

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 Assigment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assigmnt	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
32	DellaPenna, Jennifer	Yes	ELEMENTARY K-6 (2810)	K-12	Assistant Director of Curriculum & Instruction	2080	100%	
3	Adornetto, Danielle	Yes	Secondary School Counselor 7-12 (1837)	K-12	Assistant Director of	2080	100%	
128	Wernick, Casey	Yes	SOCIAL STUDIES 7-12 (8875), PRINCIPAL	K-12	Assistant Director of	1656	100%	
63	Jaszcar, Julie	Yes	SPECIAL EDUCATION SUPERVISOR (9215) PRINCIPAL PK-12 (1115) Ment and/or Phys Handicapped K-12 (9235) ELEMENTARY K-6 (2810)	K-12	Assistant Director of Special Education	2080	100%	
14	Becker, Kinet	Yes	EARLY CHILDHOOD N-3 (2840) ELEMENTARY K-6 (2810) Ment and/or Phys Handicapped K-12 (9235) MATHEMATICS 7-12 (6800) GENERAL SCIENCE 7-12 (8450) SOCIAL STUDIES 7-12 (8875) ENGLISH 7-12 (3230), Supervisor Special Education PK-12 (9215)	K-12	Assistant Director of Special Education Enrollment	2080	100%	
24	Casarella, Kimberly	Yes	ELEMENTARY K-6 (2810)	K-12	Assistant Director of Student Data & Assessment	2080	100%	
70	Kozar, Shirley	Yes	PRINCIPAL PK-12 (1115) MIDDLE LEVEL CITIZENSHIP EDUCATION 6-9 (2870) Accounting 7-12 (1610) Office Technologies 7-12 (1658)	5,6,7,8	Assistant Principal, 5-8	2080	100%	
18	BuAli, Shaikha	Yes	PRINCIPAL PK-12 (1115), ARABIC (4005), MIDDLE LEVEL MATHEMATICS 6-9 (2860), GENERAL SCIENCE 7-12 (8450), ELEMENTARY K-6 (2810), SPECIAL EDUCATION PK-12 (9225)	9,10,11,12	Assistant Principal, 9-12	2080	100%	
2	Adams, Christine	Yes	PRINCIPAL PK-12 (1115) ELEMENTARY K-6 (2810) MIDDLE LEVEL SCIENCE 6-9 (2880)	K,1,2,3,4	Assistant Principal, K-4	2080	100%	
127	Weinberger, Maureen	Yes	ENGLISH 7-12 (3230) PRINCIPAL PK-12 (1115) ELEMENTARY K-6 (2810)	K-12	Director of Curriculum, Instruction & Federal Programs	2080	100%	
99	Perney, Diana	Yes	PRINCIPAL PK-12 (1115) ENGLISH 7-12 (3230) ELEMENTARY K-6 (2810) EARLY CHILDHOOD N-3 (2840)	K-12	Director of Onboarding & Professional Development	2080	100%	
45	Gilligan, Thomas	Yes	PRINCIPAL PK-12 (1115) ENGLISH 7-12 (3230) ELEMENTARY K-6 (2810)	K-12	Director of Student Data & Assessment	2080	100%	
41	Fitzpatrick, Jason	Yes	ELEMENTARY K-6 (2810) MIDDLE LEVEL CITIZENSHIP EDUCATION 6-9 (2870)	K-12	Director of Student Services	2080	100%	
120	Verga, Richard	Yes	PRINCIPAL PK-12 (1115) MATHEMATICS 7-12 (6800)	5,6,7,8	Principal, 5-8	2080	100%	
26	Clothier, Cheryl	Yes	ELEMENTARY K-6 (2810) HEALTH & PHYSICAL ED PK-12 (4805) PRINCIPAL PK-12 (1115)	9,10,11,12	Principal, 9-12	2080	100%	
