 30, 2019**



**pennsylvania**  
DEPARTMENT OF EDUCATION

August 13, 2018

**Dr. Malynda Maurer**  
CEO  
Central PA Digital Learning Foundation CS  
721 N. Juniata St., Ste 3  
Hollidaysburg, PA 16648

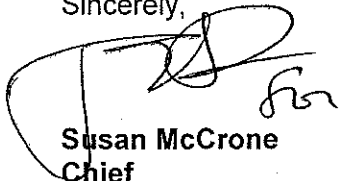
**Dear Dr. Maurer:**

I thank you and your staff for participating in the Federal Programs Consolidated Review for the 2017-18 school year. 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.

You can print off a copy of your completed Monitoring Instrument at <http://www.federalmonitor.com/pa> using the same username and password that you received in your monitoring notification letter sent to you in December/January.

If you have any questions, please feel free to contact your regional coordinator at 717.783.2193. Thank you for your cooperation.

Sincerely,



**Susan McCrone**  
Chief  
Division of Federal Programs

cc: 2017-18 Project File

/ljw



**pennsylvania**  
DEPARTMENT OF EDUCATION

June 15, 2018

**Dr. Malynda Maurer**  
CEO  
Central PA Digital Learning Foundation CS  
721 N. Juniata St., Ste 3  
Hollidaysburg, PA 16648

Dear Dr. Maurer:

I thank you and your staff for participating in the Federal Programs Consolidated Review for the school year 2017-18. This review indicates that your Title I, Title II Part A, Title III (if applicable) and Title IV, Part A programs are in partial compliance with current statute, regulations, and guidance released by the United States Department of Education. Please review the enclosed information and take the necessary steps for your LEA to be in complete compliance. The corrective action due date is listed in the last column and highlighted on the attached spreadsheet. Please submit documentation to:

***Pennsylvania Department of Education***  
***Division of Federal Programs, 5<sup>th</sup> Floor***  
***333 Market Street***  
***Harrisburg, PA 17126***

You can print off a copy of your completed Monitoring Instrument at <http://www.federalmonitor.com/pa> using the same username and password that you received in your monitoring notification letter sent to you in December/January. If you have any questions, please feel free to contact your regional coordinator at 717.783.2193.

Thank you for your cooperation.

Sincerely,

**Susan McCrone**  
Chief  
Division of Federal Programs

cc: 2017-18 Project File  
/ljw

# CAV Home

## This is the 2017-2018 CAV for Central Pennsylvania Digital Learning Foundation C

Topic: Title II Part A - Component I: Title IIA Requirements

Issue: 1. The LEA provides evidence that Title II activities are data driven and that if data indicates a need in higher poverty schools, priority is given to these school(s)

Corrective Action:

Topic: Title II Part A - Component I: Title IIA Requirements

Issue: 2. The LEA provides evidence of stakeholder engagement in the development of Title II activities e.g. parents, community members, schools staff

Corrective Action:

Topic: Title IV, Part A - Component I: Title IV, Part A Student Support and Academic Enrichment Grants

Issue: 1. The LEA involves stakeholders (parents, school staff, and community members) in the planning of the Title IV application and activities.

Corrective Action:

### Documents

No documents are currently available.

Evidence of a needs assessment with data indicating large class sizes or justification for the types of professional development activities offered.

CA Due: 7/27/2018

Ext Date:

Closed:

CA Not Required:

### Monitor Comments

3/29/2018 4:07:59 PM  
Monitor Scot Mato

The needs assessment was done informally by the administration. Dr. Maurer determined some of the teachers lacked the skills necessary to meet expectations and perform their duties as teachers in a cyber charter environment. Dr. Maurer plans to do a more formal needs assessment in preparation for next school year.

Meeting notices, agenda, sign-in sheets, invitations

CA Due: 7/27/2018

Ext Date:

Closed:

CA Not Required:

### Monitor Comments

3/29/2018 4:14:38 PM  
Monitor Scot Mato

Stakeholder input into the development of Title II activities occurred informally.

Meeting notices, agenda, sign-in sheets

CA Due: 7/27/2018

Ext Date:

Closed:

CA Not Required:

### Monitor Comments

3/29/2018 4:27:15 PM  
Monitor Scot Mato

There was no agenda or sign-in sheet documenting stakeholder involvement in the planning of Title IV activities. The LEA plans to involve stakeholders in the planning of Title IV activities in the future.



---

July 27, 2018

Pennsylvania Department of Education  
Division of Federal Programs, 5th Floor  
333 Market Street  
Harrisburg, PA 17126

Dear Mrs. McCrone,

Please accept the following corrective actions to the 2017 Federal Programs Monitoring for the Central PA Digital Learning Foundation Charter School.

**Topic: Title II Part A - Component I: Title IIA Requirements**

**Issue 1:** The LEA provides evidence that Title II activities are data driven and that if data indicates a need in higher poverty schools, priority is given to these school(s).

**Corrective Action:** The LEA will submit data indicating large class sizes or justification for the types of professional development activities offered.

**Corrective Action Response:** Justification for the professional development activities is the previous two years of SPP scores that indicates a need for professional development for curriculum alignment, quality instructional strategies, and student engagement.

- 2015-16 SPP 47.6 with 15 of 20 indicators below 70
- 2016-17 SPP 46.4 with 12 of 16 indicators below 70

\*See attached snapshots of SPP

**Issue 2:** The LEA provides evidence of stakeholder engagement in the development of Title II activities e.g. parents, community members, school staff

**Corrective Action:** The LEA will submit meeting notices, agenda and sign-in sheets, or invitations indicating stakeholder engagement.





---

**Corrective Action Response:** Please see the attached meeting notes, including attendance, for the last two years (June 2017, June 2018) of parent feedback meetings as well as a parent survey conducted in May 2018.

**Topic: Title IV, Part A - Component I, Title IV, Part A Student Support and Academic Enrichment Grants**

**Issue 1:** The LEA involves stakeholders (parents, school staff, and community members) in the planning of the Title IV application and activities.

**Corrective Action:** The LEA will submit meeting notices or agenda and sign-in sheets to demonstrate stakeholder engagement.

**Corrective Action Response:** Please see the attached meeting notes, including attendance, for the last two years (June 2017, June 2018) of parent feedback meetings as well as a parent survey conducted in May 2018.

Please let me know if you have any additional questions or need any additional information for CPDLF to be considered in compliance for Federal Programs.

Sincerely,

*Dr. Aiko Malynda Maurer*

Dr. Aiko Malynda Maurer, CEO  
Federal Programs Coordinator  
[mmaurer@cpdlf.org](mailto:mmaurer@cpdlf.org)

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

**Division of Federal Program  
Consolidated Program Review**

**2017-2018 School Year**

**Central Pennsylvania Digital Learning Foundation C**

**LEA Level Monitoring**

	<u><b>Name</b></u>	<u><b>Phone Number</b></u>	<b>Check if Interviewed</b>
<b>Superintendent:</b>	<u>Dr. Malynda Maurer</u>	<u>(814) 682-5258, ext. 116</u>	<input checked="" type="checkbox"/>
<b>Business Manager:</b>	<u>Ms. Karlie Travis</u>	<u>(814) 940-0223, ext. 1381</u>	<input checked="" type="checkbox"/>
<b>Title I Coordinator:</b>	<u>Dr. Malynda Maurer</u>	<u>(814) 682-5258, ext. 116</u>	<input checked="" type="checkbox"/>
<b>Title II Part A Coordinator:</b>	<u>Dr. Malynda Maurer</u>	<u>(814) 682-5258, ext. 116</u>	<input checked="" type="checkbox"/>
<b>Title III Coordinator:</b>	_____	_____	<input type="checkbox"/>
<b>Title IV Part A Coordinator:</b>	<u>Dr. Malynda Maurer</u>	<u>(814) 682-5258, ext. 116</u>	<input checked="" type="checkbox"/>
<b>Ed-Flex Waiver Review Coordinator:</b>	_____	_____	<input type="checkbox"/>
<b>Title VI-B REAP Coordinator:</b>	_____	_____	<input type="checkbox"/>

**Program(s) Reviewed:**

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

**Program Reviewer(s):** Scott Mato

**Program Review Date:** 03/29/2018

# Title I

## Component I: Appropriately State Certified

The Local Education Agency (LEA) will ensure that all teachers and paraprofessionals working in a program supported with Title I and Title II funds meet applicable State certification and licensure requirements.

Section 1112(c)(6)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. Teachers and paraprofessionals working in a Title I and Title II program are appropriately state certified.	☑	☐	☐	<input type="checkbox"/> List of staff working in the Title I and Title II program and their certifications <input type="checkbox"/> Samples of valid level 1 or 2 certificates with appropriate content areas aligned with class schedules. <input checked="" type="checkbox"/> Emergency permits unacceptable except for charter schools 25% rule <input checked="" type="checkbox"/> Report generated by the LEA data system on staff qualifications		<table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1440 480 1940 529" style="text-align: center;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1440 529 1940 756">           3/29/2018 3:06:04 PM            Monitor Scot Mato            The LEA has one emergency certified teacher. Emergency certificate provided. List of staff and certifications provided.         </td> </tr> </tbody> </table>	Monitor Comments	3/29/2018 3:06:04 PM Monitor Scot Mato The LEA has one emergency certified teacher. Emergency certificate provided. List of staff and certifications provided.
Monitor Comments								
3/29/2018 3:06:04 PM Monitor Scot Mato The LEA has one emergency certified teacher. Emergency certificate provided. List of staff and certifications provided.								
If you have additional comments to make about this section, enter them here:								

## Component II: Equity Plan

The Local Education Agency (LEA) will describe how low-income and minority children enrolled in Title I schools are not served at disproportionate rates by ineffective, out-of-field, or inexperienced teachers.

Section 1111(g)(1)(B)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. The LEA has developed an Equity plan that assures, through the implementation of various strategies, poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers in Title I schools.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Equity Plan</li> <li><input type="checkbox"/> Documentation of annual review of Equity Plan</li> <li><input type="checkbox"/> Teachers are reassigned, if applicable</li> <li><input type="checkbox"/> Changes to union contract are made, if applicable</li> <li><input type="checkbox"/> Sample class schedules with applicable staff and student percentages</li> </ul>		
<p>If you have additional comments to make about this section, enter them here:</p>						

**Component III: Foster Care**

The Local Education Agency (LEA) must develop and implement clear written procedures for how transportation will be provided, arranged, and funded for the duration of the time in foster care.

