

CERTIFICATION VERIFICATION FORM

PDE-414

Complete the following information for all professional staff members.

Staff No.	Name of employee (List all names in alphabetical order)	PA Certified Yes/No	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignmnt	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
1	Abreu, Laura	Yes	Spanish PK-12 Elementary K-6 - Instructional II	HS	Spanish	FT	100%	0%
2	Addlesberger, Amanda	Yes	Mid-Level English 6-9 Elementary K-6 - Instructional II	MS	Middle School Data Specialist	FT	0%	100%
3	Albanese, Michelle	Yes	Grades PK-4 - Instructional I	ES	Kindergarten	FT	100%	0%
4	Allen, Mark	No	No Administrative Certificate	K-12	Director of Academics	FT	0%	100%
5	Allen, Samantha	Yes	Elementary & Secondary School Counselor PK-12 - Instructional I	ES	School Counselor	FT	100%	0%
6	Andress, Edith	Yes	Biology 7-12 Chemistry 7-12 General Science 7-12 - Instructional II	HS	Chemistry Zoology	FT	100%	0%
7	Antar, Yassara	Yes	Physics 7-12 Mathematics 7-12 - Instructional II	HS	Physics Probability Statistics	FT	100%	0%
8	Antonucci, Patrick	Yes	Mathematics 7-12 - Instructional II	HS	Algebra 1 Calculus Statistics	FT	100%	0%
9	Ashe, Patricia	Yes	Mathematics 7-12 - Instructional I	HS	Algebra 1 Consumer Math Geometry	FT	100%	0%
10	Atmajian, Cara	Yes	English 7-12 - Instructional I	HS	English 11 -AP Lang/Comp -Public Speaking	FT	100%	0%
11	Ault, Megan	Yes	Elementary K-6 - Instructional II	ES	Grade 3	FT	100%	0%
12	Barch, Amy	Yes	Elementary K-6 Reading Specialist - Instructional II	ES	Grade 1	FT	100%	0%
13	Barlat, Benedicte	Yes	Spanish PK-12 French PK-12 - Instructional II	HS	French	FT	100%	0%
14	Bartman, Brooke	Yes	Special Education PK-12 Elementary K-6 - Instructional II	SPED-HS	Resource Teacher	FT	100%	0%
15	Baskwill, Jeffrey	Yes	Mathematics 7-12 - Instructional II	USP	Algebra 1 Statistics Geometry	FT	100%	0%
16	Becker, Lara	Yes	Special Education N-12 - Instructional I	SpEd-ES	Resource Teacher	FT	100%	0%
17	Bennett, Lisa	Yes	Music K-12 - Instructional II	CPFA	Vocal Music	FT	100%	0%
18	Berman, Adam	Yes	Biology 7-12 Chemistry 7-12 Physics 7-12 Earth and Space Science 7-12 - Instructional II	HS	Biology -Physics -Intro to Engineering	FT	100%	0%
19	Black, Mary	Yes	Special Education N-12 Early Childhood N-3 - Instructional II	SpEd - ES	Resource Teacher	FT	100%	0%
20	Boccasini, Sarah	Yes	Early Childhood N-3 Elementary K-6 Special Education PK-12 Mid-Level English 6-9 Reading Specialist PK-12 - Instructional II	MS	Reading Specialist	FT	100%	0%
21	Borusky, Ryan	Yes	Social Studies 7-12 - Instructional II	MS	Social Studies	FT	100%	0%
22	Bowman, Karis	Yes	Mathematics 7-12- Instructional I	HS	Algebra 1	FT	100%	0%
23	Boyce, Alexis	Yes	Elementary K-6 Special Education PK-12 Mid Level Mathematics 6-9 Reading Specialist PK-12 - Instructional II	SpEd -LS	Resource Teacher	FT	100%	0%
24	Bradley, Michele	Yes	Health & Physical Educ PK-12 - Instructional I; Special Education 7-12- Instructional I	MS	Health Safety Physical Education	FT	100%	0%
25	Bridgewater, Paula	Yes	Mathematics 7-12- Instructional I	HS	Pre-Algebra -Algebra -Geometry	FT	100%	0%
26	Campi, Bridget	Yes	Elementary K-6 - Instructional II	ES	Kindergarten	FT	100%	0%
27	Caratello, Danielle	Yes	Special Education PK-8- Instructional I; Grades PK-4 Instructional I	SpEd -ES	Resource Teacher	FT	100%	0%
28	Carey, Lisa	No	Communications/Media Stud Dance - College Major - Qualified as per charter regulations	CPFA	Dance	FT	0%	100%
29	Castillo, Carlos	Yes	Spanish PK-12 - Instructional II; Principal PK-12 - Administrative I	HS	Spanish	FT	100%	0%
30	Castle, Jamie	Yes	Biology 7-12 Chemistry 7-12 - Instructional I	USP	Biology Chemistry	FT	100%	0%
31	Chandler, Traci	Yes	Ment and/or Phys Handicapped K-12 - Instructional II	SpEd MS	Resource Teacher	FT	100%	0%
32	Clark, Amber	Yes	Elementary & Secondary School Counselor PK-12- Educational Specialist I	MS - GUID	School Counselor	FT	100%	0%

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33	Cole, Tiffany	Yes	Early Childhood N-3 Elementary K-6 Mid-Level Mathematics 6-9 Reading Specialist PK-12 - Instructional II English as a Second Language (ESL) PK-12- Program Specialist I	MS	Grade 6 Math	FT	100%	0%
34	Constable, Kathryn	Yes	Reading Specialist PK-12 Ment and/or Phys Handicapped K-12 - Instructional II	HS	High School Data Specialist	FT	0%	100%
35	Cooper, Steven	Yes	Elementary K-6 - Instructional I	ES	Grade 4	FT	100%	0%
36	Cose, Brynn	Yes	Special Education PK-8- Instructional I; Grades PK-4 Instructional I	SpEd -LS	Resource Teacher	FT	100%	0%
37	Crisafio, Julie	Yes	French PK-12 - Instructional II	MS	French	FT	100%	0%
38	Crosby, Jocelyn	Yes	Music PK-12 - Instructional II	HS	Music Theory Composition Appreciation	FT	100%	0%
39	Culleiton, Brynn	Yes	Elementary K-6 - Instructional I	ES	Grade 1	FT	100%	0%
40	Daniel, Holly	Yes	English as a Second Language (ESL) PK-12 - Program Specialist Japanese PK-12 - Instructional II	K-12 ESL	English as a Second Language	FT	100%	0%
41	Day, Kristina	Yes	Early Childhood N-3 Elementary K-6 - Instructional I; Reading Specialist	ES	Reading Specialist Grades 6-8	FT	100%	0%
42	DeGuzman, Nicole	Yes	English 7-12 - Instructional II	HS	English 9 English 10	FT	100%	0%
43	DeJoseph, Erin	Yes	Social Studies 7-12 Citizenship 7-12 - Instructional II English as a Second Language ESL PK-12 - Program Specialist	USP	Economics -Street Law	FT	100%	0%
44	Devinney, Mollie	Yes	Biology 7-12- Instructional II	MS	General Science Grade 8	FT	100%	0%
45	DiCamillo, John	Yes	Elementary K-6 - Instructional II	MS	English Language Arts Grade 6	FT	100%	0%
46	DiCicco, Bob	Yes	Mathematics 7-12 Mid-Lev Mathematics 6-9 Mid-Lev English 6-9 Elementary K-6 - Instructional II	HS	Algebra 1 Consumer Math	FT	100%	0%
47	DiFerdinando, Aaron	Yes	Mathematics 7-12 - Instructional I	HS	Algebra	FT	100%	0%
48	DiFerdinando, Lauren	Yes	Elementary School Counselor K-6 Secondary School Counselor 7-12 - Educational Specialist II	GUID MS	School Counselor	FT	100%	0%
49	Dinh, Mai	Yes	Grades PK-4 - Instructional I	ES	Grade 2	FT	100%	0%
50	DiPaolo, Jill	Yes	Elementary K-6 Special Education PK-12 - Instructional II Elementary School Counselor K-6 Secondary School Counselor 7-12 - Educational Specialist I	HS - GUID	School Counselor	FT	100%	0%
51	Disciullo, Anne	Yes	Mathematics 7-12 - Instructional II	HS	Algebra 2	FT	100%	0%
52	Donegan, Jessica	Yes	Elementary K-6 Mid-Level English 6-9 Mid-Level Mathematics 6-9 Reading Specialist K-12 - Instructional II	ES	Grade 4	FT	100%	0%
53	Doogan, Daniel	Yes	Social Studies- Instructional I	HS	US History US Government	FT	100%	0%
54	Duerr, Amy	Yes	Special Education N-12 - Instructional I	SpEd -HS	Resource Teacher	FT	100%	0%
55	Duke, Kerry	Yes	Ment and/or Phys Handicapped K-12 Elementary K-6 - Instructional I; Principal PK_12 - Administrative I	SpEd - Leadership	Supervisor of Special Education	FT	0%	100%
56	Duncan, Toni	No	Dance; Marketing - Qualified as per charter regulations	CPFA	Dance	FT	0%	100%
57	Efthimiadou, Michelle	Yes	Elementary K-6, English 7-12, Mentally and/or Physically Handicapped K-12 Mid-Level Mathematics 7-9, Reading Specialist PK-12 - Instructional II	SpEd - HS	Resource Teacher	FT	100%	0%
58	Epps, Joshua	Yes	Special Education PK-12 Elementary K-6 - Instructional I	SPED -ES	Resource Teacher	FT	100%	0%
59	Fabrizio, Cristen	Yes	Elementary K-6 - Instructional II	ES	Grade 3	FT	100%	0%
60	Flagler, John	Yes	English 7-12 - Instructional I	HS	English 12	FT	100%	0%
61	Focht, Loren	Yes	Special Education N-12 Elementary K-6 - Instructional II	SpEd MS	Resource Teacher	FT	100%	0%
62	Francisco, Amanda	Yes	Special Education N-12 Elementary K-6 - Instructional I	SpEd MS/HS	Resource Teacher	FT	100%	0%
63	Freiko, Janee	Yes	Music PK-12 - Instructional I	MS	Music Grades 6-8	FT	100%	0%

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64	Fuiman, Joseph	Yes	Art K-12 - Instructional I	CPFA	Studio Art 2-D Design -Drawing Painting Illustration - Ceramics -Sculpture	FT	100%	0%
65	Fulton, Heather	Yes	Bus-Computer-Info Tech PK-12 and Technology Education PK-12 - Instructional II; Inst Technology Specialist PK-12 - Educational Specialist I	HS	AP Computer Science - Computer Aided Design -Energy Power Transportation Technology	FT	100%	0%
66	Garrow, Darlene	Yes	Special Education N-12 Early Childhood N-3 - Instructional I	SPED -MS	Resource Teacher	FT	100%	0%
67	Gerstle, David	Yes	Social Studies 7-12 - Instructional I	MS	Social Studies World Studies American Nation	FT	100%	0%
68	Goslin, Marilyn	Yes	Special Education N-12 Elementary K-6 - Instructional II	SpEd - HS	Resource Teacher	FT	100%	0%
69	Greenfield, Jason	No	Drama/TheatArt/Stage - College Major - Qualified as per charter regulations	CPFA	Acting	FT	0%	100%
70	Greiser, Wayne	Yes	Bus-Computer-InfoTech PK-12 Elementary K-6 - Instructional I	HS	Business Mgmt Game Design Microsoft Money Mgmt	FT	100%	0%
71	Griffel, Erica	Yes	Elementary K-6 Reading Specialist K-12 - Instructional II	ES	Grade 4	FT	100%	0%
72	Grodzki, Julie	Yes	Early Childhood N-3 Elementary K-6 - Instructional I	ES	Grade 5	FT	100%	0%
73	Gross, Barbara	Yes	Bus-Computer-Info Tech PK-12; Family-Consumer Sci PK-12 - Instructional II	HS	Fund of Comp Sci -Technology Exploration	FT	100%	0%
74	Guerriero, Melissa	Yes	Art PK-12 - Instructional II	HS	Arts and Culture -Found of Art and Design -Art Illustration	FT	100%	0%
75	Hardin, John	Yes	Principal PK-12 - Administrative I; Supvr Curriculum & Inst PK-12 - Supervisory; English 7-12 Communications 7-12 - Instructional II	HS	High School Principal	FT	100%	0%
76	Harp, Amber	Yes	Social Studies 7-12 Ment and/or Phys Handicapped K-12	SpEd -HS	Resource Teacher	FT	100%	0%
77	Harrigan, Shannon	Yes	Social Studies 7-12 English 7-12 - Instructional II	HS	World History AP Psychology	FT	100%	0%
78	Harris, Kristin	Yes	Early Childhood N-3 - Instructional I	ES	Grade 2	FT	100%	0%
79	Harris, Valerie	Yes	Elementary K-6 - Instructional II Masters Equivalency K-12 - Letter of Equivalency	Leadership	Supervisor of Induction and Federal Programs	FT	0%	100%
80	Henley, Kevin	Yes	English 7-12 Social Studies 7-12 - Instructional I	HS	Economics -English 12	FT	100%	0%
81	Hickman, Judy	Yes	Elementary K-6 Special Education PK-12 - Instructional I	SpEd MS	Resource Teacher	FT	100%	0%
82	Hitesman, Elizabeth	Yes	Special Education PK-12 English 7-12 - Instructional I	SpEd MS	Resource Teacher	FT	100%	0%
83	Hocker, Hannah	Yes	Elementary K-6 - Instructional I English as a Second Language ESL PK-12 - Program Specialist	ES	Grade 1	FT	100%	0%
84	Holden, Brian	Yes	Social Studies 7-12 - Instructional II	HS	Sociology -World History	FT	100%	0%
85	Hollenbach, Kaylene	Yes	Earth and Space Science 7-12 Biology 7-12 General Science 7-12 - Instructional II	HS	Anatomy&Physiology -Earth&Space	FT	100%	0%
86	Hoover, Angela	Yes	Principal K-12 - Administrative I; Elementary K-6 - Instructional II	ES	Elementary Principal	FT	100%	0%
87	Hopson, Martin	Yes	English 7-12 - Instructional I	HS	American Literature -Language Arts	FT	100%	0%
88	Humbert, Heather	Yes	Art PK-12 - Instructional II	ES	Elementary Art	FT	100%	0%
89	Intelicato, Emily	Yes	General Science 7-12 - Instructional II	HS	General Science -Forensic Science	FT	100%	0%
90	Johnson, Kathleen	Yes	Citizenship 7-12 - Instructional I	USP	World Civilizations -Liberty&Democracy	FT	100%	0%
91	Johnson, Karla	Yes	Principal PK-12 - Administrative II; Physics 7-12 -Instructional II	MS	Middle School Principal	FT	100%	0%
92	Juliano, David	Yes	Social Studies 7-12 - Instructional II	HS	US Government	FT	100%	0%
93	Kang, Dawn	Yes	Mathematics 7-12 - Instructional II	MS	Grade 8 Math	FT	100%	0%
94	Kaplan, Julie	Yes	Social Studies 7-12 - Instructional I	HS	AP US Government & Politics -AP Psychology	FT	100%	0%