108	Schutt, Steven	Yes	Elementary Principal K-6 (1100) DISTRICT SUPERINTENDENT (1150) Secondary Principal 7-12 (1105) HEALTH & PHYSICAL ED PK-12 (4805)	K,1,2,3,4	Principal, K-4	2080	100%	
110	Shearn, Lisa	Yes	Secondary School Counselor 7-12 (1837)	5,6	Guidance	2080	100%	
82	Mathis, Bernadette	Yes	ELEM & SECONDARY SCHOOL COUNSELOR PK-12 (1839)	7,8	Guidance	2080	100%	
9	Austin, Molly	Yes	Elementary & Secondary School Counselor PK-12 (1839)	9,10,11,12	Guidance	2080	100%	
76	Lombardo, Lauren	Yes	ELEM & SECONDARY SCHOOL COUNSELOR PK-12 (1839)	9,10,11,12	Guidance	2080	100%	
129	Widmann, Crystal	Yes	Secondary School Counselor 7-12 (1837)	9,10,11,12	Guidance	2080	100%	
97	Pepe, Bethany	Yes	Secondary School Counselor 7-12 (1837) Elementary School Counselor K-6 (1836)	K,1,2,3,4	Guidance	2080	100%	
103	Roache-Lelli, Victoria	Yes	SCHOOL NURSE PK-12 (1890)	K-12	Regional School Nurse	1656	100%	
134	Woltjen, Christina	Yes	SCHOOL NURSE PK-12 (1890)	K-12	Regional School Nurse - West	1656	100%	
90	Moore, Mary Ellen	Yes	READING SPECIALIST PK-12 (7650) ELEMENTARY K-6 (2810)	K-12	Reading Specialist	2080	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
100	Pezzulo, Daniel	Yes	SCHOOL PSYCHOLOGIST PK-12 (1875)	7,8,9,10,11,12	School Psychologist	2080	100%	
21	Byham-Urquhart, Melinda	Yes	SCHOOL PSYCHOLOGIST PK-12 (1875)	K,1,2,3,4,5,6	School Psychologist	2080	100%	
136	Zimmerman, Gary	Yes	SOCIAL STUDIES 7-12 (8875) Ment and/or Phys Handicapped K-12 (9235)	K-12	Special Education Enrollment Specialist	1656	100%	
71	Krystofolski, Lisa	Yes	Private School - Teacher Nursery/Kindergarten N-K (12833) SPECIAL EDUCATION PK-12 (9225) ELEMENTARY K-6 (2810)	K-12	Transition Coordinator	2080	100%	
52	Hansen, Katherine	Yes	BIOLOGY 7-12 (8405), ELEMENTARY K-6 (2810), GENERAL SCIENCE 7-12 (8450), SPECIAL EDUCATION PK-12 (9225)	5,6	Academic Support	1656	100%	
86	McKee, Joanne	Yes	ELEMENTARY K-6 (2810)	5,6	Academic Support	1656	100%	
133	Wolfe, Jared	Yes	ELEMENTARY K-6 (2810)	5,6	Academic Support	1656	100%	
49	Gulbis, Sigrid	Yes	Mathematics 7-12 (6800)	9,10,11,12	Academic Support	1656	100%	
84	McGonigal, Jacqueline	Yes	Elementary K-6 (2810), READING SPECIALIST PK-12 (7650), Mid-Level English 6-9 (2850), Mid-Level Science 6-9 (2880), SPECIAL EDUCATION PK-12 (9225), Mid-Level Mathematics 6-9 (2860)	9,10,11,12	Academic Support	1656	100%	
7	Ansel, Jessica	Yes	EARLY CHILDHOOD N-3 (2840)	K,1,2,3,4	Academic Support	1656	100%	
50	Gunter, Susan	Yes	ELEMENTARY K-6 (2810)	K,1,2,3,4	Academic Support	1656	100%	