Section 1111(g)(1)(E)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1. The LEA developed transportation procedures for students in foster care.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Written transportation procedures		<table border="1"> <tr> <th data-bbox="1417 407 1950 456">District Comments</th> </tr> <tr> <td data-bbox="1417 456 1950 618">                     3/6/2018 1:30:00 PM                      CEO Malynda Maurer                      Transportation procedures do not apply as CPDLF is a cyber school.                 </td> </tr> <tr> <th data-bbox="1417 618 1950 667">Monitor Comments</th> </tr> <tr> <td data-bbox="1417 667 1950 829">                     3/29/2018 3:07:10 PM                      Monitor Scot Mato                      The LEA is a cyber charter school.                      Transportation procedures do not apply.                 </td> </tr> </table>	District Comments	3/6/2018 1:30:00 PM CEO Malynda Maurer Transportation procedures do not apply as CPDLF is a cyber school.	Monitor Comments	3/29/2018 3:07:10 PM Monitor Scot Mato The LEA is a cyber charter school. Transportation procedures do not apply.
District Comments										
3/6/2018 1:30:00 PM CEO Malynda Maurer Transportation procedures do not apply as CPDLF is a cyber school.										
Monitor Comments										
3/29/2018 3:07:10 PM Monitor Scot Mato The LEA is a cyber charter school. Transportation procedures do not apply.										
If you have additional comments to make about this section, enter them here:										

### Component IV: Parent and Family Engagement

The LEA may receive funds under this part only if such agency conducts outreach to all parents and family members and implements programs, activities, and procedures for the involvement of parents and family members in programs. Such programs, activities, and procedures shall be planned and implemented with meaningful consultation with parents of Title I students.

Section 1116(a)(1-3)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
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Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
<p>1. LEA has a written Parent and Family Engagement policy and evidence that it is reviewed and updated annually. Required Components:</p> <p>states how the LEA involves parents in the joint development of the Title I Plan (Title I Application)</p> <p>states how the LEA provides the coordination, technical assistance, and other support necessary to assist and build the capacity of all participating schools within the LEA in planning and implementing effective parent involvement and described in Section 1118(e) parent and family involvement activities to improve student academic achievement and school performance</p> <p>states how the LEA coordinates and integrates parent and family engagement strategies under this part with parent and family engagement strategies, with other relevant Federal, State, and local laws and programs</p> <p>states how the LEA conducts with parents an annual evaluation of the content and effectiveness of the parent and family engagement policy in improving the academic quality of all school served under this part, including identifying</p> <ul style="list-style-type: none"> <li>- barriers to greater participation in activities,</li> <li>- the needs of parents and family members to assist with the learning of their children, including engaging with school personnel and teachers</li> <li>- Strategies to support successful school and family interactions</li> </ul> <p>use the findings of the evaluation to design evidence based strategies for more effective parental involvement, and how to revise, if necessary, the parent and family engagement policies</p> <p>involve parents in the activities of the Title I schools</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> LEA Parent and Family Engagement policy, parent meeting agenda and sign in sheet and evidence of distribution, examples - website posting, handbook, mailing, etc.		<table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1520 172 1938 212" style="text-align: center;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1520 212 1938 513"> <p>3/29/2018 3:11:43 PM</p> <p>Monitor Scot Mato</p> <p>The LEA discussed the parent and family engagement policy during a Zoom meeting on May 31, 2017. Parent Engagement meeting agenda and sign-in sheet dated 8/15/17.</p> </td> </tr> </tbody> </table>	Monitor Comments	<p>3/29/2018 3:11:43 PM</p> <p>Monitor Scot Mato</p> <p>The LEA discussed the parent and family engagement policy during a Zoom meeting on May 31, 2017. Parent Engagement meeting agenda and sign-in sheet dated 8/15/17.</p>
Monitor Comments								
<p>3/29/2018 3:11:43 PM</p> <p>Monitor Scot Mato</p> <p>The LEA discussed the parent and family engagement policy during a Zoom meeting on May 31, 2017. Parent Engagement meeting agenda and sign-in sheet dated 8/15/17.</p>								

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
2. Each LEA shall reserve at least one percent of its Title I allocation to assist schools to carry out the activities in this section, unless the LEA receives less than \$500,000 in Title I funds. (This can be marked N/A in the LEA receives less than \$500,000 in Title I funds.)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application, Reservation of Funds		<p style="text-align: center;"><b>District Comments</b></p> <p>3/6/2018 1:31:04 PM CEO Malynda Maurer Does not apply. CPDLF receives less than \$500,000</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 3:20:19 PM Monitor Scot Mato The LEA receives less than \$500,000 Title I funds.</p>
3. Parents and family members of Title I students shall be involved in the decisions regarding how funds reserved are allotted for parental involvement activities. (This can be marked N/A if the LEA did not reserve funds for Parent and Family Engagement)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Agendas and sign in sheets demonstrating parents were included in the decision on how to use the set aside		<p style="text-align: center;"><b>District Comments</b></p> <p>3/6/2018 1:32:55 PM CEO Malynda Maurer Does not apply. CPDLF does not reserve funds for Parent and Family Engagement.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 3:20:46 PM Monitor Scot Mato The Parent and Family engagement set aside does not apply to the LEA.</p>



Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>4. If the LEA receives \$500,000 or more in Title I funds, the set aside funds shall be used to carry out activities and strategies consistent with LEA parent and Family Engagement Policy, including at least one of the following;</p> <ul style="list-style-type: none"> <li>- Supporting schools and nonprofit organizations in providing professional development for LEA and school personnel regarding parent and family engagement strategies</li> <li>- Supporting programs that reach parents and family members at home, in the community, and at school</li> <li>- Disseminating information on best practices focused on parent and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents and family members</li> <li>- Collaborating, or providing subgrants to schools to enable such schools to collaborate with community-based or other organizations or employers with a record of success in improving and increasing parent and family engagement</li> <li>- Engaging in any other activities and strategies that the LEA determines are appropriate and consistent with the Parent and Family Engagement (This can be marked N/A if the LEA received less than \$500,000 in Title I funds.)</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> LEA Parent and Family Engagement policy, parent meeting agenda and sign in sheet		<b>District Comments</b>
						3/6/2018 1:33:22 PM CEO Malynda Maurer Does not apply. CPDLF receives less than \$500,000.
						<b>Monitor Comments</b>
						3/29/2018 3:21:02 PM Monitor Scot Mato The LEA receives less than \$500,000 Title I funds.
<p>5. LEA must conduct an annual evaluation of the content and effectiveness of the parent and family engagement policy use the findings of the evaluation to design evidence-based strategies for more effective parental involvement, and to revise, if necessary, the parent and family engagement policies.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Agendas and sign in sheets from meeting with parents to discuss the evaluation  <input type="checkbox"/> Surveys and collated results to demonstrate evaluation process		<b>Monitor Comments</b>
						3/29/2018 3:23:56 PM Monitor Scot Mato The LEA is a cyber charter school. They discussed the parent and family engagement policy during a Zoom meeting on May 31, 2017.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
If you have additional comments to make about this section, enter them here:						

**Component V: Schoolwide Programs**

A local educational agency may consolidate and use funds under this part, together with other Federal, State, and local funds, in order to upgrade the entire educational program of a school that serves an eligible school attendance area in which not less than 40 percent of the children are from low-income families, or not less than 40 percent of the children enrolled in the school are from such families.

Section 1114

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1. The LEA is consolidating funds (state, local, and federal) in the Schoolwide program. (If not applicable, mark N/A)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Financial reports		<table border="1" style="width: 100%;"> <tr> <th data-bbox="1509 521 1940 570" style="text-align: center;">District Comments</th> </tr> <tr> <td data-bbox="1509 570 1940 732">                     3/6/2018 1:34:39 PM                      CEO Malynda Maurer                      Does not apply. CPDLF does not consolidate funds.                 </td> </tr> <tr> <th data-bbox="1509 732 1940 781" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1509 781 1940 943">                     3/29/2018 3:24:46 PM                      Monitor Scot Mato                      The LEA does not consolidate local, state and federal funds.                 </td> </tr> </table>	District Comments	3/6/2018 1:34:39 PM CEO Malynda Maurer Does not apply. CPDLF does not consolidate funds.	Monitor Comments	3/29/2018 3:24:46 PM Monitor Scot Mato The LEA does not consolidate local, state and federal funds.
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Monitor Comments										
3/29/2018 3:24:46 PM Monitor Scot Mato The LEA does not consolidate local, state and federal funds.										
If you have additional comments to make about this section, enter them here:										

## Component VI: Nonpublic Schools

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

ESEA sections 1117 and 8501, 8503

UGG Sec. 200.313 and 200.320

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA has procedures for provision of services to eligible children attending nonpublic school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated application, Performance Goals section listing nonpublic student's measurable goals and detailing the services provided to nonpublic students.		
2. Consultation has occurred between LEA and nonpublic officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of letters, e-mails, consultation forms, meeting sign-in sheets between LEA and nonpublic officials <input type="checkbox"/> Consolidated application Nonpublic Involvement section showing record of contacts between LEA and nonpublic schools		
3. The results of agreement following consultation have been transmitted to the SEAs equitable services ombudsman.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Affirmation of Consultation <input type="checkbox"/> eGrants affirmation upload <input type="checkbox"/> LEA documentation that consultation has, or attempts at such consultation have, taken place (see Additional Evidence required ONLY if the nonpublic official fails to sign the affirmation).	<input type="checkbox"/> Return Receipt mail card <input type="checkbox"/> Certified Letter postage receipt	
4. LEA regularly monitors the provision of Title I services to nonpublic students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Nonpublic school visitation documentation by LEA		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
5. LEA is evaluating the Title I program serving nonpublic school students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Evaluation data <input type="checkbox"/> Needs assessment survey form and collated results <input type="checkbox"/> Assessment data		
6. Nonpublic school students are receiving equitable services as discussed during consultation and Parent & Family Engagement if allocation is \$500,000 and over.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Non-Public Organizations Summary and Non-Public Institutions sections of eGrants <input type="checkbox"/> Announcements/sign-in sheets for Parent & Family Engagement opportunities for nonpublic teachers and parents if required		
7. LEA has budgets that document appropriate set-asides.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Title I budget / Budget Summary section of eGrants		
8. LEAs are properly monitoring the distribution and use of equipment and supplies purchased for the purposes of providing equitable services to eligible private school students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Inventory list of items purchased with Title I A nonpublic funds <input type="checkbox"/> Documentation that a physical inventory is conducted annually at the end of the school year		
9. LEA has third-party contracts (per Uniform Grants Guidance / Procurement procedures) that include the proportionate share of Title I funds determined by eGrants.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of third-party contracts that include a breakdown of instructional costs, amount of services to be delivered, and administrative costs for nonpublic schools		
10. LEA has Title I complaint procedures available for nonpublic schools	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of complaint procedure and verification of distribution to nonpublic schools		
If you have additional comments to make about this section, enter them here:						

**Component VII: General Fiscal Requirements/Uniform Grants Guidance (UGG)**

Fiscal monitoring is different than program monitoring: Fiscal monitoring will include a review of a subgrantees financial operations, which may include a review of internal controls for program funds in accordance with state and federal requirements, an examination of principles, laws and regulations, and a determination of whether costs are reasonable and necessary to achieve program objectives. This activity involves an assessment of financial statements, records, and procedures. It is similar to an audit, but has a lesser degree of detail and depth and, usually, a higher degree of frequency.