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95	Kennedy, Lois	Yes	Elementary K-6 Mid-Level Science 6-9 Mid-Level English 6-9 Ment and/or Phys Handicapped K-12 - Instructional II (Certified) English 7-12 General Science 7-12 Mathematics 7-12 Social Studies 7-12 - HOUSE Designation (HQ status)	MS	Grade 7 Science	FT	100%	0%
96	King, Brittany	Yes	Biology 7-12 - Instructional II	HS	Biology	FT	100%	0%
97	Kirk, Jessica	Yes	Elementary School Counselor K-6 Secondary School Counselor 7-12 - Educational Specialist II	ES GUID	School Counselor	FT	100%	0%
98	Knox, Diana	Yes	Early Childhood N-3 Elementary K-6 Reading Specialist PK-12 - Instructional II	ES	Grade 1	FT	100%	0%
99	Kofeldt, Courtney	Yes	English 7-12 - Instructional II	HS	Supervisor of Educational Technology	FT	0%	100%
100	Kotch, Nicole	Yes	Health & Physical Education - Instructional II	HS	Health Safety and Physical Education	FT	100%	0%
101	Kulp-Woodruff, Deborah	Yes	Ment and/or Phys Handicapped K-12 - Instructional II	SpEd HS	K-12 IEP Compliance Monitor	FT	100%	0%
102	Laurelli, Ellen	Yes	Elementary K-6 Mid-Level English 6-9 Special Education PK-12 Reading Specialist PK-12 - Instructional II	SpEd HS	Resource Teacher	FT	100%	0%
103	Leone, Jennifer	Yes	Elementary K-6 Mid-Level Science 6-9 - Instructional II	MS	Grade 6 Science	FT	100%	0%
104	Lewis, Hannah	Yes	English as a Second Language PK-12 English 7-12 Social Studies 7-12 - Instructional II	MS	Grade 7/8 Language Arts	FT	100%	0%
105	Logue, Michael	Yes	Principal PK-12 - Administrative Provisional I; Social Studies 7-12 - Instructional II	HS	High School Asst. Principal	FT	100%	0%
106	Mackey, Kirsten	Yes	Mathematics 7-12 Grades 4-8 All Subjects 4-6 Mathematics 7-8 - Instructional I	USP	Algebra Pre-Alg Pre-Calculus & Trig	FT	100%	0%
107	Madison, Eric	Yes	Mathematics - Instructional II	HS	Algebra 1 Algebra 2 Geometry	FT	100%	0%
108	Majersky, Maria	Yes	Mathematics 7-12 - Instructional I	HS	Algebra 2 Pre-Calculus	FT	100%	0%
109	Makin, Holly	Yes	Special Education N-12 Elementary K-6 - Instructional II	SpEd - Life Skills	Resource Teacher	FT	100%	0%
110	Malkasian, Alison	Yes	Special Education PK-12 Elementary K-6 - Instructional II	SpEd - Life Skills	Resource Teacher	FT	100%	0%
111	Malvestuto, Andrea	Yes	Elementary School Counselor K-6, Secondary School Counselor 7-12 - Educational Specialist II	ES	School Counselor	FT	100%	0%
112	Maniscalco, Stephen	Yes	Health & Physical Educ PK-12 - Instructional II	ES	Health Safety & Physical Education Elementary	FT	100%	0%
113	Marks, Christine	Yes	General Science 7-12 - Instructional I; Secondary School Counselor 7-12 - Educational Specialist II	HS Guid	School Counselor	FT	100%	0%
114	Marks, Kyra	Yes	Elementary (K-6) Ment and/or Phys Handicapped - Instructional I	SpEd - ES	Resource Teacher	FT	100%	0%
115	Markward, John	Yes	Physics 7-12 Chemistry 7-12 - Instructional II	USP	Physics AP Chemistry	FT	100%	0%
116	Martin, Megan	Yes	English 7-12 Social Studies 7-12 Citizenship 7-12 - Instructional I	MS	Grade 7 Language Arts	FT	100%	0%
117	Maurer, Julianna	Yes	Special Education PK-8- Instructional I; Grades PK-4 Instructional I; Autism PK-12-Endorsement	SpEd - MS	Resource Teacher	FT	100%	0%
118	McGinty, Shavaun	Yes	Elementary School Counselor K-6 - Educational Specialist II	Guid - Leadership	Supervisor of Guidance Department	FT	100%	0%
119	McGowan, Rachel	Yes	Elementary and Secondary School Counselor PK-12 English 7-12 Grades 4-8 (All Subjects 4-6 English Language Arts and Reading 7-8) - Instructional I	USP	English Literature & Composition	FT	100%	0%
120	McGowan, Rebecca	Yes	Technology Education PK-12 Bus-Computer-Info Tech PK-12 Elementary K-6 - Instructional I	HS	Business Law Accounting Google Apps Python Marketing	FT	100%	0%
121	Miller, Katherine	Yes	Mathematics 7-12 - Instructional II	MS	Grade 7 Mathematics	FT	100%	0%
122	Morrow, Victoria	Yes	English 7-12 Special Education 7-12 -Instructional I	SpEd HS	Resource Teacher	FT	100%	0%

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123	Moser, Caitlin	Yes	Grades 4-8 (All subjects 4-6 Mathematics 7-8) - Instructional I	MS	Math Interventionist Grades 6-8	FT	100%	0%
124	Naylor, Jill	Yes	English 7-12 -Instructional II	HS	English 10 English 12 Journalism	FT	100%	0%
125	Ndau, Kristina	Yes	Grades 4-8 (All Subjects 4-6 Mathematics 7-8 Science 7-8) - Instructional I	MS	Grade 7 Math/Science	FT	100%	0%
126	O'Hanlon, Michelle	Yes	Art PK-12 - Instructional II	MS	Art Grades 6-8	FT	100%	0%
127	Oeste, Caitlin	Yes	English 7-12 - Instructional I	HS	English 9 Film as Literature	FT	100%	0%
128	Okcuoglu, Daphne	Yes	Art PK-12 - Instructional II	CPFA	Photography -Digital Studio Photography	FT	100%	0%
129	Olson, Brenda	Yes	Elementary K-6 Mid-Level English 7-9 - Instructional I	ES	Grade 5	FT	100%	0%
130	Owens, Rose	Yes	Instructional I - Grades 4-8 (All subjects 4-6 English/Language Arts and Reading 7-8); Instructional I Special Education PK-8 (9226)	ES	Grade 5	FT	100%	0%
131	Packer, Cory	Yes	Elementary K-6 - Instructional I	ES	Grade 4	FT	100%	0%
132	Paffas, Basil	Yes	Social Studies 7-12 English 7-12 - Instructional I	HS	World History US Government	FT	100%	0%
133	Palivoda, Sheri	Yes	Elementary K-6 Mid-level English 7-9 Library Science K-12 English 7-12 - Instructional II; English as a Second Language (ESL) K-12 - Program Specialist	MS	Language Arts Grades 6-8	FT	100%	0%
134	Palmer, William	Yes	Mathematics 7-12 Physics 7-12 Chemistry 7-12 - Instructional II	HS	Algebra 1 Pre-Algebra	FT	100%	0%
135	Pardus, Merissa	Yes	Special Education PK-12 Early Childhood N-3 - Instructional I	SpEd - Life Skills	Resource Teacher	FT	100%	0%
136	Park, Ewan	Yes	Social Studies - Instructional II; Principal K-12 - Administrative	USP	AP MicroEconomics -American Law & International Relations -AP European History	FT	100%	0%
137	Parris, Lynn	Yes	English 7-12 - Instructional II	USP	AP English Language & Composition -Creative Writing	FT	100%	0%
138	Parris, Patric	Yes	Social Studies 7-12 - Instructional II	USP	AP US History -World Civilizations	FT	100%	0%
139	Perez, Audrey	Yes	Chemistry 7-12- Instructional II; General Science- Instructional II	HS	Chemistry	FT	100%	0%
140	Perri, Melissa	Yes	Grades 4-8 (All Subjects 4-6, Science 7-8)- Instructional I; Grades 4-8 (All subjects 4-6, Mathematics 7-8)- Instructional I	MS	Grade 6 Math -Grade 7 Science	FT	100%	0%
141	Petro, Robert	Yes	Biology Chemistry General Science Earth and Space Science Social Studies7-12 - Instructional II	USP	Chemistry Astronomy PhysicalScience Earth&Space	FT	100%	0%
142	Pettit, Todd	Yes	English 7-12 Mid-Lev Citiz Ed 6-9 - Instructional II	HS	English 10 Mythology	FT	100%	0%
143	Pfaff, Megan	Yes	Elementary K-6 Reading Specialist PK-12 - Instructional II	ES	Elementary Data Specialist	FT	0%	100%
144	Piccione, Joseph	Yes	Social Studies Mid-level Mathematics 7-9 General Science - Instructional I	HS	US History -World History	FT	100%	0%
145	Priar, Heather	Yes	Elementary & Secondary School Counselor PK-12- Educational Specialist I	Guid - HS	School Counselor	FT	100%	0%
146	Propato, Gabriella	Yes	English 7-12 - Instructional I	HS	English 11 Creative Writing	FT	100%	0%
147	Propfe, Tyler	Yes	Music PK-12 - Instructional I	ES	Music-Elementary	FT	100%	0%
148	Przeworski, Katherine	Yes	Biology 7-12 - Instructional I	USP	Biology AP Environmental Science	FT	100%	0%
149	Putt, Jeffrey	Yes	Accounting 7-12 Marketing 7-12 Marketing-Dist Ed Tchr Coord 7-12 Data Processing 7-12 Bus-Computer-Info Tech Instructional II; Principal PK-12 - Administrative I	HS	Coding in HTML and CSS -Graphic Communications - Mobile Programming -Technology Concepts	FT	100%	0%
150	Reading, Danielle	Yes	Elementary K-6 - Instructional I	ES	Grade 3	FT	100%	0%
151	Reddig, Jennifer	Yes	Mathematics 7-12 - Instructional I	USP	Algebra 2	FT	100%	0%
152	Reich, Seth	No	Theatre Degree - Qualified as per charter regulations	CPFA	Musical Theatre and Acting	FT	100%	0%
153	Reigner, Kevin	Yes	Elementary K-6 Mid-Level English 6-9 Mid-Level Mathematics 6-9 Mid-Level Science 6-9 - Instructional II	MS	Middle School Instructional Coach	FT	100%	0%
154	Reilly, Christine	Yes	Special Education PK-12 Elementary K-6 - Instructional I	SpEd-HS	Resource Teacher	FT	100%	0%