57	Hicks, Mary Jo	Yes	Elementary K-6 (2810)	K,1,2,3,4	Academic Support	1656	100%	
94	Nichols, Stacey	Yes	READING SPECIALIST PK-12 (7650) ELEMENTARY K-6 (2810)	K,1,2,3,4	Academic Support	1656	100%	
102	Ramos, Paula	Yes	READING SPECIALIST PK-12 (7650) ELEMENTARY K-6 (2810)	7,8	Academic Support English	1656	100%	
42	Ford, James	Yes	MIDDLE LEVEL MATHEMATICS 6-9 (2860) ELEMENTARY K-6 (2810) EARLY CHILDHOOD N-3 (2840)	7,8	Academic Support Math	1656	100%	
5	Alcaro, Melissa	Yes	ENGLISH 7-12 (3230)	11,12	All Orientation Subjects	1776	100%	
25	Celedonia, Kathryn	Yes	ELEMENTARY K-6 (2810) EARLY CHILDHOOD N-3 (2840)	3,4,5	All Orientation Subjects	1776	100%	
66	Keiser, Renee	Yes	ELEMENTARY K-6 (2810)	6,7,8	All Orientation Subjects	1776	100%	
112	Slater, Jennifer	Yes	ENGLISH 7-12 (3230)	9,10	All Orientation Subjects	1776	100%	
17	Brandt, Heather	Yes	ELEMENTARY K-6 (2810) READING SPECIALIST PK-12 (7650)	K,1,2	All Orientation Subjects	1776	100%	
118	Toth, Rachelle	Yes	Elementary K-6 (2810)	2	All Subjects	1656	100%	
31	Day, Aubrey	Yes	Grades 4-8 (All subjects 4-6, English Language Arts and Reading 7-8) (3100), English 7-12 (3230), Bus-Computer-Info Tech PK-12 (1603), Online Instruction Program PK-12 (1184), Inst Technology Specialist PK-12 (1825)	5	All subjects	1656	100%	
44	Gallagher, Christine	Yes	ELEMENTARY K-6 (2810)	5	All subjects	1656	100%	
54	Harvey, Barry	Yes	MATHEMATICS 7-12 (6800) SPECIAL EDUCATION PK-12 (9225) ELEMENTARY K-6 (2810)	5	All subjects	1656	100%	
135	Wroten, Alison	Yes	ELEMENTARY K-6 (2810)	5	All subjects	1656	100%	
40	Factor, Hilary	Yes	Middle Level English 6-9 (2850), Middle Level Math 6-9 (2860), Middle Level Science 6-9 (2880), Elementary K-6 (2810), Special Education PK-12 (9225)	6	All subjects	1656	100%	
58	Hilf, Kelly	Yes	ELEMENTARY K-6 (2810) EARLY CHILDHOOD N-3 (2840)	6	All subjects	1656	100%	
59	Hilf, Lee-Ann	Yes	ELEMENTARY K-6 (2810)	6	All subjects	1656	100%	
131	Willits, Cynthia	Yes	GENERAL SCIENCE 7-12 (8450) ELEMENTARY K-6 (2810)	6	All subjects	1656	100%	
36	Dougherty, Leigh Ann	Yes	EARLY CHILDHOOD N-3 (2840) ELEMENTARY K-6 (2810)	3,4	All Subjects	1656	100%	
23	Campbell, Janet	Yes	ELEMENTARY K-6 (2810) Private School - Teacher Elementary Education K-8 (12810) Private School - Teacher Nursery/Kindergarten N-K (12833)	5,6	All subjects	1656	100%	
51	Hake, Megan	Yes	MIDDLE LEVEL ENGLISH 6-9 (2850), EARLY CHILDHOOD N-3 (2840), ELEMENTARY K-6 (2810), English as a second language _ESL PK-12 (4499)	K,1,2	All Subjects	1656	100%	