Fiscal monitoring includes, but is not limited to:

- Reviewing a random sample (usually 3-5 per program) of invoices or bills for expenditures charged to the program to determine if appropriate units of measure are reported and that costs (units x rate) are correct and that costs align with grant objectives and were approved in the application for funds.
- Comparing budgets or budget limits to actual costs to determine if the LEAs expenditures are likely to be more or less than budgeted
- Obtaining documentation that services billed or items purchased were actually delivered according to the contract
- Comparing invoices with supporting documentation to determine that costs were allowable, necessary, and allocable.

An expenditure is allowable if it is an approved use of funds under the statute or regulations governing a program and meet the intent of the program.

An expenditure is necessary if it is part of an approved application for funding.

An expenditure is allocable to the extent that the expenditure is used to meet the intent of the grant program (costs are pro-rated across grants if used to meet several grant program objectives).

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. Audits</p> <p>The SEA ensures that the State and the LEAs are audited annually, if required, and that all corrective actions identified through this process are fully implemented</p> <p>Uniform Grants Guidance Section 200.501</p>	<p>1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Two most recent audit reports (federal programs only)</p> <p><input type="checkbox"/> LEA response to findings</p> <p><input type="checkbox"/> PDE follow-up review of findings</p> <p><input type="checkbox"/> Independent auditor report shows that LEA has completed all corrective actions</p>		<p style="text-align: center;"><b>District Comments</b></p> <p>3/15/2018 6:34:18 AM CEO Malynda Maurer Does not apply. We are under the threshold of funds received to qualify for a single audit.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 3:28:36 PM Monitor Scot Mato The LEA receives less than a total of \$750,000 in federal funds and is exempt from single audits.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
2. Equipment and Related Property UGG Sec. 200.313	1. LEA maintains Inventory records, purchase orders and receipts for equipment (over \$1500) purchased and Computing Devices and Special Purpose Equipment (\$300 - \$1499)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Inventory list of items purchased with Title I A and D, Title II, Title III, and Title IV		<p align="center"><b>District Comments</b></p> <p>3/12/2018 11:01:23 AM CEO Malynda Maurer Does not apply. CPDLF does not use Title funds to purchase equipment.</p> <p align="center"><b>Monitor Comments</b></p> <p>3/29/2018 3:31:48 PM Monitor Scot Mato This item was discussed in a phone call with RC Fry, the LEA and the monitor during the monitoring visit. The LEA does not have a policy specific to Equipment and Related property. Agreement was to mark it N/A for further review by the RC. The LEA does not spend federal money on equipment and related property. The LEA's UGG policies were written by the LEA's attorney. There was not a section in the policies specific to equipment and related property. RC Fry explained the UGG policies are available on the PAFPC website.</p>



Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	2. LEA conducts a physical inventory of all items every two years	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation that physical inventory was conducted within the last two years		<p style="text-align: center;"><b>District Comments</b></p> <p>3/12/2018 12:31:32 PM CEO Malynda Maurer Does not apply. CPDLF does not use Title funds to purchase equipment.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 3:32:12 PM Monitor Scot Mato LEA and the monitor during the monitoring visit. The LEA does not have a policy specific to Equipment and Related property. Agreement was to mark it N/A for further review by the RC. The LEA does not spend federal money on equipment and related property and there is no need for an inventory.</p>
3. Obligating Funds UGG Sec. 200.309	1. LEA began obligating funds on or after the programs approved date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation that program funds were not spent prior to program approval date		<p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 3:36:11 PM Monitor Scot Mato The Consolidated Application was approved in September. The LEA started spending funds in October.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
4. Record Retention UGG Sec. 200.333	1. Federal program records are maintained for a period of 7 years (current year plus 6 prior)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation that records are maintained for a period of seven years				
5. Performance Goal Reporting Verification UGG 200.328	1. LEA has submitted the Performance Goal Output Report for Title I, Title ID, and/or Title III Immigrant and EL, where applicable.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application, Performance Goal Output Report in Title I, Title ID, and/or Title III Immigrant and EL.		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>3/29/2018 3:36:51 PM Monitor Scot Mato The Performance Goal Report was dated March 26, 2018.</td> </tr> </tbody> </table>	Monitor Comments	3/29/2018 3:36:51 PM Monitor Scot Mato The Performance Goal Report was dated March 26, 2018.
Monitor Comments									
3/29/2018 3:36:51 PM Monitor Scot Mato The Performance Goal Report was dated March 26, 2018.									
	2. Backup documentation exists for the performance goal report that aligns with the data indicated in the goals that would be used to determine success.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Data reports/summaries		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>3/29/2018 3:37:18 PM Monitor Scot Mato Data supporting the performance goal report was provided.</td> </tr> </tbody> </table>	Monitor Comments	3/29/2018 3:37:18 PM Monitor Scot Mato Data supporting the performance goal report was provided.
Monitor Comments									
3/29/2018 3:37:18 PM Monitor Scot Mato Data supporting the performance goal report was provided.									
6. Conflict of Interest UGG Sec 200.112	<p>1. Conflict of Interest Requirement - the non-federal entity must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with the applicable Federal awarding agency policy, which includes:</p> <p>Standards of Conduct - (covering conflicts of interest when governing the actions of its employees engaged in the selection award and administration of contracts)</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Board Approved policy, <input type="checkbox"/> self-disclosure form, <input type="checkbox"/> resolution form or other evidence of how it was resolved (waived, or disciplinary actions taken)		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>3/29/2018 3:37:51 PM Monitor Scot Mato The Conflict of Interest Policy as approved on June 8, 2017.</td> </tr> </tbody> </table>	Monitor Comments	3/29/2018 3:37:51 PM Monitor Scot Mato The Conflict of Interest Policy as approved on June 8, 2017.
Monitor Comments									
3/29/2018 3:37:51 PM Monitor Scot Mato The Conflict of Interest Policy as approved on June 8, 2017.									

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	<p>Organizational Conflicts- (relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization)</p> <p>Disciplinary Actions- (actions taken against an individual who violates the standards of conduct)</p> <p>Mandatory Disclosure- (potential conflict disclosed in writing)</p>						

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
7. Allowability of Costs UGG Sec 200.43	<p>1. Allowability of Costs Requirement Expenditures must be aligned with approved budgeted items and when determining how the District expends its funds the procedures must include the following cost principles:</p> <p>Necessary, reasonable and allocable</p> <p>Conform with federal law and grant terms</p> <p>Consistent with state and local policies</p> <p>Adequately documented</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Review program expenditures</p> <p><input type="checkbox"/> Review Allowability of Costs Procedures to check for internal controls relating to bulleted items.</p>		

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
8. Procurement UGG Sec 200.300	<p>1. Procurement the LEA maintains purchasing procedures</p> <p>Micro-purchases (purchase up to \$3,500)</p> <p>Small Purchase (between \$3,500-\$150,000)</p> <p>Sealed Bids (purchases over \$150,000 with formal advertising)</p> <p>Competitive Proposals (more than one source submitting a proposal)</p> <p>Non-competitive Proposals i.e. Sole Source (Solicitation of a proposal from only one source)</p> <p>Note: if opting to take procurement extension mark N/A, and answer question 9.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Procurement procedures exist and include the specific procedures to be followed internally for the five procurement levels</p> <p><input type="checkbox"/> Evidence that procurement procedures were followed for 3-5 tested random expenditures.</p>		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td> <p>3/29/2018 3:39:39 PM</p> <p>Monitor Scot Mato</p> <p>Procurement procedures dated March 8, 2018 were provided.</p> </td> </tr> </tbody> </table>	Monitor Comments	<p>3/29/2018 3:39:39 PM</p> <p>Monitor Scot Mato</p> <p>Procurement procedures dated March 8, 2018 were provided.</p>
Monitor Comments									
<p>3/29/2018 3:39:39 PM</p> <p>Monitor Scot Mato</p> <p>Procurement procedures dated March 8, 2018 were provided.</p>									

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
9. Procurement extension  EDGAR 80.36	1. Procurement the LEA must still maintain procurement procedures using more restrict thresholds:  Any expenditure under \$100,000 price or rate quotes obtained by adequate number of qualified sources  Bids obtained for costs over \$100,000  Note: if opting not to take procurement extension mark N/A, and answer question 8.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Procurement procedures exist and include the specific procedures to be followed internally for the five procurement levels and documentation that LEA is taking the Procurement extension		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center; background-color: #cccccc;">District Comments</th> </tr> <tr> <td>           3/12/2018 11:19:37 AM            CEO Malynda Maurer            Does not apply. CPDLF did not request an extension.         </td> </tr> <tr> <th style="text-align: center; background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td>           3/29/2018 3:43:17 PM            Monitor Scot Mato            Procurement extension does not apply. The LEA did not request an extension.         </td> </tr> </table>	District Comments	3/12/2018 11:19:37 AM CEO Malynda Maurer Does not apply. CPDLF did not request an extension.	Monitor Comments	3/29/2018 3:43:17 PM Monitor Scot Mato Procurement extension does not apply. The LEA did not request an extension.
District Comments											
3/12/2018 11:19:37 AM CEO Malynda Maurer Does not apply. CPDLF did not request an extension.											
Monitor Comments											
3/29/2018 3:43:17 PM Monitor Scot Mato Procurement extension does not apply. The LEA did not request an extension.											

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
10. Cash Management UGG Sec 200.305	<p>1. Cash Management the District must maintain written procedures to implement the following cash management requirements:</p> <p>Reimbursements explain what happens if the District is initially charging federal grant expenditures to nonfederal funds</p> <p>Advances explain what happens if the District receives advance payments of federal grant funds</p> <p>Interest explain how the District will manage interest earned on federal grant awards</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Procedures are available that address the three components</p> <p><input type="checkbox"/> Evidence that LEA returned interest earned in excess of \$500 to federal government, if applicable</p>		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>3/29/2018 3:44:05 PM Monitor Scot Mato Cash Management procedures date June 8, 2017 provided.</td> </tr> </tbody> </table>	Monitor Comments	3/29/2018 3:44:05 PM Monitor Scot Mato Cash Management procedures date June 8, 2017 provided.
Monitor Comments									
3/29/2018 3:44:05 PM Monitor Scot Mato Cash Management procedures date June 8, 2017 provided.									