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155	Ricciardi, Kimberly	Yes	Art K-12 Family-Consumer Sci K-12 - Instructional I	CPFA	Food Science -Child Development -Sculpture -AP Studio Art 3-D Design - Sculpture/Ceramics	FT	100%	0%
156	Roberts, Allyson	Yes	Music PK-12 - Instructional II	CPFA	Piano -Music Theory & Composition	FT	100%	0%
157	Rosle, Kathryn	Yes	English 7-12 - Instructional II	HS	English 9 -English 11 -Children's Literature	FT	100%	0%
158	Roth, Merridith	Yes	Health & Physical Educ PK-12 - Instructional I	HS	Health Safety and Physical Education	FT	100%	0%
159	Rudzinski, Jennifer	Yes	English 7-12 - Instructional II Instructional Coach PK-12 Endorsement	HS	High School Instructional Coach	FT	100%	0%
160	Saddler, Stephen	Yes	Biology 7-12 - Instructional I	HS	Biology	FT	100%	0%
161	Saldutti, Nico	Yes	Grades PK-4 - Instructional I	ES	Grade 4	FT	100%	0%
162	Sammarone, Chelsea	Yes	Social Studies 7-12 - Instructional I	HS	United States Government	FT	100%	0%
163	Santos, Nadya	Yes	Special Education N-12 Elementary K-6 - Instructional I	SpEd -ES Life Skills	Resource Teacher	FT	100%	0%
164	Sarno, Amy	Yes	English 7-12 - Instructional II	MS	Language Arts Grade 7	FT	100%	0%
165	Schelling, Jennifer	Yes	Elementary K-6 Reading Specialist PK-12 - Instructional I	ES	Elementary Instructional Coach	FT	100%	0%
166	Selby, Natalie	Yes	Elementary & Secondary School Counselor PK-12 - Educational Specialist I	HS GUID	School Counselor	FT	100%	0%
167	Sherrieb, Brady	Yes	Special Education PK-12 Elementary K-6 - Instructional I	SpEd - ES Life Skills	Resource Teacher	FT	100%	0%
168	Sikora, Stephanie	Yes	Mathematics 7-12 Mid-Level Mathematics 6-9 Elementary K-6 Reading Specialist PK-12 Special Education PK-12 Bus-Computer-Info Tech PK-12 - Instructional II	MS	Technology Exploration -Coding in HTML	FT	100%	0%
169	Slusser, Daniel	Yes	Health & Physical Educ PK-12 - Instructional I	MS	Health Safety and Physical Education	FT	100%	0%
170	Smith, Danielle	Yes	Elementary K-6 Mid-Level English 6-9 Special Education PK-12 Reading Specialist PK-12 - Instructional II	ES	Reading Specialist Grades K-2	FT	100%	0%
171	Smith, Jeff	Yes	Mathematics 7-12 Mid-Level Mathematics 6-9 Elementary K-6 ReadingSpecialist PK-12 Special Education PK-12 Bus-Computer-Info Tech PK-12 - Instructional II	HS	Math 10 -Pre-Alg -Algebra -Geometry	FT	100%	0%
172	Sommar, Albert	Yes	Mathematics 7-12 Physics 7-12 Technology Education PK-12 - Instructional II	USP	Calculus -Multivariable Calc -Pre-Calculus & Trig	FT	100%	0%
173	Speer, Ericka	No	Dance Education - Qualified as per charter regulations	CPFA	Dance	FT	100%	0%
174	Stefanski, MaryBeth	Yes	Secondary School Counselor - Educational Specialist I	USP	School Counselor	FT	100%	0%
175	Stiles, Christopher	Yes	Principal K-12 - Administrative I; Social Studies 7-12 Spanish K-12 - Instr	USP	Principal of University Scholars Program	FT	100%	0%
176	Strellec, Christina	Yes	English 7-12 Social Studies 7-12- Instructional II	HS	Language Arts Social Studies - Grade 7	FT	100%	0%
177	Suski, Amy	Yes	Elementary K-6 TechnologyEducation PK-12 - Instructional I	ES	Coding and Technology Grades 1-5	FT	100%	0%
178	Swink, Tammy	Yes	School Nurse - Educational Specialist II	CPFA	School Nurse	FT	100%	0%
179	Szilaygi, Tunde	Yes	Biology 7-12 General Science 7-12 - Instructional I	HS	Biology	FT	100%	0%
180	Takac, Kristina	Yes	Mathematics - Instructional II; Equivalency - Master's Elementary & Secondary School Counselor PK-12- Educational Specialist I	HS	Algebra 1 -Geometry	FT	100%	0%
181	Titlow, Erica	Yes	Elementary & Secondary School Counselor PK-12- Educational Specialist I	Guid - HS	School Counselor	FT	100%	0%
182	Todd, Melina	Yes	Ment and/or Phys Handicapped K-12 - Instructional II	SPED-HS	Resource Teacher	FT	100%	0%
183	Todorovac, Erin	Yes	English 7-12 - Instructional II	USP	American and British Literature	FT	100%	0%
184	Toland, Michelle	Yes	Spanish PK-12 - Instructional II	HS	Spanish	FT	100%	0%
185	Tope, Laura	Yes	Biology 7-12 - Instructional II	HS	Biology -Earth Space - General Science	FT	100%	0%
186	Townsend, Sean	No	Theatre Degree - Qualified as per Charter Regulations	CPFA	Guitar	FT	0%	100%

Staff No.	Name of employee (List all names in alphabetical order)	PA Certified Yes/No	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignmmt	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
187	Uithol, Seline	Yes	English 7-12 - Instructional I	MS	Language Arts Grade 8	FT	100%	0%
188	Ulrich, Jennifer	Yes	Spanish PK-12 - Instructional II	HS	Spanish	FT	100%	0%
189	VanEtten, Michael	Yes	Elementary K-6 Mid-Level Mathematics 6-9 Mid-Level English 6-9 - Instructional II	ES	Math Interventionist - Grades 3-5	FT	100%	0%
190	VanHassent, Daniel	Yes	Social Studies 7-12- Instructional I	HS	AP Human Geography -Psychology -World History	FT	100%	0%
191	VanRhee, Sydney	Yes	Grades PK-4 - Instructional I English as a Second Language ESL PK-12 - Program Specialist	ES	Grade 3	FT	100%	0%
192	Vargas, Aladine	No	Emergency Certificate in process - Not certified under charter law	CPFA	Graphic Design -Techniques in Drawing	FT	0%	100%
193	Victorius, Emily	Yes	Elementary K-6 Reading Specialist PK-12 - Instructional II	ES	Grade 1	FT	100%	0%
194	Voyten, Shawn	Yes	Special Education PK-12 Social Studies 7-12 - Instructional II	SpEd HS	Resource Teacher	FT	100%	0%
195	Walsh, Julianne	Yes	English 7-12 Social Studies 7-12- Instructional I	HS	English 9 English 11 English 12	FT	100%	0%
196	Walton, Benjamin	Yes	English 7-12 - Instructional I	HS	English 12	FT	100%	0%
197	Waltz, Kristen	Yes	Social Studies 7-12 - Instructional I	HS	Economics US History World History	FT	100%	0%
198	Werner, Danielle	Yes	Elementary K-6 Special Education PK-12 - Instructional I	ES	Grade 2	FT	100%	0%
199	West, Thomas	Yes	Music PK-12 - Instructional II	CPFA	Orchestra	FT	100%	0%
200	Wike, Wendi	Yes	Elementary K-6 Reading Specialist PK-12 - Instructional II Specialist English as a Second Language (ESL) K-12 - Program Specialist	ES	Kindergarten	FT	100%	0%
201	Wilkocz, Christopher	Yes	Elementary K-6 - Instructional II	MS	Social Studies Grade 6	FT	100%	0%
202	Williams, Lauren	Yes	Elementary K-6 Special Education PK-12 Reading Specialist P-12 - Instructional II English as a Second Language (ESL) PK-12- Program Specialist I	SpEd ES	Resource Teacher	FT	100%	0%
203	Wilson, Sherrie	Yes	Speech Correction K-12 - Instructional II	K-12	Speech Therapist	FT	100%	0%
204	Wright, Whitney	Yes	Social Studies 7-12 - Instructional I	K-12	Supervisor of Curriculum	FT	0%	100%
205	Yerkes, Jane	Yes	School Nurse - Educational Specialist II	K-12	School Nurse	FT	100%	0%
206	Yund, Nick	Yes	Citizenship 7-12 Social Studies 7-12 Grades 4-8 (All subjects 4-6 Social Studies 7-8) - Instructional I	MS	American Nation -World Studies	FT	100%	0%
207	Zuri, William	Yes	Mathematics 7-12 - Instructional II	MS	Mathematics Grades 7-8	FT	100%	0%

Total Number of Administrators (do not include CEO) _5____

Total Number of Teachers ___181___ Counselors ___10___ School Nurses ___2___ Others ___9___

Total Number of Professional Staff _207____

PA Department of Education, 333 Market Street, Harrisburg, PA 17126-0333

Pennsylvania Leadership Charter School

**Financial Statements
And
Independent Auditor's Report**

Year Ended June 30, 2018

**Pennsylvania Leadership Charter School
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Year Ended June 30, 2018**

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Independent Auditor's Report

To the Board of Trustees
Pennsylvania Leadership Charter School
West Chester, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component unit, and each major fund of Pennsylvania Leadership Charter School (the School), 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 table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, and each major fund of Pennsylvania Leadership Charter School as of June 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension and OPEB information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Pennsylvania Leadership Charter School's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2019 on our consideration of Pennsylvania Leadership Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pennsylvania Leadership Charter School's internal control over financial reporting and compliance

SD Associates P.C.

Certified Public Accountants
Elkins Park, Pennsylvania

May 28, 2019

Pennsylvania Leadership Charter School Management's Discussion and Analysis June 30, 2018

The Board of Trustees of Pennsylvania Leadership Charter School (the School) offers readers of the School's financial statements this narrative overview and analysis of the financial activities of the School for the fiscal year ended June 30, 2018. We encourage readers to consider the information presented here in conjunction with the School's financial statements.

Financial Highlights

- Total revenues increased \$6,381,378 due primarily to increased student enrollment.
- At the close of the current fiscal year, the School reports an ending fund balance of \$9,746,409. This balance was the result of a \$5,718,136 surplus for the year ended June 30, 2018.
- The School's cash balance at June 30, 2018 was \$6,756,411, representing an increase of \$2,537,047 from June 30, 2017.

Overview of the Financial Statements

The discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The School's basic financial statements as presented comprise four components: Management's Discussion and Analysis (this section), the basic financial statements, supplementary information, and single audit requirements.

Government-Wide Financial Statements

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

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

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

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

Component Unit

The School includes Friends of Pennsylvania Leadership Charter School (Friends) in its report. Although legally separate, this component unit is important because of the nature of its relationship with the School.

Pennsylvania Leadership Charter School Management's Discussion and Analysis June 30, 2018

Overview of the Financial Statements (continued)

Fund Financial Statements

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

Most of the School's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. Such information is useful in assessing the School's financing requirements. In particular, *fund balance* may serve as a useful measure of a government's net resources available for spending for program purposes at the end of the fiscal year.

The School is the fiduciary for its students' activities funds. The School's fiduciary assets and liabilities are reported in a separate Statement of Fiduciary Net Position. We exclude these assets and liabilities from the School's other financial statements because the School cannot use these assets to finance its operations. The School is responsible for ensuring that the assets reported in this fund are used for their intended purposes.

Notes to the Financial Statements

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

Supplementary Information

The governmental fund budgetary comparison schedule and pension and OPEB information is presented for purposes of additional analysis. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Government-Wide Financial Analysis

Management has adopted Governmental Accounting Standards Board (GASB) Statement 34 which requires a comparative analysis of current and prior periods.

**Pennsylvania Leadership Charter School
Management's Discussion and Analysis
June 30, 2018**

Government-Wide Financial Analysis (continued)

	<u>2018</u>	<u>2017</u>
Assets		
Other assets	\$ 14,683,044	\$ 8,601,096
Capital assets, net	<u>4,547,884</u>	<u>3,955,694</u>
	19,230,928	12,556,790
Deferred Outflows of Resources	<u>4,754,610</u>	<u>5,829,460</u>
Liabilities		
Other liabilities	38,599,364	5,990,295
Net pension liability	<u>1,306,000</u>	<u>35,384,000</u>
	39,905,364	41,374,295
Deferred Inflows of Resources	<u>9,016,151</u>	<u>8,807,000</u>
Net Position	<u>\$ (24,935,977)</u>	<u>\$ (31,795,045)</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the School, liabilities and deferred inflows of resources exceeds assets and deferred outflows of resources by \$24,935,977 as of June 30, 2018, a decrease of \$8,287,771 from June 30, 2017.

The School's revenues are predominately local school district's funds based on the student enrollment. For the year ended June 30, 2018, the School's revenues of \$41,513,715 exceeded expenditures of \$33,225,944 by \$8,287,771, an increase of \$2,831,546 as compared to the preceding year.

	<u>2018</u>	<u>2017</u>
Revenues		
Program revenues		
Local educational agency assistance	\$ 40,266,214	\$ 34,051,816
State sources	41,465	60,560
Federal sources	1,085,269	936,366
General revenues		
Other sources	<u>120,767</u>	<u>83,295</u>
Total revenues	<u>41,513,715</u>	<u>35,132,037</u>

**Pennsylvania Leadership Charter School
Management's Discussion and Analysis
June 30, 2018**

Government-Wide Financial Analysis (continued)

Expenditures		
Instruction	20,411,382	17,565,329
Support services	11,451,198	10,719,308
Noninstructional services	58,002	51,072
Interest expense	97,499	96,361
Depreciation-unallocated	1,207,863	1,243,742
Total expenditures	<u>33,225,944</u>	<u>29,675,812</u>
Change in net position	8,287,771	5,456,225
Net position, beginning	(31,795,045)	(37,251,270)
Restatement (Note 17)	<u>(1,428,703)</u>	<u>-</u>
Net position, ending	<u>\$ (24,935,977)</u>	<u>\$ (31,795,045)</u>

Governmental Fund

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

The School's governmental fund (the General Fund) reported an ending fund balance of \$9,746,409.