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11	Barnett, Katie	Yes	ELEMENTARY K-6 (2810) Private School - Teacher Nursery/Kindergarten N-K (12833)	1	All Subjects	1656	100%	
22	Callahan, Jessica	Yes	ELEMENTARY K-6 (2810), Ment and/or Phys Handicapped K-12 (9235), READING SPECIALIST PK-12 (7650)	1	All Subjects	1656	100%	
43	Freyunik, Erin	Yes	ELEMENTARY K-6 (2810)	1	All Subjects	1656	100%	
35	Dorneman, Jessica	Yes	ELEMENTARY K-6 (2810)	2	All Subjects	1656	100%	
69	Kowitz, Kalina	Yes	EARLY CHILDHOOD N-3 (2840), ELEMENTARY K-6 (2810)	2	All Subjects	1656	100%	
8	Austin, Amy	Yes	ELEMENTARY K-6 (2810)	3	All Subjects	1656	100%	
48	Grimes, Ruth	Yes	ELEMENTARY K-6 (2810)	3	All Subjects	1656	100%	
64	Jones, Cynthia	Yes	ELEMENTARY K-6 (2810) EARLY CHILDHOOD N-3 (2840)	3	All Subjects	1656	100%	
105	Sauro, Melissa	Yes	ELEMENTARY K-6 (2810)	3	All Subjects	1656	100%	
27	Craig, Julie	Yes	ELEMENTARY K-6 (2810) EARLY CHILDHOOD N-3 (2840)	4	All Subjects	1656	100%	
37	Egloff-Tufariello, Robin	Yes	ELEMENTARY K-6 (2810)	4	All Subjects	1656	100%	
111	Sieber, Jacqueline	Yes	ELEMENTARY K-6 (2810) Private School - Teacher Nursery/Kindergarten N-K (12833)	4	All Subjects	1656	100%	
75	Little, Melissa	Yes	ELEMENTARY K-6 (2810) SPECIAL EDUCATION PK-12 (9225)	K	All Subjects	1656	100%	
109	Shaffer, Katie	Yes	ELEMENTARY K-6 (2810)	K	All Subjects	1656	100%	
114	Steen, Lisa	Yes	EARLY CHILDHOOD N-3 (2840) ELEMENTARY K-6 (2810)	K	All Subjects	1656	100%	
62	Jaroudi, Brittany	Yes	ART PK-12 (1405)	7,8	Art	1656	100%	
77	Lucas, Andrea	Yes	ART PK-12 (1405), MIDDLE LEVEL CITIZENSHIP EDUCATION 6-9 (2870), MIDDLE LEVEL ENGLISH 6-9 (2850), ELEMENTARY K-6 (2810)	9,10,11,12	Art, History	1656	100%	
13	Bazilian, Heidi	Yes	ENGLISH 7-12 (3230), Online Instruction Program PK-12 (1184)	10,11,12	Career, English	2080	100%	
121	Verton, Sonya	Yes	ELEMENTARY K-6 (2810), EARLY CHILDHOOD N-3 (2840), English as a Second Language (ESL) (4499)	K-12	ELL	1656	100%	
1	Adamo, Debra	Yes	ELEMENTARY K-6 (2810) READING SPECIALIST PK-12 (7650)	7	English	1656	100%	
33	DeLorenzo, Katarina	Yes	Grades 4-8 (All subjects 4-6, Social Studies 7-8) (3100), Grades 4-8 (All subjects 4-6, Mathematics 7-8) (3100), Grades 4-8 (All subjects 4-6, English Language Arts and Reading 7-8) (3100), SPECIAL EDUCATION PK-8 (9226)	7	English	1656	100%	
89	Montgomery, Kerstynn	Yes	ENGLISH 7-12 (3230), MATHEMATICS 7-12 (6800), MIDDLE LEVEL SCIENCE 6-9 (2880), MIDDLE LEVEL ENGLISH 6-9 (2850)	8	English	1656	100%	
132	Witkowski-Denithorne,	Yes	ENGLISH 7-12 (3230), ELEMENTARY K-6 (2810)	8	English	1656	100%	
10	Bacon, Tamara	Yes	ENGLISH 7-12 (3230)	11,12	English	1656	100%	
113	Slater, Pamela	Yes	ENGLISH 7-12 (3230)	11,12	English	1656	100%	
38	Eisenhower, Gabrielle	Yes	ENGLISH 7-12 (3230), Grades 4-8 (All subjects 4-6, Mathematics 7-8) (3100), Grades 4-8 (All subjects 4-6, English Language Arts and Reading 7-8) (3100)	9,10,11	English	1656	100%	
130	Williams, Jaclyn	Yes	ENGLISH 7-12 (3230)	9,10,11,12	English	1656	100%	
95	Oberholtzer, April	Yes	ENGLISH 7-12 (3230), SPANISH (4490)	9,10,11,12	English, Foreign Language	1656	100%	
83	McCormick, Kenneth	Yes	SOCIAL STUDIES 7-12 (8875) SPANISH (4490) ENGLISH 7-12 (3230)	9,10,11,12	Foreign Language	1656	100%	
92	Mutone, Amelie	No	Non-Certified Educator Designation PK-12 (20000)	9,10,11,12	Foreign Language	828	100%	
81	Martin, Michelle	Yes	German (4420), SPECIAL EDUCATION PK-8 (9226), SPECIAL EDUCATION 7-12 (9227)	9,10,11,12	Foreign Language, Learning	1656	100%	
53	Harris, Kellene	Yes	SOCIAL STUDIES 7-12 (8875), Grades 4-8 (All subjects 4-6, English Language Arts and Reading 7-8) (3100)	7	History	1656	100%	