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
11. Travel Reimbursement UGG Sec 200.474	<p>1. Travel the District must have written travel policies for travel costs to be allowable</p> <p>Types of travel (single day, overnight or out-of-state)</p> <p>What expenses may be reimbursed (food, lodging, transportation, airfare)</p> <p>What type of documentation is needed for reimbursement (pre-approval travel form, receipts, post travel form)</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Board approved policies available for review <input type="checkbox"/> Samples of travel requests reviewed followed policy <input type="checkbox"/> Prior written approval was obtained by PDE for out of state travel		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>3/29/2018 3:45:23 PM Monitor Scot Mato Travel Reimbursement policy dated September 8, 2016 provided.</td> </tr> </tbody> </table>	Monitor Comments	3/29/2018 3:45:23 PM Monitor Scot Mato Travel Reimbursement policy dated September 8, 2016 provided.
Monitor Comments									
3/29/2018 3:45:23 PM Monitor Scot Mato Travel Reimbursement policy dated September 8, 2016 provided.									



Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
12. Prior Written Approval for Various Expenditures	<p>1. LEA must obtain prior written approval for the following expenditures:</p> <p>Salaries of Administrative Staff (Clerical and Federal Program Coordinators) (200.413(c))</p> <p>Out of State Travel for workshops/conferences (200.474)</p> <p>Entertainment Costs (200.438)</p> <p>Equipment (200.439)</p> <p>Student Activity Costs</p> <p>Memberships, subscriptions, and Professional Activities (200.454)</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Items were included in approved consolidated application budgets and/or narratives</p> <p><input checked="" type="checkbox"/> Emails or other correspondence with regional coordinator requesting and receiving approval for expenditures.</p>		<p><b>Monitor Comments</b></p> <p>3/29/2018 3:46:11 PM</p> <p>Monitor Scot Mato</p> <p>Email from RC Fry giving prior approval provided. Email dated February 14, 2018.</p>
<p>13. Carryover</p> <p>The LEA complies with the carryover provisions of Title I.</p> <p>Sec. 1127 ESEA</p>	<p>1. LEAs with Title I allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Consolidated Application Carryover section</p> <p><input type="checkbox"/> Waiver request and Carryover Waiver Approval Letter</p>		<p><b>District Comments</b></p> <p>3/12/2018 11:45:11 AM</p> <p>CEO Malynda Maurer</p> <p>Does not apply. CPDLF does not receive \$50,000 in Title I funds.</p> <p><b>Monitor Comments</b></p> <p>3/29/2018 3:46:35 PM</p> <p>Monitor Scot Mato</p> <p>The LEA receives less than \$50,000 a year.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>14. Rank Order</p> <p>The LEA ensures that it complies with the requirements of Title I when allocating funds to eligible school attendance areas or schools in rank order of poverty based on the number of children from low-income families who reside in an eligible school attendance area.</p> <p>Sec. 1007 ESEA, amends Sec. 1113 ESEA</p>	<p>1. The LEA is serving all buildings over 75% low-income, regardless of grade span, in rank order. Buildings below 75% can be served in rank order in two manners, either still in rank order regardless of grade span, or by rank order within grade span"</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application, Selection of Schools		<p><b>District Comments</b></p> <p>3/6/2018 1:44:23 PM CEO Malynda Maurer Does not apply. CPDLF consists of one building.</p> <p><b>Monitor Comments</b></p> <p>3/29/2018 3:47:50 PM Monitor Scot Mato The LEA is a k-12 cyber charter school. Rank order does not apply.</p>
	<p>2. Buildings above 75% low-income must be served and can only not be served after written approval has been established by PDE. The same analysis should occur for buildings below 75% regardless of grade span when that ranking methodology is chosen, and when the ranking by grade span methodology is chosen then this analysis should occur within any established grade span.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application, Selection of Schools		<p><b>District Comments</b></p> <p>3/6/2018 1:44:55 PM CEO Malynda Maurer Does not apply. CPDLF consists of one building.</p> <p><b>Monitor Comments</b></p> <p>3/29/2018 3:47:59 PM Monitor Scot Mato The LEA is a k-12 cyber charter school. Rank order does not apply.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	3. High schools (grades 9-12) may be served out of rank order at the discretion of the LEA. In this case, any High School that is over 50% low-income shall be treated and ranked as if it is at the 75% low-income level. In this manner a High School would have to be served in rank order regardless of grade span as it would be considered to be at the 75% level.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application, Selection of Schools		<p style="text-align: center;"><b>District Comments</b></p> <p>3/6/2018 1:45:13 PM CEO Malynda Maurer Does not apply. CPDLF consists of one building.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 3:48:11 PM Monitor Scot Mato The LEA is a k-12 cyber charter school. Rank order does not apply.</p>
	4. Allocations to each eligible school remain in rank order per the method established during the Consolidated Application submission and as analyzed in the bullets above, however variance in per pupil expenditure may vary and may only be in an anticipated format as this analysis is occurring mid-year	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> The Title I budget, including specific salary and benefits for personnel and supply orders for actual and anticipated expenditures, must be used for this analysis		<p style="text-align: center;"><b>District Comments</b></p> <p>3/6/2018 1:45:35 PM CEO Malynda Maurer Does not apply. CPDLF consists of one building.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 3:48:25 PM Monitor Scot Mato The LEA is a k-12 cyber charter school. Rank order does not apply.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	5. Pre-kindergarten children are excluded from the poverty count of any school	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> PIMS Report on Economically Disadvantaged		<p style="text-align: center;"><b>District Comments</b></p> <p>3/6/2018 1:46:00 PM CEO Malynda Maurer Does not apply. CPDLF does not have pre-kindergarten.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 3:48:53 PM Monitor Scot Mato The LEA does not have a pre-kindergarten program.</p>
<p>15. Supplement/Supplant</p> <p>The LEA ensures that Title funds are used only to supplement or increase non-Federal sources used for the education of participating students and not to supplant funds from non-Federal sources.</p> <p>Sec. 1012 of ESSA amending Sec. 1118 of ESEA</p>	1. LEA approved budget and records of expenditures of Title funds at the district level match.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Title I A and D, Title II and Title III, and Title IV budgets  <input checked="" type="checkbox"/> LEA budget  <input type="checkbox"/> Statement of Expenditures for Title I A and D, Title II, Title III, and Title IV  <input type="checkbox"/> Documentation of LEA methodology for allocating state and local funds to buildings.		

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	2. For Schoolwide Programs Funds should add to (supplement) and not replace (supplant) state and local funds in the building.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Statement of federal, state and local allocations for past two years <input checked="" type="checkbox"/> Federal expenditures match Schoolwide Plan activities <input type="checkbox"/> MOE letter <input type="checkbox"/> Documentation of LEA methodology for allocating state and local funds to buildings.						
	3. For Targeted Assistance Programs Funds should add to (supplement) and not replace (supplant) state and local funds in the building.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Federal expenditures match Consolidated Application <input type="checkbox"/> Documentation of LEA methodology for allocating state and local funds to buildings. <input type="checkbox"/> Evidence of intent of Title I being met through availability of services to students at-risk of failing.		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>3/6/2018 1:46:51 PM CEO Malynda Maurer Does not apply. CPDLF is not a targeted entity.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>3/29/2018 3:49:24 PM Monitor Scot Mato The LEA does not operate a targeted assistance program.</td> </tr> </tbody> </table>	District Comments	3/6/2018 1:46:51 PM CEO Malynda Maurer Does not apply. CPDLF is not a targeted entity.	Monitor Comments	3/29/2018 3:49:24 PM Monitor Scot Mato The LEA does not operate a targeted assistance program.
District Comments											
3/6/2018 1:46:51 PM CEO Malynda Maurer Does not apply. CPDLF is not a targeted entity.											
Monitor Comments											
3/29/2018 3:49:24 PM Monitor Scot Mato The LEA does not operate a targeted assistance program.											
16. Comparability  The LEA complies with the comparability provisions of Title I.  Sec 1120A(c)	1. Title I Comparability Report comparing Title I schools to non-Title I schools reported to SEA annually in Pennsylvania and submitted by November 15	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Detailed Data Sheet and Assurance page <input type="checkbox"/> Support data housed at the LEA (individual school lists with staff names attached to the positions counted and excluded) <input checked="" type="checkbox"/> Assurance page for those LEAs that are exempt						

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
17. Maintenance of Effort (MOE)	1. LEAs combined fiscal effort per student on the aggregate expenditures of the LEA from the preceding year must not be less than 90% of the second preceding year	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Maintenance of Effort Letter indicating compliance/non-compliance		<p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 3:51:07 PM Monitor Scot Mato Maintenance of Effort letter dated September 9, 2017 provided.</p>
18. Compliance to Reservations  The LEA complies with requirements regarding the reservation of funds.  Sec. 1113 ESEA, 42 U.S.C 11432  Sec. 9103	1. The LEA has reserved funds for Homeless students at both Title I served and non-Title I served buildings. This is a district-level reservation.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application Reservation of Funds page <input type="checkbox"/> Consolidated Application Title I budget <input type="checkbox"/> Statement of expenditures for homeless		<p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 3:52:41 PM Monitor Scot Mato The LEA is a cyber charter school and does not specifically set aside funds for homeless students.</p>
	2. LEA reserved appropriate funds for Neglected Institution served.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application Reservation of Funds page <input type="checkbox"/> Consolidated Application Title I budget <input type="checkbox"/> Statement of expenditures for Neglected Institution		<p style="text-align: center;"><b>District Comments</b></p> <p>3/6/2018 1:49:50 PM CEO Malynda Maurer Does not apply. CPDLF does not reserve funds for Neglected Institution.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 3:53:11 PM Monitor Scot Mato The LEA does not serve any neglected institutions.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	3. The LEA has reserved funds for Foster students at both Title I served and non-Title I served buildings. This is a district-level reservation. (If not used, select NA)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application Reservation of Funds page <input type="checkbox"/> Consolidated Application Title I budget <input type="checkbox"/> Statement of expenditures for Foster		<p style="text-align: center;"><b>District Comments</b></p> 3/6/2018 1:50:22 PM CEO Malynda Maurer Does not apply. CPDLF does not reserve funds for Foster students. <p style="text-align: center;"><b>Monitor Comments</b></p> 3/29/2018 3:53:50 PM Monitor Scot Mato The LEA is a cyber charter school and does not specifically set aside funds for foster students.
	4. If LEA has indicated the use of the Salary and Fringe Benefit set-aside on the Reservation of Funds worksheet, does documentation exist to show how the calculation was derived and shows how the set-aside amount was allocated back to the appropriate Title I school? (If not used, select NA)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application Reservation of Funds <input type="checkbox"/> Spreadsheet demonstrating calculations		<p style="text-align: center;"><b>District Comments</b></p> 3/6/2018 1:52:03 PM CEO Malynda Maurer Does not apply. CPDLF does not use the Salary and Fringe Benefit set-aside. <p style="text-align: center;"><b>Monitor Comments</b></p> 3/29/2018 3:54:43 PM Monitor Scot Mato The LEA does not set aside funds for salary and benefit.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	5. The LEA may reserve funds at the LEA-level for Priority and Focus schools and associated requirements. The LEA does NOT need to reserve 20% for Priority and Focus schools (only applies to those LEAs that set aside 20%, all others mark N/A)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application Reservation of Funds page <input type="checkbox"/> Statement of expenditures for interventions		<b>District Comments</b> 3/6/2018 1:53:21 PM CEO Malynda Maurer Does not apply. CPDLF does not reserve funds for Priority and Focus schools. <b>Monitor Comments</b> 3/29/2018 3:57:01 PM Monitor Scot Mato The LEA does not have a focus or priority school.
	6. LEAs receiving more than \$500,000 in Title I funds have reserved a minimum of 1% of the allocation for parent and family engagement and have distributed a minimum of 90% of those funds to the school level. A LEA may reserve more than 1% of the allocation. The 90% building-level allocation rule is only applicable against the original 1%, not any percentage above	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application, Reservation of Funds <input type="checkbox"/> Procedure for allocation of at least 90% of Parent and Family Engagement funds to the school level must be demonstrated and applicable expenditures provided as evidence of compliance	<input checked="" type="checkbox"/>	<b>District Comments</b> 3/6/2018 1:54:24 PM CEO Malynda Maurer Does not apply. CPDLF receives less than \$500,000 in Title I funds. <b>Monitor Comments</b> 3/29/2018 3:57:24 PM Monitor Scot Mato The LEA receives less than \$500,000 in Title I funds.



Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
19. Title I, Part D Subpart 2: Sec. 1424	1. LEA spends Title I, Part D funds on allowable, supplemental, and educational activities at the selected delinquent institution(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Statement of expenditures for delinquent		<p style="text-align: center;"><b>District Comments</b></p> <p>3/6/2018 1:55:08 PM CEO Malynda Maurer Does not apply. CPDLF does not participate.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 3:57:49 PM Monitor Scot Mato The LEA does not serve any delinquent institutions.</p>
20. Community Eligibility Provision (CEP) 7 CFR 245.9(f)(7)(iii)	<p>1. Did your LEA have schools that participated in the Community Eligibility Provision (CEP) during the 16-17 SY? This is asked for 17-18 monitoring because data from the previous year is used for the current year Selection of Schools and Nonpublic Equitable Share data</p> <p>Note: If your LEA has schools that have adopted CEP for the first time during the 17-18 SY this answer is no.</p> <p>Note: If a no answer the remaining questions can be marked N/A.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application Selection of Schools		<p style="text-align: center;"><b>District Comments</b></p> <p>3/6/2018 1:56:03 PM CEO Malynda Maurer Does not apply. CPDLF does not participate in CES.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 3:58:19 PM Monitor Scot Mato The LEA does not participate in the Community Eligibility Provision.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	2. Were all buildings in 16-17 CEP or were some CEP and others non-CEP? If all schools CEP, select MET. If not, select N/A, then discuss per bullet 3 how data was made uniform.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application Selection of Schools		<p style="text-align: center;"><b>District Comments</b></p> <p>3/6/2018 1:56:31 PM CEO Malynda Maurer Does not apply. CPDLF does not participate in CES.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 3:58:24 PM Monitor Scot Mato The LEA does not participate in the Community Eligibility Provision.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	3. LEA has a data source/process that was used to ensure that CEP building low-income data was uniform with other non-CEP buildings and/or was equitable in regard to nonpublic schools	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application Selection of Schools <input type="checkbox"/> The 1.6 multiplier was applied against CEP data from participating schools to make it uniform with traditional Free and Reduced Lunch data at non-CEP schools. <input type="checkbox"/> Raw CEP/Direct Certification (DC) data was utilized at all schools in a uniform manner without a multiplier and regardless of whether or not a school was CEP participating or not. <input type="checkbox"/> A survey that looked like the old Free and Reduced lunch survey but which made clear that it was not a requirement of the food subsidy program was sent to participating CEP schools. Non-CEP schools would use the traditional free and reduced forms.		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center; background-color: #cccccc;">District Comments</th> </tr> <tr> <td>3/6/2018 1:56:47 PM CEO Malynda Maurer Does not apply. CPDLF does not participate in CES.</td> </tr> <tr> <th style="text-align: center; background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td>3/29/2018 3:58:31 PM Monitor Scot Mato The LEA does not participate in the Community Eligibility Provision.</td> </tr> </table>	District Comments	3/6/2018 1:56:47 PM CEO Malynda Maurer Does not apply. CPDLF does not participate in CES.	Monitor Comments	3/29/2018 3:58:31 PM Monitor Scot Mato The LEA does not participate in the Community Eligibility Provision.
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Monitor Comments											
3/29/2018 3:58:31 PM Monitor Scot Mato The LEA does not participate in the Community Eligibility Provision.											

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
21. Transferability Sec 5103(b)	1. Up to 100% of Title II and IV funds can be transferred. Funds can be transferred into Title I and Title III but not out of either subprogram. Title IIA and IV can transfer between programs.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Expenditures aligned to transferred into subprogram  <input type="checkbox"/> Consolidated Application, Transferability page		<p style="text-align: center;"><b>District Comments</b></p> 3/12/2018 1:20:23 PM CEO Malynda Maurer Does not apply. CPDLF has not done any transfers between grants. They are all separated.  <p style="text-align: center;"><b>Monitor Comments</b></p> 3/29/2018 3:59:04 PM Monitor Scot Mato The LEA has not transferred any of the federal grants money.
	2. Evidence of Non-public school consultation to discuss transferred amounts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Agendas/sign in sheets <input type="checkbox"/> Emails <input type="checkbox"/> Other documentation to reflect consultation occurred		<p style="text-align: center;"><b>District Comments</b></p> 3/12/2018 1:20:28 PM CEO Malynda Maurer Does not apply. CPDLF has not done any transfers between grants. They are all separated.  <p style="text-align: center;"><b>Monitor Comments</b></p> 3/29/2018 3:59:41 PM Monitor Scot Mato The LEA does not have a non-public school and the LEA has not transferred any of the federal grants money.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>If you have additional comments to make about this section, enter them here:</p>							

**Component VIII: Supplement not Supplant**

Sect. 1118(b)(2)

Description	Requirements	Response				Comments
		1	2	3		
Methodology to Allocate State and Local Funds	1. Federal funds must be used to supplement and in no case supplant state and local resources. LEAs must show methodology used to allocate State and local funds is the same as it would be in the absence of Title I funds. This is an LEA decision, and PDE does not prescribe methods. Please explain your methodology used at the LEA level to allocate funds equitable to schools despite Title I status.	CPDLF uses Title funds primarily for Professional Development costs and costs for interventions. These costs are supplemental and would not occur if we did not have Title funds. We are a cyber school classified as School-Wide with only one building so equitable allocation does not apply.				

## Title II Part A

### Component I: Title IIA Requirements

The purpose of this title is to provide grants to State educational agencies and subgrants to local educational agencies to (1) increase student achievement consistent with the challenging State academic standards; (2) improve the quality and effectiveness of teachers, principals, and other school leaders; (3) increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and (4) provide low-income and minority students greater access to effective teachers, principals, and other school leaders.

Sec. 2001

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA provides evidence that Title II activities are data driven and that if data indicates a need in higher poverty schools, priority is given to these school(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Evidence of a needs assessment with data indicating large class sizes or justification for the types of professional development activities offered.		<p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 4:07:59 PM Monitor Scot Mato The needs assessment was done informally by the administration. Dr. Maurer determined some of the teachers lacked the skills necessary to meet expectations and perform their duties as teachers in a cyber charter environment. Dr. Maurer plans to do a more formal needs assessment in preparation for next school year.</p>
2. The LEA provides evidence of stakeholder engagement in the development of Title II activities e.g. parents, community members, schools staff	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Meeting notices, agenda, sign-in sheets, invitations		<p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 4:14:38 PM Monitor Scot Mato Stakeholder input into the development of Title II activities occurred informally.</p>
3. All expenditures are supplemental in nature and do not supplant, or replace, activities the LEA is required to provide under state or local law, including board approved policy.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Expenditure printouts indicating detailed Title II activities		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>Detailed list of ESSA-authorized activities:</p> <p>Teacher/principal evaluation.</p> <p>Recruitment and retention.</p> <p>Class size reduction.</p> <p>PD tech integration, data usage, parent engagement, IEP, ELL, early learning, selecting and implementing assessments.</p> <p>Identify trauma, mental illness, and intervention.</p> <p>Safety, drug and alcohol abuse, chronic absenteeism.</p> <p>Gifted learning.</p> <p>Library programs.</p> <p>Sex abuse.</p> <p>STEM.</p> <p>Improved staff working conditions (feedback).</p> <p>Career/tech ed integration and work-based learning to prepare for workforce or post-secondary transition</p> <p>Other uses that at meet the intent of Title IIA</p>						



Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
4. The LEA utilizes appropriately state certified teachers to reduce class size.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Class-size reduction teacher rosters <input type="checkbox"/> List of CSR staff and their certifications <input type="checkbox"/> Copies of CSR teacher certificates (blackout social security numbers)		<p style="text-align: center;"><b>District Comments</b></p> <p>3/15/2018 5:04:24 PM  CEO Malynda Maurer  CPDLF is small with only one teacher for grades K-6 and one teacher per subject area for grades 6-9 and one teacher per subject area for grades 10-12.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 4:15:44 PM  Monitor Scot Mato  The LEA does not have a need to reduce class sizes.</p>
3. LEA has submitted the Performance Goal Output Report for Title II.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application, Performance Goal Output Report in Title II.		
4. Backup documentation exists for the performance goal report that aligns with the data indicated in the goals that would be used to determine success.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Data reports/summaries		
If you have additional comments to make about this section, enter them here:						

## Title IV, Part A

### Component I. Title IV, Part A Student Support and Academic Enrichment Grants

The Student Support and Academic Enrichment (SSAE) program is intended to: 1) provide all students with access to a well-rounded education, 2) improve school conditions for student learning, and 3) improve the use of technology in order to improve the academic achievement and digital literacy of all students. (ESEA section 4101)