Budget Variations

The actual revenues represent an increase from budgeted revenues of \$6,411,964 due mainly to increased enrollment resulting in an increase in funding.

Actual expenditures increased \$2,821,982 over the budget due mainly to increased instruction and support costs.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2018, the School's investment in capital assets for its governmental activities totaled \$4,436,858 (net of accumulated depreciation). This investment in capital assets includes building improvements, office furniture, and computer equipment.

Major capital assets purchases during the year included the following:

- Capital expenditures of \$1,707,027 for computer equipment.

Pennsylvania Leadership Charter School Management's Discussion and Analysis June 30, 2018

Capital Asset and Debt Administration (Continued) Capital Assets (Continued)

Additional information on the School's capital assets can be found in Note 4 of this report.

Long-Term Debt

The School has numerous capital lease arrangements, which were entered into for the purchase of computer equipment. Additional information on the School's debt obligations can be found in Notes 6 and 7 of this report.

Economic Factors and Next Year's Budgets and Rates

The School's primary source of revenue, the per student subsidy provided by the local school districts, will increase by approximately \$5,900,000 for fiscal year 2018-2019 due to an increase in enrollment from approximately 2,800 to 3,000 students and per-student rates that increased by approximately 8%.

Future Events that will Financially Impact the School

Anticipated enrollment for fiscal year 2018-2019 will be approximately 3,000 students. The resulting additional revenue (previous paragraph) will be partially offset with the costs of additional instruction and support services.

Contacting the School's Financial Management

The financial report is designed to provide interested parties a general overview of the School's finances. Questions regarding any of the information provided in this report should be addressed to the Business Office, Pennsylvania Leadership Charter School, 1332 Enterprise Drive, West Chester, Pennsylvania 19380.

Pennsylvania Leadership Charter School
Statement of Net Position
June 30, 2018

	Primary Government	
	Governmental Activities	Component Unit
Assets		
Cash and investments	\$ 6,756,411	\$ 71,762
State subsidies receivable	42,070	-
Federal subsidies receivable	33,115	-
Local subsidies receivable	1,354,714	-
Accrued Interest Receivable	20,307	-
Prepaid expenses	208,771	-
Property and equipment, net	4,547,884	3,955,789
Employee advances	385	-
Due from Friends of PA Leadership Charter School	3,253,782	-
Investments	2,930,383	-
Security deposits	83,106	100,000
Total assets	<u>19,230,928</u>	<u>4,127,551</u>
Deferred Outflows of Resources		
Deferred outflows of resources	<u>4,754,610</u>	<u>-</u>
Liabilities		
Accounts payable and accrued expenses	4,944,436	3,000
Accrued compensated absences	30,481	-
Capital lease obligations		
Due within one year	1,136,446	-
Due after one year	779,750	-
Loan payable		
Due within one year	50,251	-
Due to Pennsylvania Leadership Charter School	-	3,253,782
Net OPEB liability	1,306,000	-
Net pension liability	31,658,000	-
Total liabilities	<u>39,905,364</u>	<u>3,256,782</u>
Deferred Inflows of Resources		
Deferred inflows of resources	<u>9,016,151</u>	<u>-</u>
Net Position		
Invested in capital assets, net of related debt	2,631,688	-
Unrestricted	<u>(27,567,665)</u>	<u>870,769</u>
Total net position	<u>\$ (24,935,977)</u>	<u>\$ 870,769</u>

See accompanying notes to financial statements.

**Pennsylvania Leadership Charter School
Statement of Activities
Year Ended June 30, 2018**

<u>Functions</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>	
		<u>Charges for Services</u>	<u>Grants and Contributions</u>	<u>Primary Government</u>	<u>Component Unit</u>
				<u>Governmental Activities</u>	
Governmental Activities					
Instruction	\$ 20,411,382	\$ 25,794,806	\$ 1,085,269	\$ 6,468,693	
Support services	11,451,198	14,471,408	41,465	3,061,675	
Noninstructional services	58,002	67,984	-	9,982	
Depreciation - unallocated	1,207,863	-	-	(1,207,863)	
Interest expense	97,499	-	-	(97,499)	
Total governmental activities	<u>33,225,944</u>	<u>40,334,198</u>	<u>1,126,734</u>	<u>8,234,988</u>	
Component Unit					
Rental income and expense	<u>\$ 115,843</u>	<u>\$ 348,084</u>	<u>\$ 26,929</u>		\$ 259,170
General Revenues					
Other revenues				<u>52,783</u>	<u>-</u>
Change in net position				8,287,771	259,170
Net Position - Beginning of Year (as restated)				<u>(33,223,748)</u>	<u>611,599</u>
Net Position - End of Year				<u>\$ (24,935,977)</u>	<u>\$ 870,769</u>

See accompanying notes to financial statements.

**Pennsylvania Leadership Charter School
Balance Sheet-Governmental Fund
June 30, 2018**

	Total Governmental Funds
Assets	
Cash and cash equivalents	\$ 6,756,411
State subsidies receivable	42,070
Federal subsidies receivable	33,115
Local subsidies receivable	1,354,714
Accrued Interest Receivable	20,307
Prepaid expenses	208,771
Employee advances	385
Advance to Friends of PA Leadership Charter School	3,253,782
Investments	2,930,383
Security deposits	83,106
Total assets	\$ 14,683,044
Liabilities	
Accounts payable and accrued expenses	\$ 4,936,635
Fund Balance	
Nonspendable	3,337,273
Committed	2,500,000
Unassigned	3,909,136
	9,746,409
Total liabilities and fund balance	\$ 14,683,044

See accompanying notes to financial statements.

Pennsylvania Leadership Charter School
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
June 30, 2018

Total Fund Balance for Governmental Funds	\$ 9,746,409
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Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Property and equipment	12,242,713	
Accumulated depreciation	<u>(7,694,829)</u>	
		4,547,884

Long-term liabilities that pertain to governmental funds, including notes payable, are not due and payable in the current period and therefore are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position. Balances at year end are:

Capital lease obligations	(1,916,196)	
Loan payable	(50,251)	
Accounts payable and accrued expenses	(38,282)	
Net pension liability	(31,658,000)	
Net OPEB liability	(1,306,000)	

Deferred outflows and inflows of resources are applicable to future periods and, therefore, are not reported in the funds.

Deferred inflows of resources	(9,016,151)	
Deferred outflows of resources	<u>4,754,610</u>	

Total Net Position of Governmental Activities	\$ <u>(24,935,977)</u>
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See accompanying notes to financial statements.

Pennsylvania Leadership Charter School
Statement of Revenues, Expenditures, and Changes in Fund Balance-
Governmental Fund
Year Ended June 30, 2018

	General Fund
Revenues	
Local education agency assistance	\$ 40,266,214
Federal sources	1,085,269
State sources	41,465
Other sources	120,767
Total revenues	41,513,715
Expenditures	
Instruction	22,078,018
Support services	12,431,241
Noninstructional services	58,002
Capital outlay	1,707,027
Debt service	1,228,318
Total expenditures	37,502,606
Revenues in Excess of Expenditures	4,011,109
Other Financing Sources	
Proceeds from capital leases	1,707,027
Net Change in Fund Balance	5,718,136
Fund Balance - Beginning of Year	4,028,273
Fund Balance - End of Year	\$ 9,746,409

See accompanying notes to financial statements.

**Pennsylvania Leadership Charter School
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
Year Ended June 30, 2018**

Net Change in Fund Balances - Total Governmental Funds \$ 5,718,136

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

Capital outlay	1,707,027	
Depreciation expense	(1,207,863)	
	499,164	499,164

The governmental funds report note proceeds as financing sources, while repayment of note principal is reported as an expenditure. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. The net effect of these differences in the treatment of notes payable is as follows:

Proceeds from capital leases	(1,707,027)	
Principal payments on long-term debt	1,130,819	
Accounts payable and accrued expenses, long-term	93,150	
	(483,058)	(483,058)

Asset impairments are not reported in governmental funds because governmental funds measure only the flow of current financial resources. (40,203)

Governmental funds report School pension contributions as expenditures. However in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.

Change in accrued compensated absences	(9,456)	
School pension and OPEB contributions	2,662,783	
Cost of benefits earned net of employee contributions	(59,595)	
	2,593,732	2,593,732

Change in Net Position of Governmental Activities **\$ 8,287,771**

See accompanying notes to financial statements.

Pennsylvania Leadership Charter School
Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2018

	Agency Fund
Assets	
Cash and cash equivalents	<u>\$ 11,876</u>
Liabilities	
Other current liabilities	<u>11,876</u>
Net Position	<u>\$ -</u>

See accompanying notes to financial statements.

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 1 Background and Summary of Significant Accounting Policies

Pennsylvania Leadership Charter School (the School) is a nonprofit corporation established pursuant to the Pennsylvania Nonprofit Corporation Law of 1988. The mission of the school is to leverage technology on behalf of students who need a more personalized approach to education to maximize their potential and meet the highest performance standards. This mission is accomplished through a uniquely individualized learning program that combines the best in virtual education with very real connections among students, family, teachers, and the community. The School's charter expired at the end of the 2013-2014 school year, and has been extended while the Pennsylvania Department of Education processes the re-authorization application.

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

Reporting Entity

The School implemented Governmental Accounting Standards Board (GASB) Statement No. 39, *Determining Whether Certain Organizations are Component Units*. This Statement amends GASB Statement No. 14, *The Financial Reporting Entity* to provide additional guidance to determine whether certain organizations should be reported as component units based on the nature and significance of their relationship with the School.

As defined by generally accepted accounting principles established by the Governmental Accounting Standards Board, the financial reporting entity consists of the primary government, as well as its component unit, Friends of Pennsylvania Leadership Charter School (Friends).

Friends is a legally separate, tax-exempt component unit of the School. The School does not appoint the majority of the Board of Friends. Because Friends owns and finances the building that is leased to the School for its operations, and because the School advanced funds to Friends for the acquisition of the building and for operating expenses without specified repayment terms, Friends is considered a component unit of the School. Friends is reported in separate financial statements because of the difference in its reporting model, as further described below.

Friends is a private nonprofit organization that reports its financial results in accordance with the Accounting Standards Codification (ASC). Most significant to Friend's operations and reporting model is ASC Topic 958, Not-for-Profit Entities. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features.

As of June 30, 2018, the School had advanced \$3,253,782 to Friends in connection with the building acquisition and operating costs.

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 1 Background and Summary of Significant Accounting Policies (continued)

Government-Wide and Fund Financial Statements

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements:

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

Fund Financial Statements:

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 90 days of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The funds utilized by the School and brief descriptions of their accounting purposes are as follows:

Governmental Fund - The fund listed below is the fund through which most governmental functions are furnished.

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

Fiduciary Funds

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the School in a trustee capacity or as an agent for individuals. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 1 Background and Summary of Significant Accounting Policies (continued)

The School does not maintain any Trust Funds but maintains Agency Funds for the Activity Funds of student clubs, classes and organizations.

Method of Accounting

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

- Invested in capital assets, net of related debt – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets component as the unspent proceeds.
- Restricted – This component of net position consists of constraints placed on net asset use through external constraints imposed by creditors such as through debt covenants, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position – This component of net position consists of net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

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

Fund Balances - Governmental Funds

The School elected to implement GASB No. 54, *Fund Balance Reporting and Governmental Type Definition*. In the fund financial statements, governmental funds report the following classifications of fund balance:

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 1 Background and Summary of Significant Accounting Policies (continued)

Fund Balances - Governmental Funds (continued)

- Nonspendable - includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. The School classified employee advances, security deposits, and advance to Friends of PA Leadership Charter School as being nonspendable as these items are not expected to be converted to cash.

- Restricted - included amounts restricted by external sources, such as creditors or grantors, or by constitutional provision or enabling legislation.

- Committed - includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Trustees. The School committed \$1,500,000 towards future operating costs and \$1,000,000 towards the increasing costs of the PSERS retirement program.

- Assigned - includes amounts that the School intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance.

- Unassigned - includes all amounts that are not included in other spendable classifications.

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

Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. An annual budget is adopted for the General Fund.

The Budgetary Comparison Schedule should present both the original and the final appropriated budgets for the reporting period. The School only has a general fund budget; therefore, the original budget filed and accepted by the Pennsylvania Department of Education is the final budget as well.

Use of Estimates

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

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 1 Background and Summary of Significant Accounting Policies (continued)

Concentration of Credit Risk

Periodically, the School may maintain deposits in excess of the Federal Deposit Insurance Corporation's limit of \$250,000, with financial institutions.

Deposits and Investments

The School's cash and cash equivalents are considered to be cash on hand and demand deposits. The School's investments consist of obligations of the U.S. Treasury, certain corporate bonds and certain exchange traded funds. Investments are reported at fair value.

Prepaid Expenditures

Prepaid expenditures include payments to vendors for services applicable to future accounting periods.

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. All capital assets are capitalized at cost and updated for additions and retirements during the year. The School does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets; leasehold improvements (7 - 39 years) and furniture and equipment (5 - 7 years).

Long-Lived Assets

The School and Friends evaluate long-lived assets, which include rental property subject to depreciation, for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recoverable. If the estimated future cash flows (undiscounted and without interest charges) from the use of an asset are less than the carrying value, a write-down would be recorded to reduce the related asset to its estimated fair value. Management has not identified any impairments at June 30, 2018.