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65	Karney, Robert	Yes	BUS/COMPUTER/INFO TECH PK-12 (1603) MIDDLE LEVEL CITIZENSHIP EDUCATION 6-9 (2870) English as a Second Language (ESL) (4499) ENGLISH 7-12 (3230)	7	History	1656	100%	
47	Grantz, Jacob	Yes	Grades 4-8 Social Studies (3100 08)	8	History	1656	100%	
116	Stinson, Paula	Yes	ENGLISH 7-12 (3230) MIDDLE LEVEL ENGLISH 6-9 (2850) MIDDLE LEVEL CITIZENSHIP EDUCATION 6-9 (2870) ELEMENTARY K-6 (2810)	8	History	1656	100%	
104	Rocchini, Louis	Yes	SOCIAL STUDIES 7-12 (8875) ENGLISH 7-12 (3230)	10,11,12	History	1656	100%	
124	Wasil, Andrea	Yes	ENGLISH 7-12 (3230) SOCIAL STUDIES 7-12 (8875) LIBRARY SCIENCE PK-12 (6420)	9,10,11,12	History	1656	100%	
72	Lang, Jennifer	Yes	SPECIAL EDUCATION 7-12 (9227), ENGLISH 7-12 (3230), SOCIAL STUDIES 7-12 (8875)	9,10,11,12	History	1656	100%	
4	Afshari, Laura	Yes	MIDDLE LEVEL CITIZENSHIP EDUCATION 6-9 (2870) ENGLISH 7-12 (3230) COMMUNICATION 7-12 (3200)	8,9,10,11,12	History, English, Career	1656	100%	
30	Davis, Bryan	Yes	MIDDLE LEVEL MATHEMATICS 6-9 (2860) SOCIAL STUDIES 7-12 (8875) CITIZENSHIP EDUCATION 7-12 (8825)	9,10,11,12	History, Technology	1656	100%	
91	Mulrine, Karla	Yes	MATHEMATICS 7-12 (6800) ENGLISH 7-12 (3230) Ment and/or Phys Handicapped K-12 (9235)	3,4	Learning Support	1656	100%	
55	Heyl, Stephanie	Yes	EARLY CHILDHOOD N-3 (2840), ELEMENTARY K-6 (2810), SPECIAL EDUCATION PK-12 (9225)	5,6	Learning Support	1656	100%	
106	Scanga, Melissa	Yes	SPECIAL EDUCATION PK-8 (9226), ELEMENTARY K-6 (2810)	5,6	Learning Support	1656	100%	
68	Kohl, Johnna	Yes	SPECIAL EDUCATION PK-12 (9225) ENGLISH 7-12 (3230)	7,8	Learning Support	1656	100%	
96	Palmer, Jennifer	Yes	Special Education PK-12 (9225), Elementary K-6 (2810)	7,8	Learning Support	1656	100%	
74	Leon, Anjleke	Yes	Special Education PK-12 (9225)	9,10,11,12	Learning Support	1656	100%	
78	Mackie, Susan	Yes	Reading Specialist PK-12 (7650), Special Education PK-12 (9225), English 7-12 (3230)	9,10,11,12	Learning Support	1656	100%	
123	Wangler, Nina	Yes	MIDDLE LEVEL ENGLISH 6-9 (2850) ENGLISH 7-12 (3230) READING SPECIALIST PK-12 (7650) SPECIAL EDUCATION PK-12 (9225) ELEMENTARY K-6 (2810)	9,10,11,12	Learning Support	1656	100%	
126	Watson, Jennifer	Yes	Elementary K-6 (2810), Special Education PK-12 (9225)	9,10,11,12	Learning Support	1656	100%	
119	Tyson, Michelle	Yes	ELEMENTARY K-6 (2810), SPECIAL EDUCATION PK-12 (9225)	K,1,2	Learning Support	1656	100%	
80	Martin, Lori	Yes	ELEMENTARY K-6 (2810), Ment and/or Phys Handicapped K-12 (9235), INSTRUCTIONAL TECHNOLOGY SPECIALIST PK-12 (1825)	9,10,11,12	Learning Support	1656	100%	
28	Croyle, Bethany	Yes	GRADES PK-4 (2825)	5,6,7,8	Life Skills	1656	100%	
29	Daily, Katie	Yes	MIDDLE LEVEL SCIENCE 6-9 (2880) SOCIAL STUDIES 7-12 (8875) ELEMENTARY K-6 (2810) Ment and/or Phys Handicapped K-12 (9235)	9,10,11,12	Life Skills	1656	100%	
122	Vioral, Tracey	Yes	MATHEMATICS 7-12 (6800) ENGLISH 7-12 (3230) GENERAL SCIENCE 7-12 (8450) SOCIAL STUDIES 7-12 (8875) ELEMENTARY K-6 (2810) Ment and/or Phys Handicapped K-12 (9235) EARLY CHILDHOOD N-3 (2840)	K,1,2,3,4	Life Skills	1656	100%	
67	King, Sandra	Yes	MIDDLE LEVEL MATHEMATICS 6-9 (2860) BIOLOGY 7-12 (8405) EARTH AND SPACE SCIENCE 7-12 (8440)	7	Math	1656	100%	