Sec. 4101

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA involves stakeholders (parents, school staff, and community members) in the planning of the Title IV application and activities.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Meeting notices, agenda, sign-in sheets		<p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 4:27:15 PM Monitor Scot Mato There was no agenda or sign-in sheet documenting stakeholder involvement in the planning of Title IV activities. The LEA plans to involve stakeholders in the planning of Title IV activities in the future.</p>
2. If the LEA distributed funds to schools, it targeted schools that have the greatest needs; have the highest percentages or numbers of children low-income; are identified for priority and focus; or are identified as persistently dangerous.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Focus/Priority school status <input type="checkbox"/> Consolidated application Selection of Schools ranking page		<p style="text-align: center;"><b>District Comments</b></p> <p>3/12/2018 8:31:16 AM CEO Malynda Maurer Does not apply. CPDLF does not distribute funds.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 4:27:57 PM Monitor Scot Mato The LEA is a single, cyber charter school and does not distribute funds to schools.</p>

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
3. LEA completed a performance goal for each area where funds are spent under Title IV.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated application Title IV Performance Goal Section		
4. The LEA continued to consult with stakeholders to improve the activities it conducts and coordinates implementation with other related activities conducted in the community	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Meeting notices, agenda, sign-in sheets, meeting minutes		<p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 5:31:47 PM Monitor Scot Mato There was no agenda or sign-in sheet documenting stakeholder involvement in reviewing Title IV activities. The LEA plans to include stakeholders in when reviewing Title IV activities in the future.</p>
5. LEA has only budgeted for 15% of the amount budgeted in Effective Use of Technology for technology infrastructure (devices, equipment, and software applications to address readiness shortfalls, blended learning technology software and platforms, the purchase of digital instructional resources, initial professional development activities, and one-time information technology purchases).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated application showing funds in the Effective Use of Technology expenditure section		<p style="text-align: center;"><b>District Comments</b></p> <p>3/12/2018 8:56:53 AM CEO Malynda Maurer Does not apply. CPDLF does not use funds to purchase technology.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 4:28:57 PM Monitor Scot Mato The LEA does not use federal money to purchase technology.</p>

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
6. If the LEA has received more than \$30,000 in Title IV funds, a needs assessment was completed (and will be completed once every 3 years).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Needs Assessment with date		<p style="text-align: center;"><b>District Comments</b></p> <p>3/12/2018 8:57:51 AM CEO Malynda Maurer Does not apply. CPDLF does not receive more than \$30,000 in Title IV funds.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 4:29:24 PM Monitor Scot Mato The LEA receives less than \$30,000 in Title IV funds.</p>
7. If the LEA has received more than \$30,000 in Title IV funds, 20% has been budgeted for Well-Rounded Educational activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated application well-rounded narrative completed.  <input type="checkbox"/> Consolidated application showing funds in the Well-Rounded expenditure section		<p style="text-align: center;"><b>District Comments</b></p> <p>3/12/2018 8:58:17 AM CEO Malynda Maurer Does not apply. CPDLF does not receive more than \$30,000 in Title IV funds.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 4:29:35 PM Monitor Scot Mato The LEA receives less than \$30,000 in Title IV funds.</p>

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
8. If the LEA has received more than \$30,000 in Title IV funds, 20% has been budgeted for Safe and Healthy activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated application safe and healthy narrative completed. <input type="checkbox"/> Consolidated application showing funds in the Safe and Healthy expenditure section		<p style="text-align: center;"><b>District Comments</b></p> 3/12/2018 8:58:23 AM CEO Malynda Maurer Does not apply. CPDLF does not receive more than \$30,000 in Title IV funds. <p style="text-align: center;"><b>Monitor Comments</b></p> 3/29/2018 4:29:41 PM Monitor Scot Mato The LEA receives less than \$30,000 in Title IV funds.
9. If the LEA has received more than \$30,000 in Title IV funds, some funds are budgeted for Effective Use of Technology activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated application Effective Use of Technology narrative completed. <input type="checkbox"/> Consolidated application showing funds in the Effective Use of Technology expenditure section		<p style="text-align: center;"><b>District Comments</b></p> 3/12/2018 8:58:39 AM CEO Malynda Maurer Does not apply. CPDLF does not receive more than \$30,000 in Title IV funds. <p style="text-align: center;"><b>Monitor Comments</b></p> 3/29/2018 4:29:51 PM Monitor Scot Mato The LEA receives less than \$30,000 in Title IV funds.
10. All expenditures are supplemental in nature and do not supplant, or replace, activities the LEA is required to provide under state or local law, including board approved policy.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Expenditure printouts indicating detailed Title IV activities		

## Ed-Flex Waiver Review

### Ed-Flex Waiver Review

A Local Educational Agency (LEA) that receives funds under a program authorized under this Act and desires a waiver of any statutory or regulatory requirement of this Act shall submit a request containing the information described in subsection (b)(1) to the appropriate State educational agency. The State educational agency determines if the waiver is appropriate.

SEC. 8401

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA has evidence of which Federal Program(s) and Federal Requirement(s) are to be waived, including the expected results of waiving each requirement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Section 1 Waiver Application		
2. The LEA has evidence of how it will continue to provide assistance to the same populations served by program for which waivers were requested.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Section 3 Waiver Application		
3. The LEA has evidence of how the waiver will improve the instructional program and academic performance of students and how non-public students will be affected.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Section 3 Waiver Application		
4. The LEA has evidence of the education improvement goals, including methods that will be used to assess student progress toward the goals, and how the LEA will be able to determine the impact of any school that benefits from an approved waiver.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Section 3 Waiver Application		
5. The LEA has evidence of how it provided notice and information to the public regarding the waiver request.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Section 5 Waiver Application		
6. If an application was submitted for an extension of an approved waiver, the LEA has evidence of effectiveness of the waiver, how the waiver improved student performance and how the waiver extension was in the public interest.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Waiver Performance Report		
7. The LEA has evidence of services provided, schools served with waiver and school years approved with waiver.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Approval Letter from PDE <input type="checkbox"/> eGrants Budget and Selection of Schools		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
If you have additional comments to make about this section, enter them here:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

## Title VI-B REAP

### Title VI-B REAP

It is the purpose of this part to address the unique needs of rural school districts that frequently (1) lack the personnel and resources needed to compete effectively for Federal competitive grants; and (2) receive formula grant allocations in amounts too small to be effective in meeting their intended purposes.

Sec. 5201

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA ensures that it complies with the requirements of Title VI-B when allocating funds for REAP-Flex	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Statement of Allocations and Expenditures	Applicable Funding for REAP-Flex:  Title II-A  Uses of Applicable Funding  <input type="checkbox"/> Title I-A <input type="checkbox"/> Title II-A <input type="checkbox"/> Title III	
2. The LEA ensures that it complies with the requirements of Title VI-B when allocating funds for Rural and Low Income Schools	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Statement of Allocations and Expenditures	Uses of Funds: <input type="checkbox"/> Teacher Recruitment and Retention  <input type="checkbox"/> Teacher Professional Development  <input type="checkbox"/> Educational Technology  <input type="checkbox"/> Parent and Family Engagement Activities  <input type="checkbox"/> Title I-A <input type="checkbox"/> Title III	



Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>If you have additional comments to make about this section, enter them here:</p>						

## Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
No interviews have been entered.			



## Title I: School Level

### Component I: Appropriately State Certified

The Local Education Agency (LEA) and the Title I School has professional standards for paraprofessionals working in a program supported with Title I and Title II funds.

Sec. 1112(c)(6)

Sec. 1112(e)(1)(A)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. All instructional paraprofessionals working in a Title I and Title II program are appropriately certified.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> List of paraprofessionals & their qualifications: HS Diploma plus 2 years of college (48 credits), AA Degree or local assessment		<p style="text-align: center;"><b>District Comments</b></p> <p>3/15/2018 5:17:07 PM CEO Malynda Maurer CPDLF does not employ paraprofessionals; therefore, this does not apply.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 4:31:53 PM Monitor Scot Mato The LEA does not employ paraprofessionals.</p>
2. Parents (in Title I schools only) are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of Right-to-Know Teacher Qualifications letter and evidence of distribution date		<p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 4:37:13 PM Monitor Scot Mato The letter was distributed as part of a packet on August 15, 2017.</p>

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
3. Parents (in Title I schools only) are notified if their child is assigned to or being taught for four or more consecutive weeks by a teacher who is not appropriately state certified. (This cannot be marked N/A.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Copy of Right-to-Know Four Consecutive Week letter  <input checked="" type="checkbox"/> Evidence of distribution date, if applicable		<table border="1"> <thead> <tr> <th data-bbox="1507 164 1944 215">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1507 215 1944 456">           3/29/2018 4:38:31 PM            Monitor Scot Mato            The LEA has one teacher not appropriately state certified. The letter was sent to the parents of the students who have that teacher.         </td> </tr> </tbody> </table>	Monitor Comments	3/29/2018 4:38:31 PM Monitor Scot Mato The LEA has one teacher not appropriately state certified. The letter was sent to the parents of the students who have that teacher.
Monitor Comments								
3/29/2018 4:38:31 PM Monitor Scot Mato The LEA has one teacher not appropriately state certified. The letter was sent to the parents of the students who have that teacher.								
If you have additional comments to make about this section, enter them here:								

## Component II: Transition Plan

The Title I School will support, coordinate, and integrate Title I services with early childhood education programs at the local educational agency or individual school level, including plans for the transition of participants in such programs to local elementary school programs. The Title I School will implement strategies to facilitate effective transitions for students from middle grades to high school and from high school to postsecondary education.

Sec. 1112(b)(8)

Sec. 1112(b)(10)

Sec. 1114

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
4. The School implements strategies to facilitate effective transitions for students.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Transition Plan		<p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 4:40:18 PM            Monitor Scot Mato            The LEA/school has transition activities for pre-k students coming into kindergarten and for students entering secondary. The LEA plans to create a more comprehensive transition plan.</p>

### Component III: Parent and Family Engagement

The Local Education Agency (LEA) may receive funds under this part only if such agency conducts outreach to all parents and family members and implements programs, activities, and procedures for the involvement of parents and family members in programs. Such programs, activities, and procedures shall be planned and implemented with meaningful consultation with parents of Title I students.