Deferred Outflows/Inflows of Resources

Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in the statement of net position and related disclosures. In compliance with Statement No. 63, the statement of net position includes four components: assets, deferred outflows of resources, liabilities, and deferred inflows of resources.

Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 1 Background and Summary of Significant Accounting Policies (continued)

Deferred Outflows/Inflows of Resources (continued)

Deferred inflows of resources represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

Advertising Costs

All costs associated with advertising and promotions are recorded as expenditures in the year incurred.

Income Tax Status

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code. The School follows the provisions of ASC 740-10, *Accounting for Uncertainty in Income Taxes*. Management evaluated the School's tax positions and concluded that the School had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. The School files a Return of Organizations Exempt from Income Tax annually. The School's returns for 2015, 2016, and 2017 are subject to examination by the IRS, generally for three years after they were filed.

Pensions

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 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.

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 1 Background and Summary of Significant Accounting Policies (Continued)

Pensions (Continued)

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 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. 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.

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 1 Background and Summary of Significant Accounting Policies (Continued)

Pensions (Continued)

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.

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 31.74% 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 \$2,628,022 for the year ended June 30, 2018.

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

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 1 Background and Summary of Significant Accounting Policies (Continued)

Other Postemployment Benefits (Continued)

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.

Premium Assistance Eligibility Criteria

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

- Have 24.5 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 of 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.

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.

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 1 Background and Summary of Significant Accounting Policies (Continued)

Other Postemployment Benefits (Continued)

Employer Contributions

The school Schools' contractually required contribution rate for the fiscal year ended June 30, 2018 was 0.84% 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 \$34,761 for the year ended June 30, 2018.

Note 2 Cash and Investments

Cash

The School's cash and cash equivalents balance at June 30, 2018 was \$6,756,411. The actual amount of cash on deposit in the School's bank accounts at June 30, 2018 was \$7,159,936. As of June 30, 2018, the School's bank balance was exposed to custodial credit risk as follows:

Uninsured and collateralized with securities held by the pledging bank's trust department, not in the School's name	\$ 6,647,370
Insured amount	\$ 512,566

Custodial Credit Risk-Deposits

Custodial credit risk is the risk that in the event of a bank failure, the School's uninsured deposits may not be returned. The School does not have a policy for custodial credit risk.

Investments

At June 30, 2018, the School's investment balances were as follows:

Investment Type	Maturity	Fair Value	Rating
US Treasury Notes	3 years	\$ 100,000	AAA
Corporate Bonds	Average - 4.75 years	1,959,324	BBB (Average)
CD's	Average - 2 years	119,673	Not Rated
Exchange Traded Funds	N/A	751,386	Not Rated
		\$ 2,930,383	

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 2 Cash and Investments (Continued)

Investments (Continued)

Fair Value of Investments

The School measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs.

As of June 30, 2018, all of the School's investments are classified in Level 1.

Interest Rate Risk. The School does not have any restrictions in any of its investment policies that limit investment maturities.

Credit Risk. The School's investment policy is to apply the "prudent investor" standard: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

Concentration of Credit Risk. The School places no limit on the amount that may be invested in any one issuer.

Note 3 Receivables

Receivables as of June 30, 2018 consist primarily of subsidies from federal, state, and local authorities. The School has established a reserve for uncollectible receivables of \$139,677 based on prior experience.

Note 4 Capital Assets

Capital asset activity for the year ended June 30, 2018 was as follows:

	Balance, 7/1/17	Additions	Dispositions	Balance, 6/30/18
Computer equipment	\$ 5,391,128	\$ 1,707,027	\$ (1,624,150)	\$ 5,474,005
Furniture	1,234,209	-	-	1,234,209
Equipment	356,776	-	-	356,776
Software	3,451,110	-	-	3,451,110
Building improvements	1,726,613	-	-	1,726,613

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 4 Capital Assets (Continued)

	Balance, 7/1/17	Additions	Dispositions	Balance, 6/30/18
	12,159,836	1,707,027	(1,624,150)	12,242,713
Less: accumulated depreciation	8,070,913	1,207,863	(1,583,947)	7,694,829
	\$ 4,088,923	\$ 499,164	\$ (40,203)	\$ 4,547,884

Depreciation expense for the year ended June 30, 2018 was \$1,207,863.

Capital asset activity for Friends for the year ended June 30, 2018 was as follows:

	Balance, 7/1/17	Additions	Deletions	Balance, 6/30/18
Building	\$ 4,110,874	\$ -	\$ -	\$ 4,110,874
Land	1,000,000	-	-	1,000,000
	5,110,874	-	-	5,110,874
Less: accumulated depreciation	1,049,678	105,407	-	1,155,085
	\$ 4,061,196	\$ (105,407)	\$ -	\$ 3,955,789

Depreciation expense for the year ended June 30, 2018 was \$105,407.

Note 5 Funding

The School receives funding from various local districts on a monthly basis based on enrollment. The rate of funding is determined on an annual basis. The School also received federal funding under various title grants.

Note 6 Commitments

Operating Leases

The School leases various facilities and equipment under operating agreements expiring through July, 2032. In addition to the basic rent, the school is required to pay all real estate taxes, occupancy costs, insurance and maintenance. Total rent expense for the year ended June 30, 2018 was \$1,482,513.

Future minimum lease payments as of June 30, 2018 are as follows:

Year Ending June 30,	Equipment	Facilities	Total
2019	\$ 73,908	\$ 1,436,634	\$ 1,510,542
2020	58,920	1,363,533	1,495,554

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 6 Commitments (Continued)

Operating Leases (Continued)

	2021	14,976	859,582	1,378,509
	2022	11,232	518,472	870,814
	2023	-	518,472	518,472
	Thereafter	-	3,132,648	3,132,648
		\$ 159,036	\$ 7,829,341	\$ 8,906,539

Capital Lease Obligations

Equipment, furniture and improvements costing \$5,168,080 with a net book value of \$3,107,667 are held under capital leases, with interest rates ranging from 1.28% to 14.08% per annum. The following is a schedule of future minimum lease payments required as of June 30, 2018:

Year Ending June 30,	Principal	Interest	Total
2019	\$ 1,136,446	\$ 48,428	\$ 1,184,874
2020	589,085	10,053	599,138
2021	190,665	337	191,002
	1,916,196	58,818	1,975,014
Less: current portion	1,136,446	48,428	1,184,874
	\$ 779,750	\$ 10,390	\$ 790,140

Note 7 Long-term Debt

There is a loan payable to the Sustainable Energy Fund, payable in 36 monthly payments of \$3,956.21 including interest at 4% per annum, maturing in June 2019. The loan is collateralized by the related equipment. \$ 50,251

Changes in capital lease obligations/long-term debt are as follows:

	Total
Balance, July 1, 2017	\$ 1,390,239
Additions	1,707,027
Repayments of principal	(1,130,819)
Balance, June 30, 2018	\$ 1,966,447

Interest expense was \$97,499 for the year ended June 30, 2018.

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 8 Related Party Transactions

As of June 30, 2018, the School advanced \$3,253,782 to Friends for the purchase of the facilities and operating expenses. No stated interest rate or repayment terms exist.

The School leases its main facilities from Friends under an operating lease expiring July 16, 2032 (see Note 6). Rent expense was \$348,084 for the year ended June 30, 2018.

Note 9 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 \$31,658,000 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 .0641%, which was a decrease of .0073% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the School recognized pension expense of \$59,595. At June 30, 2018, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual investment earnings	\$ 734,000	\$ -
Difference between expected and actual experience	330,000	191,000
Changes in proportions	46,000	8,629,000
Changes in assumptions	860,000	-
Difference between employer contributions and proportionate share of total contributions	86,865	-
Contributions subsequent to the measurement date	2,628,022	-
	\$ 4,684,887	\$ 8,820,000

The \$2,628,022 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:

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 9 Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

	Year Ending June 30:	
	2019	\$ (2,715,693)
	2020	\$ (2,304,080)
	2021	\$ (988,273)
	2022	\$ (756,230)
	2023	\$ 1,141

Note 10 Changes in Actuarial Assumptions

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

Changes in assumptions used in measurement of the Total Pension Liability beginning June 30, 2017:

- The Investment Return - 7.25%, includes inflation at 2.75%
- Actuarial cost method - Entry Age Normal - level % of pay.
- 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.

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.

Asset Class	Target Allocation	Long-Term Expected Real Rate of
Global public equity	20.0%	5.1%
Fixed income	36.0%	2.6%
Commodities	8.0%	3.0%
Absolute return	10.0%	3.4%

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 10 **Changes in Actuarial Assumptions (Continued)**

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%	60.0%
Financing (LIBOR)	-20.0%	1.1%
		100%

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.

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 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
School's proportionate share of the net pension liability	\$ 38,968,000	\$ 31,658,000	\$ 25,486,000

Pension 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.

Payables to the Plan as June 30, 2018 for contractually required contributions are as follows:

- Employee deferral contributions	\$ 247
- Employer contributions	\$ 602,914

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 11 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 \$1,306,000 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 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 .0174%, which was a decrease of .0043% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2018, the School recognized OPEB expense of \$33,962. At June 30, 2018, the School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ -	\$ 135,000
Changes of assumptions	-	61,000
Difference between employer contributions and proportionate share of total contributions	-	151
Contributions subsequent to the measurement date	69,723	-
	\$ 69,723	\$ 196,151

The \$69,723 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 Ending June 30:	
	2019	\$ (32,038)
	2020	\$ (32,038)
	2021	\$ (32,038)
	2022	\$ (32,037)
	2023	\$ (68,000)

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 12 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.
- 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.

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 12 Actuarial Assumptions (Continued)

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

OPEB - Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	76.4%	0.6%
Fixed income	23.6%	1.5%
	100%	

The above was the Board's adopted asset allocation policy and best estimates of geometrical 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.

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 12 Actuarial Assumptions (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 health care cost trends were 1 percentage point lower or 1 percentage point higher than the current rate:

	Dollar Amounts in Thousands		
	1% Decrease	Current Trend Rate	1% Increase
System net OPEB liability	\$ 1,306,000	\$ 1,306,000	\$ 1,306,000

Sensitivity of the School's Proportionate Share of the OPEB liability to changes in the discount rate

	1% Decrease	Current Discount	1% Increase
	2.13%	3.13%	4.13%
School's proportionate share of the net OPEB liability	\$ 1,485,000	\$ 1,306,000	\$ 1,158,000

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.

Note 13 Retirement Plan

The School also provides pension benefits through the Pennsylvania Leadership Charter School 403(b) Plan, a defined contribution plan (the Plan). All employees are eligible to participate. Participants make elective salary reduction contributions to the Plan. Mandatory employee contributions of 5% of eligible employee's compensation are also made by employees hired after July 1, 2014. The Plan provides for an employer contribution of 5% of compensation for employees who are contributing mandatory employee contributions. Employer contributions to the Plan for the year ended June 30, 2018 totaled \$280,617.

Pennsylvania Leadership Charter School
Notes to Financial Statements
June 30, 2018

Note 14 Grants

The School participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the School has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2018 may be impaired. In the opinion of the School, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Note 15 Risk Management

The School is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School carries commercial insurance for such risks.

Note 16 Litigation

The School is, from time to time, involved in claims and lawsuits incidental to its operations. In the opinion of the administration and legal counsel, at this time, the ultimate resolution of these matters will not have an adverse effect on the financial position of the School.

Note 17 Change in Accounting Principle/Net Position Restatement

During the current year the School implemented GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This statement changes the accounting for OPEB by recording the School's portion of net OPEB liability and deferred inflows and outflows related to OPEB. As a result of implementing this statement, a prior period adjustment is required for the beginning net OPEB liability and deferred outflows for the School's contributions made during fiscal year 2017.

The net position is being restated to account for equipment purchased in June 2016 with long-term debt. The transaction was not properly accounted for during the year ended June 30, 2016.

As of July 1, 2017, net position has been restated as follows:

Net position, beginning of year, as previously stated	\$ (31,795,045)
Net OPEB liability	(1,538,000)
Deferred outflows - School's contributions made during fiscal year 2017	70,811
<u>Adjustment for equipment financed, as noted above</u>	<u>38,486</u>
 <u>Net position as restated, July 1, 2017</u>	 <u>\$ (33,223,748)</u>

Supplementary Information

**Pennsylvania Leadership Charter School
Governmental Fund Budgetary Comparison Schedule
Year Ended June 30, 2018**

	Budget	Actual Revenues/ Expenditures	Variance With Budget
Revenues			
Local educational agency assistance	\$ 34,116,613	\$ 40,266,214	\$ 6,149,601
State sources	36,000	41,465	5,465
Federal sources	865,138	1,085,269	220,131
Other sources	84,000	120,767	36,767
	<u>35,101,751</u>	<u>41,513,715</u>	<u>6,411,964</u>
Expenditures			
Instruction	19,666,503	22,078,018	(2,411,515)
Support services	11,401,544	12,431,241	(1,029,697)
Noninstructional services	56,925	58,002	(1,077)
Capital outlay	2,293,815	1,707,027	586,788
Debt service	1,261,837	1,228,318	33,519
	<u>34,680,624</u>	<u>37,502,606</u>	<u>(2,821,982)</u>
Revenues in Excess of Expenditures	421,127	4,011,109	(3,589,982)
Other Financing Sources			
Proceeds from capital leases	1,552,623	1,707,027	(154,404)
Net Change in Fund Balance	1,973,750	5,718,136	(3,744,386)
Fund Balance, Beginning	<u>4,028,273</u>	<u>4,028,273</u>	<u>-</u>
Fund Balance, Ending	<u>\$ 6,002,023</u>	<u>\$ 9,746,409</u>	<u>\$ (3,744,386)</u>

See accompanying notes to financial statements.