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87	McLellan, Jessica	Yes	ELEMENTARY K-6 (2810), MIDDLE LEVEL MATHEMATICS 6-9 (2860), SPECIAL EDUCATION PK-12 (9225), English as a second language _ESL PK-12 (4499)	7	Math	1656	100%	
12	Bauer, Vanessa	Yes	MATHEMATICS 7-12 (6800)	8	Math	1656	100%	
115	Steighner, Stacie	Yes	MATHEMATICS 7-12 (6800)	10,11,12	Math	1656	100%	
16	Blizman, Jennifer	Yes	MATHEMATICS 7-12 (6800)	11,12	Math	1656	100%	
39	Elder, Robin	Yes	MATHEMATICS 7-12 (6800)	8	Math	1656	100%	
60	Howe, Malena	Yes	MATHEMATICS 7-12 (6800)	9,10,11	Math	1656	100%	
61	Hurley, Heather	Yes	MATHEMATICS 7-12 (6800)	9,10,11,12	Math	1656	100%	
93	Nester, Jennifer	Yes	MATHEMATICS 7-12 (6800)	9,10,11,12	Math	1656	100%	
46	Goodwin, Sarah	Yes	MATHEMATICS 7-12 (6800) PHYSICS 7-12 (8470)	11,12	Math, Science	1656	100%	
19	Burke, Jennifer	Yes	MIDDLE LEVEL MATHEMATICS 6-9 (2860) BIOLOGY 7-12 (8405)	8,9,10,11	Math, Science	1656	100%	
125	Wasilko, Mark	Yes	MUSIC PK-12 (7205)	7,8	Music	1656	100%	
6	Anderson, Kathryn	Yes	MUSIC PK-12 (7205) ELEMENTARY K-6 (2810)	9,10,11,12	Music	1656	100%	
117	Stonebraker, Jordan	Yes	HEALTH & PHYSICAL ED PK-12 (4805)	7,8	Physical Education	1656	100%	
20	Burneisen, Lyndsay	Yes	SAFETY ED/DRIVER ED 7-12 (5215), HEALTH & PHYSICAL ED PK-12 (4805)	9,10,11,12	Physical Education, Health	1656	100%	
101	Raman, Karyn	Yes	Ment and/or Phys Handicapped K-12 (9235) ENGLISH 7-12 (3230) MATHEMATICS 7-12 (6800) Ment and/or Phys Handicapped K-12 (9235)	K-12	Related Services Support	1656	100%	
73	Lear, Katherine	Yes	Grades 4-8 (All subjects 4-6, Mathematics 7-8) (3100), Grades 4-8 (All subjects 4-6, Science 7-8) (3100)	7	Science	1656	100%	
79	Maddix, Karen	Yes	BIOLOGY 7-12 (8405) GENERAL SCIENCE 7-12 (8450)	7	Science	1656	100%	
56	Hicks, Kathryn	Yes	ELEMENTARY K-6 (2810) GENERAL SCIENCE 7-12 (8450)	8	Science	1656	100%	
98	Pepe, Lauren	Yes	Grades 4-8 _All subjects 4-6, Science 7-8 (3100)	8	Science	1656	100%	
88	Mehal, Zachary	Yes	Chemistry 7-12 (8420)	10,11,12	Science	1656	100%	
107	Schaeffer, Brenna	Yes	PHYSICS 7-12 (8470), CHEMISTRY 7-12 (8420)	10,11,12	Science	1656	100%	
85	McGurk, Edmund	Yes	GENERAL SCIENCE 7-12 (8450), BIOLOGY 7-12 (8405)	9,10,11	Science	1656	100%	
15	Betzenberger, Suzanne	Yes	GENERAL SCIENCE 7-12 (8450), PHYSICS 7-12 (8470), MIDDLE LEVEL MATHEMATICS 6-9 (2860), EARTH AND SPACE SCIENCE 7-12 (8440), BIOLOGY 7-12 (8405)	9,10,11,12	Science	1656	100%	
34	Donohoe, William	Yes	EARTH AND SPACE SCIENCE 7-12 (8440) BIOLOGY 7-12 (8405)	9,10,11,12	Science	1656	100%	