- Sec. 1116(b)(1-4)
- Sec. 1116(c)(1-5)
- Sec. 1116(d)(1-2)
- Sec. 1116(e)(1-5)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
<p>1. 1. Schools receiving Title I funds shall jointly develop with, and distribute to, Title I parents and family members a written parent and family engagement policy. Parents shall be notified of the policy in an understandable and uniform format and to the extent practicable in a language the parents can understand. The policy shall be made available to the local community and updated periodically to meet the changing needs of parents and the school. Required components:</p> <ul style="list-style-type: none"> <li>• Convene an annual meeting at a convenient time, to which all Title I parents shall be invited and encouraged to attend, to inform parents of their schools Title I program and to explain the requirements of Title I and the right of parents to be involved.</li> <li>• Offer a flexible number of meetings, such as meetings in the morning or evening, and may provide, with Title I funds, transportation, child care, or home visits, as such services relate to parental involvement</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> School Parent and Family Engagement policy, Parent meeting agenda &amp; sign-in sheets, and method of distribution</p>		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td> <p>3/29/2018 4:44:09 PM Monitor Scot Mato The LEA discussed the parent and family engagement policy during a Zoom meeting on May 31, 2017. Parent Engagement meeting agenda and sign-in sheet dated 8/15/17.</p> </td> </tr> </tbody> </table>	Monitor Comments	<p>3/29/2018 4:44:09 PM Monitor Scot Mato The LEA discussed the parent and family engagement policy during a Zoom meeting on May 31, 2017. Parent Engagement meeting agenda and sign-in sheet dated 8/15/17.</p>
Monitor Comments								
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Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<ul style="list-style-type: none"> <li>• Involve parents, in an organized ongoing, and timely way, in the planning, review, and improvement of the Title I program, including the planning, review, and improvement of the school parent and family engagement policy and the joint development of the schoolwide program plan, if applicable, except that is a school has a process in place in process for involving parents in the joint planning and design of the schools programs, the school may use the process, if such process included an adequate representation of Title I.</li> <li>• Provide Title I parents <ul style="list-style-type: none"> <li>◦ Timely information about Title I programs</li> <li>◦ A description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the achievement levels of the challenging State academic standards</li> <li>◦ If requested by parents, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children, and respond to any suggestions as soon as practicably possible.</li> </ul> </li> <li>• If the schoolwide plan is not satisfactory to Title I parents, submit any parent comments on the plan when the school makes the plan available to the LEA. (Only applies to Schoolwide schools).</li> </ul>						



Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<ul style="list-style-type: none"> <li>• Shall educate teachers, specialized instructional support personnel, and other staff, with the assistance of parents, in the value and utility of contributions of parents and family members, and in how to reach out to, communicate with, and work with parents and family members as equal partners, implement and coordinate parent programs, and build ties between parents and family members and the school.</li> <li>• Describes how the school will provide assistance to parents in understanding the State's academic content standards and student achievement standards, local academic assessments and how to monitor a child's progress and work with teachers to improve the achievement of their children.</li> <li>• States that a school-parent compact was jointly developed with parents and the compact outlines how parents, the entire school staff and students will share in the responsibility for improved student achievement.</li> <li>• Describes how the school provides materials and training to help parents to work with their children to improve their children's achievement, such as literacy training and using technology, as appropriate, to foster parent involvement.</li> <li>• States how the school will, to the extent feasible and appropriate, coordinate, and integrate parent involvement programs and activities with other Federal, State, and local programs including public preschool programs and conduct other activities, that encourage and support parents and family members in more fully participating in the education of their children.</li> </ul>						

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
<ul style="list-style-type: none"> <li>States how the school will ensure that information related to school and parent programs, meetings, and other activities is sent to the parents and family members of participating children in a format and to the extent practicable, in a language the parents and family members can understand.</li> <li>States how the school, to the extent practicable, will provide opportunities for the informed participation of parents and family members (including parents and family members who have limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children).</li> </ul>								
<p>2. Convene an annual meeting at a convenient time, to which all Title I parents shall be invited and encouraged to attend, to inform parents of their schools Title I program and to explain the requirements of Title I and the right of parents to be involved.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Title I meeting agenda & sign-in sheets		<table border="1"> <thead> <tr> <th data-bbox="1522 704 1938 748">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1522 748 1938 906">           3/29/2018 4:54:38 PM            Monitor Scot Mato            The LEA used Zoom to hold their annual meeting on May 31, 2017.         </td> </tr> </tbody> </table>	Monitor Comments	3/29/2018 4:54:38 PM Monitor Scot Mato The LEA used Zoom to hold their annual meeting on May 31, 2017.
Monitor Comments								
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Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
<p>3. 3. Each Title I school shall jointly develop with parents of Title I children a school parent compact that outlines how parents, the entire school staff, and students will share the responsibility for improved student academic achievement and the school and parents will build and develop a partnership to help children achieve the States high standards. The compact shall</p> <ul style="list-style-type: none"> <li>- describe the schools responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables Title I children to meet the State academic standards, and the ways in which each parent will be responsible for supporting their childrens learning; volunteering in their childs classroom, and participating as appropriate, in decisions relating to the education of their children and positive use of extracurricular time, and</li> <li>- address the importance of communication between teachers and parents on an ongoing basis through at a minimum: parent-teacher conferences in elementary schools, at least annually, during which the compact shall be discussed as the compact relates to the individual childs achievement; frequent reports to parents on their childrens progress; reasonable access to staff, opportunities to volunteer and participate in their childs class, and observation of classroom activities; and ensuring two way meaningful communication between family members and school staff, and to the extent practicable, in a language that family members can understand.</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> School-parent compact, Staff-parent meeting agenda, sign-in sheets and method of distribution		<table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1520 172 1938 217" style="text-align: center;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1520 217 1938 513"> <p>3/29/2018 4:59:25 PM            Monitor Scot Mato            The LEA discussed the School-Parent Compact during a Zoom meeting on May 31, 2017. School-parent compact distributed at (Reboot) meeting. Agenda and sign-in sheet dated 8/15/17.</p> </td> </tr> </tbody> </table>	Monitor Comments	<p>3/29/2018 4:59:25 PM            Monitor Scot Mato            The LEA discussed the School-Parent Compact during a Zoom meeting on May 31, 2017. School-parent compact distributed at (Reboot) meeting. Agenda and sign-in sheet dated 8/15/17.</p>
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Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
4. Title I Schools shall provide assistance to parents of Title I children in understanding such topics as the challenging State academic standards, State and local academic assessments, and how to monitor a child's progress and work with educators to improve the achievement of their children.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Title I meeting agenda & sign-in sheets <input type="checkbox"/> Staff/Parent meeting agendas and sign-in sheets		<b>Monitor Comments</b> 3/29/2018 4:59:54 PM Monitor Scot Mato Title I information shared at Reboot meeting on August 15, 2017. The LEA/school holds three parent engagement meetings throughout the year. Title I information is included in these meetings.
5. Title I Schools shall provide materials and training to help parents to work with their children to improve their children's achievement, such as literacy training and using technology (including education about the harms of copyright piracy) as appropriate, to foster parent involvement.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training materials, evaluations, agendas & sign-in sheets, calendar of events <input type="checkbox"/> Workshops		<b>Monitor Comments</b> 3/29/2018 5:02:51 PM Monitor Scot Mato Title I information shared at Reboot meeting on August 15, 2017. The LEA/school holds three parent engagement meetings throughout the year. Title I information is included in these meetings and materials are provided to parents.
6. Title I Schools shall educate teachers, specialized instructional support personnel, principals and other school leaders, and other staff, with the assistance of parents, in the value and utility of contributions of parents, and in how to reach out to, communicate with, and work with parents as equal partners, implement and coordinate parent programs, and build ties between parents.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meeting agendas and sign-in sheets <input type="checkbox"/> SPAC skits and staff agendas and sign in sheets		<b>Monitor Comments</b> 3/29/2018 5:10:51 PM Monitor Scot Mato All staff are required to attend the Parent Engagement evenings. The administration meets with the teachers immediately after the meetings to discuss parental feedback. Agendas and sign-in sheets provided.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
7. Title I Schools shall to the extent feasible and appropriate, coordinate and integrate parent involvement programs and activities with other Federal, State, and local programs, including public preschool programs, and conduct other activities, such as 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"/> Transition Plan <input type="checkbox"/> Parent training materials, evaluations, agendas, calendar of events <input type="checkbox"/> Staff/Parent meeting agendas and sign-in sheets		<table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1514 168 1938 212" style="text-align: center;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1514 212 1938 516">           3/29/2018 5:12:01 PM            Monitor Scot Mato            The LEA/school has transition activities for pre-k students coming into kindergarten and for students entering secondary. The LEA plans to create a more comprehensive transition plan.         </td> </tr> </tbody> </table>	Monitor Comments	3/29/2018 5:12:01 PM Monitor Scot Mato The LEA/school has transition activities for pre-k students coming into kindergarten and for students entering secondary. The LEA plans to create a more comprehensive transition plan.
Monitor Comments								
3/29/2018 5:12:01 PM Monitor Scot Mato The LEA/school has transition activities for pre-k students coming into kindergarten and for students entering secondary. The LEA plans to create a more comprehensive transition plan.								
8. Title I schools shall ensure that information related to school and parent programs, meetings, and other activities is sent to Title I parents in a format and, the extent practicable, in a language the parents can understand.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Translated documents such as fliers, letters, web site postings <input type="checkbox"/> Translated Schoolwide Plan				
If you have additional comments to make about this section, enter them here:								

**Component IV: Schoolwide Programs**

An eligible school operating a schoolwide program shall develop a comprehensive plan (or amend a plan for such a program that was in existence on the day before the date of the enactment of the Every Student Succeeds Act)