**Pennsylvania Leadership Charter School
Schedule of the School's Proportionate Share of the Net
Pension Liability and Contributions**

Last 10 Fiscal Years*

Schedule of the School's Proportionate Share of the Net Pension Liability

<u>Fiscal Year</u>	<u>PSERS Net Pension Liability</u>		<u>School's Covered Employee Payroll</u>	<u>School's Proportionate Share of NPL as a % of Covered- Employee Payroll</u>	<u>Plan Fiduciary Net Position as a % of Total Pension Liability</u>
	<u>School's Proportion</u>	<u>School's Proportionate Share</u>			
6/30/2013	0.1005%	\$ 41,141,000	\$ 12,896,700	319.00%	54.49%
6/30/2014	0.1010%	\$ 39,977,000	\$ 12,892,589	310.08%	57.24%
6/30/2015	0.0818%	\$ 35,432,000	\$ 10,530,432	336.47%	54.36%
6/30/2016	0.0714%	\$ 35,384,000	\$ 9,247,797	382.62%	50.14%
6/30/2017	0.0641%	\$ 31,658,000	\$ 8,531,433	371.07%	51.84%

Schedule of School Contributions

<u>Fiscal Year</u>	<u>Contractually Required Contributions</u>	<u>Contributions Recognized by PSERS</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered- Employee Payroll</u>	<u>Contributions as a % of Total Covered- Employee Payroll</u>
6/30/2015	\$ 2,117,367	\$ 2,117,367	\$ -	\$ 10,530,432	20.11%
6/30/2016	\$ 2,282,883	\$ 2,282,883	\$ -	\$ 9,247,797	24.69%
6/30/2017	\$ 2,413,467	\$ 2,413,467	\$ -	\$ 8,531,433	28.29%
6/30/2018	\$ 2,628,022	\$ 2,628,022	\$ -	\$ 8,279,843	31.74%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is complete, available information is presented.

See accompanying notes to financial statements.

**Pennsylvania Leadership Charter School
Schedule of School's Proportionate Share of the Net
OPEB Liability and Contributions**

Last 10 Fiscal Years*

Schedule of the School's Proportionate Share of the Net OPEB Liability

Fiscal Year	PSERS Net OPEB Liability		School's Covered Employee Payroll	School's Proportionate Share of OPEB as a % of Covered- Employee Payroll	Plan Fiduciary Net Position as a % of Total OPEB Liability
	School's Proportion	School's Proportionate Share			
6/30/2016	0.0714%	\$ 1,538,000	\$ 9,247,797	16.63%	5.47%
6/30/2017	0.0641%	\$ 1,306,000	\$ 8,531,433	15.31%	5.73%

Schedule of School Contributions

Fiscal Year	Contractually Required Contributions	Contributions Recognized by PSERS	Contribution Deficiency (Excess)	Covered- Employee Payroll	Contributions
					as a % of Total Covered- Employee Payroll
6/30/2018	\$ 69,723	\$ 69,723	\$ -	\$ 8,279,843	0.84%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is complete, available information is presented.

See accompanying notes to financial statements.

**Pennsylvania Leadership Charter School
Notes to Required Supplementary Information
Year Ended June 30, 2018**

Note 1 Changes in Benefit Terms

None.

Note 2 Changes in Assumptions

None.

Other Reports Required By Government Auditing Standards



**Independent Auditor's Report on Internal Control
Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

To the Board of Trustees
Pennsylvania Leadership Charter School
Philadelphia, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, and each major fund of Pennsylvania Leadership Charter School (the School) 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 and have issued our report thereon, dated May 28, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

We noted certain matters that we reported to management of the School in a separate letter dated May 28, 2019.

Purpose of this Report

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



Certified Public Accountants
Elkins Park, Pennsylvania

May 28, 2019

Single Audit Requirements

**Pennsylvania Leadership Charter School
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018**

Federal Grantor/ Pass-Through Grantor	Federal CFDA Number	Pass- Through Grantor's Number	Grant Period	Program or Award	Total Received for the Year	Accrued (Deferred) Revenue 7/1/2017	Revenue Recognized	Federal Expenditures	Accrued (Deferred) Revenue 6/30/2018
U.S. Department of Education									
<u>Pass-Through PA Department of Education</u>									
Title I - Improving Basic Programs	84.010	013-181045	7/1/17-9/30/18	\$ 541,313	\$ 541,313		\$ 455,464	\$ 455,464	\$ (85,849)
Title I - Improving Basic Programs	84.010	013-171045	7/1/16-9/30/17	491,409	128,531	(26,265)	154,796	154,796	-
					669,844	(26,265)	610,260	610,260	(85,849)
Title II - Improving Teacher Quality	84.367	020-181045	7/1/17-9/30/18	77,691	77,691		65,618	65,618	(12,073)
Title II - Improving Teacher Quality	84.367	020-171045	7/1/16-9/30/17	6,862	2,157	(857)	3,014	3,014	-
					79,848	(857)	68,632	68,632	(12,073)
Title IV - Student Support and Academic Enrichment	84.424	144-181045	7/1/17-9/30/18	11,133	11,133	-	11,133	11,133	-
<u>Pass-Through Chester County Intermediate Unit</u>									
Individuals with Disabilities Education Act Part B	84.027	N/A	7/1/17-9/30/18	393,111	262,074	-	393,111	393,111	131,037
Individuals with Disabilities Education Act Part B	84.027	N/A	7/1/16-9/30/17	360,837	120,279	120,087	192	192	-
Individuals with Disabilities Education Act Preschool	84.173	N/A	7/1/17-9/30/18	196	196	-	196	196	-
Total Special Education Cluster				754,144	382,549	120,087	393,499	393,499	131,037
Title III - Language Instruction	84.365	N/A	7/1/16 - 9/30/17	5,798	5,975	4,230	1,745	1,745	-
Totals					\$ 1,149,349	\$ 97,195	\$ 1,085,269	\$ 1,085,269	\$ 33,115

See notes to schedule of expenditures of federal awards.

**Pennsylvania Leadership Charter School
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018**

Note 1 Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Pennsylvania Leadership Charter School (the School) under programs of the federal government for the year ended June 30, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the School.

Note 2 Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) Pass-through entity identifying numbers are presented where available

Note 3 Indirect Cost Rate

The School has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Trustees
Pennsylvania Leadership Charter School
West Chester, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited Pennsylvania Leadership Charter School's (the School) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2018. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each major Federal Program

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

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

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

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



Certified Public Accountants
Elkins Park, Pennsylvania

May 28, 2019

Pennsylvania Leadership Charter School Schedule of Findings and Questioned Costs Year Ended June 30, 2018

A. Summary of Audit Results

1. The Independent Auditor's Report expresses an unmodified opinion on the basic financial statements of Pennsylvania Leadership Charter School.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control over Financial Reporting.
3. No instances of noncompliance material to the financial statements of Pennsylvania Leadership Charter School which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies relating to the audit of major federal award programs is reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The independent auditor's report on compliance for the major federal award programs for Pennsylvania Leadership Charter School expresses an unmodified opinion.
6. There were no findings which were required to be reported in accordance with 2 CFR section 200.516(a).
7. The program tested as a major program was Title I, CFDA #84.010.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. Pennsylvania Leadership Charter School qualifies as a low-risk auditee.

B. Findings-Financial Statement Audit

None

C. Findings and Questioned Costs-Major Federal Award Programs Audit

There were no findings and questioned costs for federal awards, which would include audit findings as defined in the Uniform Guidance.

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

Name of School PA Leadership Charter School

Address of School 1332 Enterprise Drive, West Chester, PA 19380

CEO Signature *James Hanak* 7/8/2019

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

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	15,765,497.70
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	7,911,390.00
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	252,336.74
1600	ADULT EDUCATION PROGRAMS	
1700	HIGHER EDUCATION PROGRAMS	
1800	PRE-KINDERGARTEN	
2000	SUPPORT SERVICES	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	
	2110 Supervision of Pupil Personnel Services	
	2120 Guidance Services	1,218,533.23
	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	2,363,483.92
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	
	2210 Supervision of Educational Media Services	171,250.65

	2220	Technology Support Services	4,147,402.85
	2230	Educational Television Services	
	2240	Computer-Assisted Instruction Support Services	
	2250	School Library Services	
	2260	Instruction and Curriculum Development Services	
	2270	Instructional Staff Professional Development Services	311,792.69
	2280	Nonpublic Support Services	
2300		SUPPORT SERVICES - ADMINISTRATION	
	2310	Board Services	34,754.64
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	
	2360	Office of the Superintendent (Executive Director) Services	1,307,583.90
	2370	Community Relations Services	1,098,187.04
	2380	Office of the Principal Services	1,436,135.19
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	183,237.52
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	462,191.15
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	657,275.09
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	

	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	297,741.37
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	63,661.01
	3250	School Sponsored Athletics	
3300		COMMUNITY SERVICES	
	3310	Community Recreation	
	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	6,134.61
3400		SCHOLARSHIPS AND AWARDS	
4000		FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES	
4100		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200		EXISTING SITE IMPROVEMENT SERVICES	
4300		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	

4500	BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600	EXISTING BUILDING IMPROVEMENT SERVICES	
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	1,578,500.26
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
TOTAL EXPENDITURES		39,267,089.56

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

9,218,625.88



June 18, 2018

Dr. James Hanak
CEO
Pennsylvania Leadership CS
1332 Enterprise Drive
West Chester, PA 19380

Dear Dr. Hanak:

I thank you and your staff for participating in the Federal Programs Consolidated Review for the 2017-18 school year. This review indicates that your Title I, Title II Part A, Title III (if applicable) and Title IV programs are 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: Project File 2017-18
/ljw

CAV Home

This is the 2017-2018 CAV for Pennsylvania Leadership Charter School

There are no issues that need to be addressed on this assessment.

Documents

No documents are currently available.