Total Number of Administrators (do not include CEO) _16__

Total Number of Teachers ___107___ Counselors ___6___ School Nurses ___2___ Others ___5___

Total Number of Professional Staff ___136___

Name of employee (List all names in alphabetical order)	
DellaPenna, Jennifer	Admin
Adornetto, Danielle	Admin
Wernick, Casey	Admin
Jaszcar, Julie	Admin
Becker, Kinet	Admin
Casarella, Kimberly	Admin
Kozar, Shirley	Admin
BuAli, Shaikha	Admin
Adams, Christine	Admin
Weinberger, Maureen	Admin
Perney, Diana	Admin
Gilligan, Thomas	Admin
Fitzpatrick, Jason	Admin
Verga, Richard	Admin
Clothier, Cheryl	Admin
Schutt, Steven	Admin
Shearn, Lisa	Guidance
Mathis, Bernadette	Guidance
Austin, Molly	Guidance
Lombardo, Lauren	Guidance
Widmann, Crystal	Guidance
Pepe, Bethany	Guidance
Roache-Lelli, Victoria	Nurse
Woltjen, Christina	Nurse
Moore, Mary Ellen	Other
Pezzulo, Daniel	Other
Byham-Urquhart, Melinda	Other
Zimmerman, Gary	Other
Krystofolski, Lisa	Other
Hansen, Katherine	Teacher
McKee, Joanne	Teacher
Wolfe, Jared	Teacher
Gulbis, Sigrid	Teacher
McGonigal, Jacqueline	Teacher
Ansel, Jessica	Teacher
Gunter, Susan	Teacher
Hicks, Mary Jo	Teacher
Nichols, Stacey	Teacher
Ramos, Paula	Teacher
Ford, James	Teacher
Alcaro, Melissa	Teacher
Celedonia, Kathryn	Teacher
Keiser, Renee	Teacher
Slater, Jennifer	Teacher
Brandt, Heather	Teacher
Toth, Rachelle	Teacher
Day, Aubrey	Teacher
Gallagher, Christine	Teacher
Harvey, Barry	Teacher
Wroten, Alison	Teacher
Factor, Hilary	Teacher

Name of employee (List all names in alphabetical order)	
Hilf, Kelly	Teacher
Hilf, Lee-Ann	Teacher
Willits, Cynthia	Teacher
Dougherty, Leigh Ann	Teacher
Campbell, Janet	Teacher
Hake, Megan	Teacher
Barnett, Katie	Teacher
Callahan, Jessica	Teacher
Freynik, Erin	Teacher
Dorneman, Jessica	Teacher
Kowitz, Kalina	Teacher
Austin, Amy	Teacher
Grimes, Ruth	Teacher
Jones, Cynthia	Teacher
Sauro, Melissa	Teacher
Craig, Julie	Teacher
Egloff-Tufariello, Robin	Teacher
Sieber, Jacqueline	Teacher
Little, Melissa	Teacher
Shaffer, Katie	Teacher
Steen, Lisa	Teacher
Jaroudi, Brittany	Teacher
Lucas, Andrea	Teacher
Bazilian, Heidi	Teacher
Verton, Sonya	Teacher
Adamo, Debra	Teacher
DeLorenzo, Katarina	Teacher
Montgomery, Kerstynn	Teacher
Witkowski-Denithorne, Laura	Teacher
Bacon, Tamara	Teacher
Slater, Pamela	Teacher
Eisenhower, Gabrielle	Teacher
Williams, Jaclyn	Teacher
Oberholtzer, April	Teacher
McCormick, Kenneth	Teacher
Mutone, Amelie	Teacher
Martin, Michelle	Teacher
Harris, Kellene	Teacher
Karney, Robert	Teacher
Grantz, Jacob	Teacher
Stinson, Paula	Teacher
Rocchini, Louis	Teacher
Wasil, Andrea	Teacher
Lang, Jennifer	Teacher
Afshari, Laura	Teacher
Davis, Bryan	Teacher
Mulrine, Karla	Teacher
Heyl, Stephanie	Teacher
Scanga, Melissa	Teacher
Kohl, Johnna	Teacher
Palmer, Jennifer	Teacher