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		
<p>1. Have a completed/revised Schoolwide Plan. Plan is based on a comprehensive needs assessment of the entire school that takes into account information on the academic achievement of children in relation to the challenging State academic standards, particularly the needs of those children who are failing, or are at-risk of failing, to meet the challenging State academic standards and any other factors as determined by the local educational agency; and includes a description of the strategies that the school will be implementing to address school needs, including a description of how such strategies will provide opportunities for all children, including each of the subgroups of students (as defined in section 1111(c)(2)) to meet the challenging State academic standards; use methods and instructional strategies that strengthen the academic program in the school, increase the amount and quality of learning time, and help provide an enriched and accelerated curriculum, which may include programs, activities, and courses necessary to provide a well-rounded education; and address the needs of all children in the school, but particularly the needs of those at risk of not meeting the challenging State academic standards.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Copy of the School Level/Improvement Plan. Must provide agendas and sign-in sheets, demonstrating plan was updated within a year of the monitoring visit.</p>		<table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1488 496 1940 537" style="text-align: center;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1488 545 1940 1263"> <p>3/29/2018 5:18:22 PM  Monitor Scot Mato  The LEA decided to completely revamp the organizational structure and operational procedures of the LEA/school. The decision was made to hire a consultant to interview stakeholders to use their input to create the School Improvement Plan. The LEA is a Google school. The Improvement Plan was created in Google docs and shared with stakeholders for revisions. Changes can be seen in the revision history of the document. Now that the initial plan is in place, Dr. Maurer's plan moving forward is to do a needs assessment and convene the stakeholders to do the annual update.</p> </td> </tr> </tbody> </table>	Monitor Comments	<p>3/29/2018 5:18:22 PM  Monitor Scot Mato  The LEA decided to completely revamp the organizational structure and operational procedures of the LEA/school. The decision was made to hire a consultant to interview stakeholders to use their input to create the School Improvement Plan. The LEA is a Google school. The Improvement Plan was created in Google docs and shared with stakeholders for revisions. Changes can be seen in the revision history of the document. Now that the initial plan is in place, Dr. Maurer's plan moving forward is to do a needs assessment and convene the stakeholders to do the annual update.</p>
Monitor Comments								
<p>3/29/2018 5:18:22 PM  Monitor Scot Mato  The LEA decided to completely revamp the organizational structure and operational procedures of the LEA/school. The decision was made to hire a consultant to interview stakeholders to use their input to create the School Improvement Plan. The LEA is a Google school. The Improvement Plan was created in Google docs and shared with stakeholders for revisions. Changes can be seen in the revision history of the document. Now that the initial plan is in place, Dr. Maurer's plan moving forward is to do a needs assessment and convene the stakeholders to do the annual update.</p>								

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
If you have additional comments to make about this section, enter them here:						

## Component V: Targeted Assistance

In all schools selected to receive funds under section 1113(c) that are ineligible for a schoolwide program under section 1114, have not received a waiver under section 1114(a)(1)(B) to operate such a schoolwide program, or choose not to operate such a schoolwide program, a local educational agency serving such school may use funds received under this part only for programs that provide services to eligible children under subsection (c) identified as having the greatest need for special assistance.

Sec. 1009 of ESSA 1115

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The Title I school determines which students will be served, and serves participating students identified as eligible.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Selection criteria and student roster with test scores that includes rank order listing.		
2. The Title I school uses resources under this part to help eligible children meet the challenging State academic standards, which may include programs, activities, and academic courses necessary to provide a well-rounded education.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of programs, activities, and academic courses provided to eligible children		
3. The Title I school uses methods and instructional strategies to strengthen the academic program of the school through activities, which may include expanded learning time, before- and after-school, and summer programs and opportunities; and a schoolwide tiered model to prevent and address behavior problems, and early intervening services, coordinated with similar activities and services carried out under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of instructional strategies including activities that strengthen the academic program provided to eligible children		
4. The Title I school coordinates with and supports the regular education program, which may include services to assist preschool children in the transition from early childhood education programs such as Head Start, the literacy program under subpart 2 of part B of title II, or State-run preschool programs to elementary school programs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Documentation of regular team meetings, agenda, sign-in sheets, and minutes		



Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
5. The Title I school provides professional development with resources provided under this part, and, to the extent practicable, from other sources, to teachers, principals, other school leaders, paraprofessionals, and, if appropriate, specialized instructional support personnel, and other school personnel who work with eligible children in programs under this section or in the regular education program.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of professional development activities, agendas, and sign in sheets		
If you have additional comments to make about this section, enter them here:						

**Component VI: Fiscal Requirements**

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. Time Documentation</p> <p>UGG Sec. 200.430</p>	<p>1. The LEA and Title I school maintain semi-annual certifications for all employees funded 100% from a single cost objective</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Semi-annual time certifications</p>		<p style="text-align: center;"><b>District Comments</b></p> <p>3/15/2018 5:22:19 PM CEO Malynda Maurer CPDLF does not use Title funds for salaries and benefits.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 5:20:27 PM Monitor Scot Mato The LEA/school does not use Title I money for salaries and benefits.</p>
	<p>2. 2. The LEA and Title I school maintain time documentation/logs for prorated staff including the amount of time spent on each funding source activity; logs are signed by a supervisor and reconciled to payroll documentation on a monthly basis; or fixed schedule approval has been obtained from DFP</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Time logs</p> <p><input type="checkbox"/> Staff schedules</p> <p><input type="checkbox"/> Documentation of Fixed schedule semi-annual time documentation DFP approval</p>		<p style="text-align: center;"><b>District Comments</b></p> <p>3/15/2018 5:22:40 PM CEO Malynda Maurer CPDLF does not use Title funds for salaries and benefits.</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>3/29/2018 5:20:59 PM Monitor Scot Mato The LEA/school does not use Title I money for salaries and benefits.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
2. Building Level Budget	1. The LEA and Title I School maintain a building level budget documenting Title I expenditures	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> School's Title I building level budget including specific salary and benefits for personnel and supply orders for actual and anticipated expenditures, must be used for this analysis		
If you have additional comments to make about this section, enter them here:							



**pennsylvania**  
DEPARTMENT OF EDUCATION

June 15, 2018

**Dr. Malynda Maurer**  
CEO  
Central PA Digital Learning Foundation CS  
721 N. Juniata St., Ste 3  
Hollidaysburg, PA 16648

Dear Dr. Maurer:

I thank you and your staff for participating in the Federal Programs Consolidated Review for the school year 2017-18. This review indicates that your Title I, Title II Part A, Title III (if applicable) and Title IV, Part A programs are in partial compliance with current statute, regulations, and guidance released by the United States Department of Education. Please review the enclosed information and take the necessary steps for your LEA to be in complete compliance. The corrective action due date is listed in the last column and highlighted on the attached spreadsheet. Please submit documentation to:

***Pennsylvania Department of Education***  
***Division of Federal Programs, 5<sup>th</sup> Floor***  
***333 Market Street***  
***Harrisburg, PA 17126***

You can print off a copy of your completed Monitoring Instrument at <http://www.federalmonitor.com/pa> using the same username and password that you received in your monitoring notification letter sent to you in December/January. If you have any questions, please feel free to contact your regional coordinator at 717.783.2193.

Thank you for your cooperation.

Sincerely,

**Susan McCrone**  
Chief  
Division of Federal Programs

cc: 2017-18 Project File  
/ljw

# CAV Home

## This is the 2017-2018 CAV for Central Pennsylvania Digital Learning Foundation C

Topic: Title II Part A - Component I: Title IIA Requirements

Issue: 1. The LEA provides evidence that Title II activities are data driven and that if data indicates a need in higher poverty schools, priority is given to these school(s)

Corrective Action:

Topic: Title II Part A - Component I: Title IIA Requirements

Issue: 2. The LEA provides evidence of stakeholder engagement in the development of Title II activities e.g. parents, community members, schools staff

Corrective Action:

Topic: Title IV, Part A - Component I: Title IV, Part A Student Support and Academic Enrichment Grants

Issue: 1. The LEA involves stakeholders (parents, school staff, and community members) in the planning of the Title IV application and activities.

Corrective Action:

### Documents

No documents are currently available.

Evidence of a needs assessment with data indicating large class sizes or justification for the types of professional development activities offered.

CA Due: 7/27/2018

Ext Date:

Closed:

CA Not Required:

### Monitor Comments

3/29/2018 4:07:59 PM

Monitor Scot Mato

The needs assessment was done informally by the administration. Dr. Maurer determined some of the teachers lacked the skills necessary to meet expectations and perform their duties as teachers in a cyber charter environment. Dr. Maurer plans to do a more formal needs assessment in preparation for next school year.

Meeting notices, agenda, sign-in sheets, invitations

CA Due: 7/27/2018

Ext Date:

Closed:

CA Not Required:

### Monitor Comments

3/29/2018 4:14:38 PM

Monitor Scot Mato

Stakeholder input into the development of Title II activities occurred informally.

Meeting notices, agenda, sign-in sheets

CA Due: 7/27/2018

Ext Date:

Closed:

CA Not Required:

### Monitor Comments

3/29/2018 4:27:15 PM

Monitor Scot Mato

There was no agenda or sign-in sheet documenting stakeholder involvement in the planning of Title IV activities. The LEA plans to involve stakeholders in the planning of Title IV activities in the future.



# **Executive Summary BSE Compliance Monitoring Review of the Central PA Digital Learning Foundation CS**

## **PART I SUMMARY OF FINDINGS**

### **A. Review Process**

Prior to the Bureau's monitoring the week of February 10, 2015, the Central PA Digital Learning Foundation CS was formally notified of the dates the onsite review would be conducted. Notice and invitation to comment was also provided to the Local Task Force on Right-to-Education. The charter school was informed of its responsibility to compile various reports, written policies, and procedures to document compliance with requirements.

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

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

### **B. General Findings**

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

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

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

### **C. Overall Findings**

#### **1. FACILITATED SELF ASSESSMENT (FSA)**

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

<b>FSA</b>	<b>In Compliance</b>	<b>Out of Compliance</b>
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)	0	0
Exclusions: Suspensions and Expulsions (Procedural Requirements)	0	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	0	0
Surrogate Parents (Students Requiring)	1	0
Personnel Training	1	0
Intensive Interagency Approach	0	0
Summary of Academic Achievement and Functional Performance/Procedural Safeguard Requirements for Graduation	1	0
Disproportionate Representation that is the Result of Inappropriate Identification	1	0

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

\*This determination is based on the data used for the monitoring. More recent data provided by the LEA may demonstrate that the LEA does not require an improvement plan for this topic. Please refer to the Corrective Action Verification/Compliance and Improvement Plan for final guidance.

## 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 Central PA Digital Learning Foundation CS is as follows:

<b>Sections of the FILE REVIEW</b>	<b>In Compliance</b>	<b>Out of Compliance</b>	<b>NA</b>
Essential Student Documents Are Present and Were Prepared Within Timelines	94	2	64
Evaluation/Reevaluation: Process and Content	268	14	518
Individualized Education Program: Process and Content	512	17	271
Procedural Safeguards: Process and Content	120	0	0
<b>TOTALS</b>	<b>994</b>	<b>33</b>	<b>853</b>

### 3. TEACHER AND PARENT INTERVIEWS

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

	<b># Yes Responses</b>	<b># No Responses</b>	<b># of Other Responses</b>
Program Implementation: General Ed Teacher Interviews	193	8	142
Program Implementation: Special Ed Teacher Interviews	260	5	199
Program Implementation: Parent Interviews	154	10	102
<b>TOTALS</b>	<b>607</b>	<b>23</b>	<b>443</b>

### 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.

	<b># Yes Responses</b>	<b># No Responses</b>	<b># of Other Responses</b>
Classroom Observations	0	0	0

### 6. EDUCATIONAL BENEFIT REVIEW

	<b>In Compliance</b>	<b>Out of Compliance</b>
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.