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

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

Charter School: Pennsylvania Leadership CS

Chief Executive Officer: Dr. James Hanak

Special Education Director/Coordinator: Kerry Duke

BSE Special Education Adviser: Dr. Beth Marvin

Date of Report: April 23, 2019

Date Final Report Sent to LEA: February 26, 2019

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

First Visit Date: February 27, 2019

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

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						4. FSA-CONFIDENTIALITY Standard The LEA is in compliance with confidentiality requirements.			
		X				5. FSA-DISPUTE RESOLUTION (DUE PROCESS HEARING DECISION IMPLEMENTATION) Standard: The LEA uses dispute resolution processes for program improvement.			
		X				8. FSA-PROCEDURAL REQUIREMENTS FOR SUSPENSION Standard: The LEA adheres to procedural requirements in suspending students with disabilities.			
Y						10. FSA-INDEPENDENT EDUCATIONAL EVALUATION Standard: The LEA documents a procedure for responding to requests made by parents for an independent educational evaluation at public expense.			
Y						11A. FSA-LEAST RESTRICTIVE ENVIRONMENT Standard: The LEA's continuum of special education services supports the availability of LRE under 34 CFR Part 300.			
Y						12. FSA-EXTENDED SCHOOL YEAR SERVICES			
Y						13. FSA-RELATED SERVICE INCLUDING PSYCHOLOGICAL COUNSELING			
	N					15. FSA-PARENT TRAINING Standard: Parent opportunities for training and information sharing address the special knowledge, skills and abilities needed to serve the unique needs of children with disabilities.	The LEA will develop an improvement plan to address the training needs and information sharing opportunities for parents who have children with disabilities. Evidence of Change: The LEA will provide SPOC with improvement plan by August 25, 2019.	02/26/2020 LEA IU Representative PaTTAN staff BSE Adviser	
						INTERVIEW RESULTS (Parent)			
						P 62. My school district/charter school makes available training related to the needs of students with disabilities that I could attend.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					3 0 0 0 3 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					2 0 0 0 4 0	P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum. Always Sometimes Rarely Never Don't Know Does not Apply			
Y						18. FSA-SURROGATE PARENTS (STUDENTS REQUIRING) Standard: The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.			
Y						19. FSA-PERSONNEL TRAINING Standard: In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.			
						INTERVIEW RESULTS (General & Special Education Teacher)			
6	0	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
6	0	0				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
6	0	0				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
6	0	0				GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	0	2				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
8	0	1				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
		X				20. FSA-INTENSIVE INTERAGENCY APPROACH Standard: The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.			
Y						21. FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION Standard: The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation			
	N					21A. TRANSITION REQUIREMENTS Standard: The LEA complies with requirements for transition planning for students.	The LEA has been provided with the names of individual students for whom corrective action is required. Evidence of Change: The LEA will provide SPOC with revised documents regarding transition sections of the IEP that are based upon current assessments and interviews.	02/26/2020 LEA IU Representative PaTTAN staff BSE Adviser	
						Topical Area 2: Delivery of Service			
Y						17. FSA-PUBLIC SCHOOL ENROLLMENT Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						17B. FSA-PUBLIC SCHOOL ENROLLMENT Standard: Timely provision of FAPE for students who transfer public agencies within state, and from another state.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						22. FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION Standard: LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			
	N					23. FSA-EDUCATIONAL BENEFIT REVIEW Standard: The IEP meets procedural compliance and is reasonably calculated to enable the child to advance appropriately toward attaining their annual goals.	The LEA has been provided with the names of individual students for whom corrective action is required within 30 days of the date of this report.	03/28/2019	02/27/2019
						CLASSROOM OBSERVATIONS			
1	0	0		0		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
1	0	0		0		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			
1	0	0		0		CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?			
0	0	1		0		CO 4. If the student is in a regular education setting, is he/she participating in the lesson taught by the general education teacher or a co-teacher?			
0	0	1		0		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?			
0	0	0		1		CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?			
1	0	0		0		CO 7. Does this setting coincide with the student's IEP with regard to the extent to which the student is educated with non-disabled peers?			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
					2 1 0 0 1 2	P 55. My child does classroom work in a regular classroom with students without disabilities. Always Sometimes Rarely Never Don't Know Does not Apply			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4 1 0 0 0 1	P 56. My child participates or has the opportunity to participate in school activities other than classroom work, including extra-curricular activities, with students without disabilities. Always Sometimes Rarely Never Don't Know Does not Apply			
					4 0 0 0 0 2	P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled. Always Sometimes Rarely Never Don't Know Does not Apply			
					6 0 0 0 0 0	P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel. Always Sometimes Rarely Never Don't Know Does not Apply			
6	0	0				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
6	0	0				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
6	0	0				GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
6	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
6	0	0				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
6	0	0				GE 80. Is the student making progress within the general education curriculum?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	0	0				GE 80a. In your opinion, is this student benefiting from participation in your general education classroom?			
0	0	0				GE 80b. If yes, in what ways? Has high grades and is doing well. Improving in skills and task completion. Promotes engagement with peers. Being in general education has provided role models. Interaction with peers, engages in conversation. Is academically progressing especially in live lessons from what is learned in general education classroom.			
0	0	6				GE 80c. If no, what does this student need that he/she is not receiving in your class?			
6	0	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
6	0	0				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	6				GE 85b. If no, what training or support would assist you?			
6	0	0				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
8	0	1				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
6	0	3				SE 95a. In the most recent IEP meeting for this student, did you discuss whether he/she could be educated in a general education classroom for the entire school day?			
4	1	4				SE 95b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	5				SE 95c. If yes, what reasons were discussed for recommending removal? Needed additional support for core content. Additional support and service. Needs additional support and service. Academic needs.			
0	0	5				SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Depended on the amount of support and service needed. IEP team and level of support needed for each area. IEP team and level of need for special education. Needs based on RR and functional performance.			
6	0	3				SE 95e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
8	0	1				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
8	0	1				SE 97. Have necessary supports been offered and/or provided to enable that participation?			
9	0	0				SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?			
7	0	2				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
9	0	0				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			
7	0	2				SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom?			
						Topical Area 3: Performance Indicators			
		X				5A. FSA-EFFECTIVE USE OF DISPUTE RESOLUTION Standard: The LEA uses dispute resolution processes for program improvement.			
	N					6. FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.	The LEA will submit an improvement plan to address meeting the SPP target for graduation rates. Evidence of Change: The LEA will provide SPOC with improvement plan by August 25, 2019.	02/26/2020 LEA IU Representative PaTTAN staff BSE Adviser	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
	N					7. FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.	The LEA will submit an improvement plan to address meeting the SPP target for dropout rates. Evidence of Change: The LEA will provide SPOC with improvement plan by August 25, 2019.	02/26/2020 LEA IU Representative PaTTAN staff BSE Adviser	
		X				8A. FSA-SUSPENSION RATES Standard: The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			
Y						11. FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP) Standard: Students with disabilities are provided for in the least restrictive environment			
	N					16. FSA-PARTICIPATION IN PSSA AND PASA (SPP) Standard: The LEA's population of students who participate in state assessment is comparable with the state data.	The LEA will submit an improvement plan that will address meeting the SPP target for participation in state and local assessments. Evidence of Change: The LEA will provide SPOC with improvement plan by August 25, 2019.	02/26/2020 LEA IU Representative PaTTAN staff BSE Adviser	
Y						16A. FSA-LOCAL ASSESSMENT			
						Topical Area 4: Evaluation and Reevaluation Process and Content			
						CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION			
						PERMISSION TO EVALUATE (File Reviews)			
1	0	9				FR 153. PTE-Consent Form is present in the student file			
1	0	9				FR 154. Demographic data			
1	0	9				FR 155. Reason(s) for referral for evaluation			
1	0	9				FR 156. Proposed types of tests and assessments			
1	0	9				FR 157. Contact person's name and contact information			
1	0	9				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 159. Parent has selected a consent option			
						PERMISSION TO REEVALUATE (File Reviews)			
8	1	1			11%	FR 194. PTRE-Consent Form is present in the student file	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
8	0	2				FR 195. Demographic data			
7	1	2			13%	FR 196. Reason for reevaluation	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
8	0	2				FR 197. Types of assessment tools, tests and procedures to be used			
4	4	2			50%	FR 198. Contact person's name and contact information	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
8	0	2				FR 199. Parent has selected a consent option			
8	0	2				FR 200. Parent signature or documentation of reasonable efforts to obtain consent			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						AGREEMENT TO WAIVE REEVALUATION (File Reviews)			
0	0	10				FR 201. Agreement to Waive Reevaluation is present in the student file			
0	0	10				FR 202. Waiver was completed within required timelines (3 years (2 years for any ID student or any student placed in an Approved Private School) from date of ER, prior RR, or Agreement to Waive RR)			
0	0	10				FR 203. Reason reevaluation is not necessary at this time is included			
0	0	10				FR 204. Contact person's name and contact information			
0	0	10				FR 205. Parent has selected a consent option			
0	0	10				FR 206. Parent signature			
						EVALUATION REPORT (INITIAL) (File Reviews)			
1	0	9				FR 160. ER is present in the student file			
1	0	9				FR 161. Evaluation was completed within timelines			
1	0	9				FR 162. A copy of the ER was disseminated to parents at least 10 school days prior to meeting of the IEP team (unless this requirement is waived by parent in writing)			
1	0	9				FR 163. Demographic data			
1	0	9				FR 164. Date report was provided to parent			
1	0	9				FR 165. Reason(s) for referral			
1	0	9				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
1	0	9				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	1	9			100%	FR 168. Teacher observations and observations by related service providers, when appropriate	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
0	1	9			100%	FR 169. Recommendations by teachers	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
1	0	9				FR 170. The student's physical condition (including health, vision, hearing); social or cultural background; and adaptive behavior relevant to the student's suspected disability and potential need for special education			
1	0	9				FR 171. Assessments, including when appropriate, current classroom based assessments, aptitude and achievement tests; local and/or state assessments; behavioral assessments; vocational technical education assessment results; interests, preferences, aptitudes (for secondary transition); etc.			
0	0	10				FR 172. If an assessment is not conducted under standard conditions, description of the extent to which it varied from standard conditions (including if the assessment was given in the student's native language or other mode of communication)			
1	0	9				FR 173. Lack of appropriate instruction in reading			
1	0	9				FR 174. Lack of appropriate instruction in math			
1	0	9				FR 175. Limited English proficiency			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 176. Present levels of academic achievement			
1	0	9				FR 177. Present levels of functional performance			
1	0	9				FR 178. Behavioral information			
1	0	9				FR 179. Conclusions			
1	0	9				FR 180. Disability Category			
1	0	9				FR 181. Recommendations for consideration by the IEP team			
1	0	9				FR 182. Evaluation Team Participants documented			
1	0	9				FR 183. For students evaluated for SLD documentation of Agree/Disagree			
1	0	9				FR 184. Documentation that the student does not achieve adequately for age, etc.			
1	0	9				FR 185. Indication of process(es) used to determine eligibility			
1	0	9				FR 186. Instructional strategies used and student-centered data collected			
1	0	9				FR 187. Educationally relevant medical findings, if any			
1	0	9				FR 188. Effects of the student's environment, culture, or economic background			
1	0	9				FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
1	0	9				FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	1	9			100%	FR 191. Observation in the student's learning environment	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
0	0	10				FR 192. Other data if needed			
1	0	9				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						REEVALUATION REPORT (File Reviews)			
9	0	1				FR 207. RR is present in the student file			
7	2	1			22%	FR 208. Reevaluation was completed within timelines (either 60 calendar days from the date of LEA receipt of signed PTRE-Consent Form, excluding summer break, or within 3 years (2 years for any ID student or any student placed in an Approved Private School) of date of ER, prior RR, or Agreement to Waive RR)	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
9	0	1				FR 209. A copy of the RR was disseminated to parents at least 10 school days prior to the meeting of the IEP team (unless this requirement was waived by a parent in writing)			
9	0	1				FR 210. Demographic data			
9	0	1				FR 211. Date IEP team reviewed existing evaluation data			
9	0	1				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
9	0	1				FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				FR 214. Aptitude and achievement tests			
9	0	1				FR 215. Current classroom based assessments and local and/or state assessments			
9	0	1				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
9	0	1				FR 217. Teacher recommendations			
9	0	1				FR 218. Lack of appropriate instruction in reading			
9	0	1				FR 219. Lack of appropriate instruction in math			
9	0	1				FR 220. Limited English proficiency			
9	0	1				FR 221. Conclusion regarding need for additional data is indicated			
1	0	9				FR 222. Reasons additional data are not needed are included			
9	0	1				FR 223. Determination whether the child has a disability and requires special education			
9	0	1				FR 224. Disability category(ies)			
9	0	1				FR 225. Summary of findings includes student's educational strengths and needs			
7	2	1			22%	FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate	<p>The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory.</p> <p>Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.</p>	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
9	0	1				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	1	2			13%	FR 228. Interpretation of additional data	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
0	0	10				FR 229. Documentation that the student does not achieve adequately for age, etc.			
0	0	10				FR 230. Indication of process(es) used to determine eligibility			
0	0	10				FR 231. Instructional strategies used and student-centered data collected			
0	0	10				FR 232. Educationally relevant medical findings, if any			
0	0	10				FR 233. Effects of the student's environment, culture, or economic background			
0	0	10				FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
0	0	10				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
0	0	10				FR 236. Observation in the student's learning environment			
0	0	10				FR 237. Other data if needed			
0	0	10				FR 238. Statement for all 6 items			
9	0	1				FR 239. Documentation of Evaluation Team Participants			
0	0	10				FR 240. Documentation that team members Agree/Disagree			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
5	0	0	1			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	1	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
5	0	1	0			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
4	0	1	1			P 27. If your child was not reevaluated when required (every 2 years for children with intellectual disability (consent retardation), or any child placed in an Approved Private School, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation?			
0	5	1	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
0	0	6	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
0	0	6	0			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
5	0	4				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						Topical Area 5: IEP Process and Content			
						INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)			
10	0	0				FR 241. Invitation is present in the student file			
10	0	0				FR 242. Invitation to Participate in the IEP Meeting was issued prior to the meeting (or documentation that parent signed waiver to move directly to IEP meeting)			
10	0	0				FR 243. Demographic data			
10	0	0				FR 244. Purpose(s) of the meeting			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	1	5			20%	FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020	
1	1	8			50%	FR 246. Transition planning and services - if appropriate, evidence that a representative of any participating agency was invited to the IEP team meeting with the prior consent of the parent or student	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020	
4	1	5			20%	FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020	
10	0	0				FR 248. Invited IEP team members			
10	0	0				FR 249. Date/time/location of meeting			
10	0	0				FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
						PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)			
0	0	10				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 252. Demographic data			
0	0	10				FR 253. Form designates required IEP team member(s) for whom attendance is not necessary			
0	0	10				FR 254. Form designates which members will submit written input prior to the meeting			
0	0	10				FR 255. Parent written consent is documented			
						FR 256. The team members excused: a. General Education Teacher b. Special Education Teacher c. Local Education Agency Representative			
						IEP CONTENT (File Reviews)			
9	1	0			10%	FR 257. IEP is present in the student file	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
9	0	1				FR 258. IEP was completed within timelines			
9	0	1				FR 259. Demographic data			
9	0	1				FR 260. IEP implementation date			
9	0	1				FR 261. Anticipated duration of services and programs			
4	0	6				FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			
						DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)			
9	0	1				FR 263. Parents			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	1	6			25%	FR 264. Student	<p>The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory.</p> <p>Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.</p>	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
8	1	1			11%	FR 265. General Education Teacher	<p>The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory.</p> <p>Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.</p>	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
9	0	1				FR 266. Special Education Teacher			
9	0	1				FR 267. Local Education Agency Representative			
0	0	10				FR 270. Community Agency Representative			
0	0	10				FR 271. Teacher of the Gifted			
0	0	10				FR 272. Written input provided by IEP team member(s) excused from participating in the IEP meeting if the invitation stated they were to provide written input			
6	3	1			33%	FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year	<p>The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory.</p> <p>Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.</p>	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						SPECIAL CONSIDERATIONS (File Reviews)			
0	1	9			100%	FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
0	0	10				FR 275. If the student is deaf or hard of hearing, a communication plan			
4	0	6				FR 276. If the student has communication needs, needs must be addressed in the IEP			
1	0	9				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			
0	0	10				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
3	0	7				FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques			
1	0	9				FR 280. If the student has other special considerations, these are addressed in the IEP			
						PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)			
9	0	1				FR 281. Student's present levels of academic achievement			
8	1	1			11%	FR 282. Student's present levels of functional performance	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	3	5			60%	FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
8	0	2				FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)			
9	0	1				FR 285. How the student's disability affects involvement and progress in the general education curriculum			
9	0	1				FR 286. Strengths			
8	1	1			11%	FR 287. Academic, developmental, and functional needs related to student's disability	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
						TRANSITION SERVICES (File Reviews)			
1	4	5			80%	FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	3	5			60%	FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
2	2	6			50%	FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
2	2	6			50%	FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
2	3	5			60%	FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	3	5			60%	FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
2	3	5			60%	FR 292c. Annual goals are related to the student's transition services	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
						PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)			
7	0	3				FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA/Keystone Exams, ACCESS for ELLS, Alternate ACCESS for ELLS or PASA)			
5	0	5				FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			
4	0	6				FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA/Keystone Exams			
4	0	6				FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
4	0	6				FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)			
9	0	1				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	2				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			
4	0	6				FR 300. If the IEP indicates the student will participate in an alternate local assessment, explanation of why the student cannot participate in the regular assessment			
4	0	6				FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate			
						ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)			
6	3	1			33%	FR 302. Measurable Annual Goals	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
9	0	1				FR 303. Description of how student progress toward meeting goals will be measured			
9	0	1				FR 304. Description of when periodic reports on progress will be provided to parents			
8	1	1			11%	FR 305. Documentation of progress reporting on Annual Goals	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
7	0	3				FR 306. Short Term Objectives			
						SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				FR 307. Program Modifications and Specially-Designed Instruction			
8	0	2				FR 308. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations, did the IEP team address those recommendations in development of this IEP			
9	0	1				FR 309. If Program Modifications and Specially Designed Instruction are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
0	0	10				FR 310. If a student attends a Career or Vocational Technical School, evidence that the specially designed instruction addresses the student's needs in Career and Vocational Technical School			
7	1	2			13%	FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services	<p>The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory.</p> <p>Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.</p>	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
7	0	3				FR 312. If the student's most recent Evaluation Report contained recommendations for the provision of related services, including psychological counseling, did the IEP team address those recommendations in development of this IEP			
7	2	1			22%	FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services	<p>The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory.</p> <p>Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.</p>	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	0	3				FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP			
0	0	10				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			
8	1	1			11%	FR 316. A conclusion regarding student eligibility for ESY	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
5	3	2			38%	FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
6	0	4				FR 318. Where ESY services were deemed appropriate, annual goals and when appropriate, short term objectives that are to be addressed in the child's ESY program			
4	2	4			33%	FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
						EDUCATIONAL PLACEMENT (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class			
9	0	1				FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum			
9	0	1				FR 322. Type of support, by amount (itinerant, supplemental, full-time)			
9	0	1				FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.			
9	0	1				FR 324. Location of student's program (name of LEA where the IEP will be implemented)			
9	0	1				FR 325. Location of student's program (name of School Building where the IEP will be implemented)			
5	0	5				FR 326. If child will not be attending his/her neighborhood school, reason why not			
						PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)			
8	1	1			11%	FR 327. Completed Section A or Section B	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 Intermediate Unit Representatives PDE resources Charter School staff PaTTAN resources and staff	
						IEP DEVELOPMENT			
						INTERVIEW RESULTS (Parent & General Education Teacher)			
5	0	0	1			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
5	1	0	0			P 29. Did you participate in developing the current IEP for your child?			
5	0	1	0			P 30. Was the meeting held at a time and location that was convenient for you?			
2	0	4	0			P 31. If you were unable to participate in person, did the school offer other arrangements for you to participate by phone or through other methods?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	0	1			P 32. Was the input you provided considered in the development of your child's current IEP?			
3	0	2	1			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	6	0			P 32b. If no, what training or support would assist you?			
5	0	0	1			P 33. Were the services you requested for your child considered by the IEP team in the development of your child's current IEP?			
5	0	0	1			P 35. Was the current IEP developed at the IEP meeting?			
5	0	0	1			P 36. If there was a draft IEP developed prior to the IEP meeting were you provided a copy of the draft either before or at the meeting?			
5	0	0	1			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
0	0	6	0			P 38. If required IEP team members (special education teacher, general education teacher, or LEA) did not attend the meeting, did you agree in writing to them not being there?			
0	0	6	0			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		5	0		1	P 65. If you did not participate in your child's IEP meeting, what kept you from participating? g. other No one told me about a meeting.			
3	0	3				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
3	0	3				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
3	0	3				GE 76. Were those recommendations considered by the IEP team?			
6	0	0				GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?			
5	0	1				GE 87. Do you provide progress monitoring data as part of the IEP development process?			
						IEP CONTENT			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	0	1			P 40. Did the IEP team consider the recommendations that were made in your child's most recent evaluation, including all recommendations that were made by the evaluation team for special education, related services, and supports for school personnel?			
4	1	0	1			P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons.			
6	0	0				GE 81. Are this student's goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
6	0	0				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
6	0	0				GE 83. Is the current IEP appropriate to meet this student's educational needs?			
9	0	0				SE 98. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?			
9	0	0				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
9	0	0				SE 103. Are the student's annual goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
8	0	1				SE 104. If appropriate, are the student's annual goals based on functional performance?			
8	0	1				SE 106. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
8	0	1				SE 107. If the student's most recent Evaluation Report contained recommendations for provision of related services, including psychological counseling, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	0				SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the student, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
9	0	0				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA/Keystone Exams, PASA, and other district-wide/charter school-wide assessments?			
9	0	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
6	0	3				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	3				SE 117b. If yes, in what ways? Is working on career goals and with additional course selections, can work with peers. Works well with classmates and models others. Socialization, peer support, differentiated instruction. Doing well, getting all As and Bs. Working on content due to differentiation, also seems to enjoy peer support. Working on IEP goals and doing well.			
0	0	9				SE 117c. If no, what does this student need that he/she is not receiving?			
9	0	0				SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
						IEP IMPLEMENTATION			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
5	0	0	1			P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP?			
5	0	0	1			P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
						P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					5 0 0 0 1 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					5 0 0 0 1 0	P 58. My child's progress is reported to me by the school in a manner that I understand. Always Sometimes Rarely Never Don't Know Does not Apply			
5	0	0	1			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
6	0	0				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
6	0	0				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
3	0	3				GE 79a. In the most recent IEP meeting for this student, did you discuss whether the student could be educated in a general education classroom for the entire school day?			
3	0	3				GE 79b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	3				GE 79c. If yes, what reasons were discussed for recommending removal? Curriculum modifications and slower pace. Needed the support. Requires additional support and services.			
0	0	3				GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? IEP team dependent upon amount of services needed. Based on needs. Collaboratively decided as a team with general education, special education, and parents.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	3				GE 79e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
5	0	1				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
5	0	1				GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?			
9	0	0				SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
9	0	0				SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP?			
9	0	0				SE 110. Was this student's current IEP implemented no later than 10 school days after its completion or no later than the IEP implementation date?			
9	0	0				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
9	0	0				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
9	0	0				SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?			
9	0	0				SE 120. Is this student receiving the supports and services agreed upon in his/her current IEP, including related services?			
						PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent & Special Education Teacher)			
3	0	2	1			P 42. If your child's current IEP includes psychological counseling as a related service, and he/she receives these services, including transportation, are they provided at no cost to you?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	0	1			P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting?			
5	0	0	1			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
5	0	0	1			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
0	0	6	0			P 46. If you did not agree with the decision on ESY eligibility, were you given a written notice (NOREP/PWN) explaining that you could ask for a due process hearing?			
5	0	0	1			P 47. If your child was determined to be eligible for ESY services, did the IEP team decide upon the goals and services needed for the ESY program?			
9	0	0				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
8	0	1				SE 122. If this student was determined to be ESY eligible, did the IEP team determine what goals and services were needed and include them in the IEP?			
0	1	8				SE 122a. At the most recent IEP meeting, did the IEP team discuss the development of a plan to transition this student back into the school district (or charter school if student is enrolled in a charter school) with supplementary aids and services?			
0	1	8				SE 122b. Are staff from the home district (or charter school if student is enrolled in a charter school) involved with the planning and implementation of this student program?			
1	0	8				SE 122c. Does this student go on field trips, attend school functions or participate in extracurricular activities with his/her same age/grade peers who are non-disabled?			
1	0	8				SE 122d. Does this student need supplementary aids and services to participate in non-academic and/or extra-curricular activities?			
1	0	8				SE 122e. If yes, are needed supplementary aids and services being provided to this student?			
1	0	8				SE 122f. Are there routine opportunities for this student to interact with non-disabled peers that are planned and/or facilitated by school personnel?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						SECONDARY TRANSITION (Parent & Special Education Teacher)			
3	0	3	0			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
3	0	2	1			P 50a. In the most recent IEP meeting for your child, did you discuss whether your child could be educated in a general education classroom for the entire school day?			
0	2	3	1			P 50b. In the most recent IEP meeting, did the IEP team recommend removal of your child from the general education classroom for any part of the school day?			
0	0	6	0			P 50c. If yes, what reasons were discussed for recommending removal?			
0	0	6	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided?			
3	0	2	1			P 50e. In the most recent IEP meeting, did the IEP team discuss whether your child could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
3	0	2	1			P 50f. In your opinion, is your child benefiting from participation in the general education classroom?			
0	0	3	0			P 50g. If yes, in what ways? Doesn't feel isolated. Getting specialized instruction, has improved tremendously. Able to interact with peers and focus attention.			
0	0	6	0			P 50h. If no, what does your child need that he/she is not receiving in the class?			
					2 0 0 0 1 3	P 59. I am satisfied with the transition services developed for my child. Always Sometimes Rarely Never Don't Know Does not Apply			
						P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					5 0 0 0 1 0	Always Sometimes Rarely Never Don't Know Does not Apply			
4	0	5				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
7	0	2				SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting?			
						Topical Area 6: NOREP/PWN			
						(File Reviews)			
10	0	0				FR 328. NOREP/PWN is present in the student file			
10	0	0				FR 329. Demographic data			
10	0	0				FR 330. Type of action taken			
10	0	0				FR 331. A description of the action proposed or refused by the LEA			
10	0	0				FR 332. An explanation of why the LEA proposed or refused to take the action			
9	1	0			10%	FR 333. A description of the other options the IEP team considered and the reason why those options were rejected	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 LEA IU Representative PaTTAN BSE Adviser	
10	0	0				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
7	0	3				FR 335. Description of other factor(s) relevant to LEA's proposal or refusal			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 336. Educational placement recommended (including amount and type)			
10	0	0				FR 337. Signature of school district superintendent or charter school CEO or designee			
6	4	0			40%	FR 338. Parent signature or documentation of reasonable efforts to obtain consent (e.g. mailed to parents, certified mail, visit to the parent's home, etc.)	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 LEA IU Representative PaTTAN BSE Adviser	
6	3	1			33%	FR 339. Parent has selected a consent option	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 LEA IU Representative PaTTAN BSE Adviser	
9	1	0			10%	FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP	The LEA will conduct professional development workshops for special education staff that focuses on writing special education documentation that is accurate and regulatory. Evidence of Change: The LEA will submit participant sign-in sheets and training agendas/hand-outs to the BSE adviser. BSE adviser will conduct a review of files to verify compliance.	02/26/2020 LEA IU Representative PaTTAN BSE Adviser	
						INTERVIEW RESULTS (Parent)			
0	0	5	1			P 34. If services that you requested for your child were rejected by the school, did you receive a written notice (NOREP/PWN) explaining why the request was rejected?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					5 0 0 0 1 0	P 61. If I don't understand my child's educational rights, and I inquire about them, someone from the school takes the time to explain them to me. Always Sometimes Rarely Never Don't Know Does not Apply			
						Topical Area 7: Additional Interview Responses			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
					6 0 0 0 0 0	P 54. I am a partner with school personnel when we plan my child's education program. Always Sometimes Rarely Never Don't Know Does not Apply			
		0	0		3 1 1 2 3 1 4	P 66. Tell me anything you really like about your child's special education program. a. modifications c. staff-aide ratios d. staff's knowledge, training e. instructional materials i. support services k. staff's understanding and attitude n. other Works at own pace. Sessions are very helpful and they really take the time to work with my child. The program has helped drastically. Individualized instruction.			
		4	1		1	P 67. Tell me anything you would like to change about the program. c. staff-aide ratios			
		0	0		3 2 1	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. a. Very strongly agree c. Agree d. Disagree			
						P 69. Additional comments about your child's program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Is doing so well. I am irritated about a lot of things.			
9	0	0				SE 101. Do you hold the required certification to implement this student's program?			
8	0	1				SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	9				SE 101b. If no, what training or support would assist you?			
						Topical Area 8: Other Non-compliance Issues			
						Topical Area 9: Other Improvement Plan Issues			
						FSA 15A Parent Survey Results	The LEA will submit an improvement plan to address parent trainings/information sessions. Evidence of Change: The LEA will submit the improvement plan to SPOC by August 25, 2019.	08/25/2019 LEA IU Representative PaTTAN staff BSE Adviser	