Name of employee (List all names in alphabetical order)	
Leon, Anjleke	Teacher
Mackie, Susan	Teacher
Wangler, Nina	Teacher
Watson, Jennifer	Teacher
Tyson, Michelle	Teacher
Martin, Lori	Teacher
Croyle, Bethany	Teacher
Daily, Katie	Teacher
Vioral, Tracey	Teacher
King, Sandra	Teacher
McLellan, Jessica	Teacher
Bauer, Vanessa	Teacher
Steighner, Stacie	Teacher
Blizman, Jennifer	Teacher
Elder, Robin	Teacher
Howe, Malena	Teacher
Hurley, Heather	Teacher
Nester, Jennifer	Teacher
Goodwin, Sarah	Teacher
Burke, Jennifer	Teacher
Wasilko, Mark	Teacher
Anderson, Kathryn	Teacher
Stonebraker, Jordan	Teacher
Burneisen, Lyndsay	Teacher
Raman, Karyn	Teacher
Lear, Katherine	Teacher
Maddix, Karen	Teacher
Hicks, Kathryn	Teacher
Pepe, Lauren	Teacher
Mehal, Zachary	Teacher
Schaeffer, Brenna	Teacher
McGurk, Edmund	Teacher
Betzenberger, Suzanne	Teacher
Donohoe, William	Teacher

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

Name of School Pennsylvania Virtual Charter School

Address of School 630 Park Ave, King of Prussia, PA 19406

CEO Signature John Chandler

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	75,552
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
6600		FOOD SERVICE REVENUE	
	6610	Daily Sales - Reimbursable Programs	
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
6700		REVENUES FROM STUDENT ACTIVITIES	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	
6800		REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	
	6890	Other Revenues from Intermediary Sources	

6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	19,935,109
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	26,556
	6991	Refunds of a Prior Year Expenditure	2,104
	6999	Other Revenues Not Specified Above	
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	10,332,537
	7280	Adult Literacy	

	7290		Additional Educational Program Revenues	
7300			REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310		Transportation (Regular and Additional)	
	7320		Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
	7330		Health Services (Medical, Dental, Nurse, Act 25)	84,288
	7340		Unassigned	
	7350		Sewage Treatment Operations / Environmental Subsidies	
	7360		Safe Schools	
7400			VOCATIONAL TRAINING OF THE UNEMPLOYED	
7500			STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS	
	7502		Dual Enrollment Grants	
	7503		Project 720/High School Reform	
	7599		Other State Revenue Not Listed Elsewhere in the 7000 Series	
7600			REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS	
7800			REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS	
	7810		State Share of Social Security and Medicare Taxes	
	7820		State Share of Retirement Contributions	
7900			REVENUE FOR TECHNOLOGY	
	7910		Educational Technology	
	7990		Other Technology Grants	
8000			REVENUE FROM FEDERAL SOURCES	
8100			UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110		Payments for Federally Impacted Areas - P.L. 81-874	
	8190		Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200			UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300			RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310		Payments for Federally Impacted Areas - P.L. 81-815	
	8320		Energy Conservation Grants - TA and ECM	

	8390		Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500			RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	
	8510		Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	1,231,059
	8520		Vocational Education	
	8530		Child Nutrition Program	
	8540		Nutrition Education and Training	
	8560		Federal Block Grants	136,339
	8570		Unassigned	
	8580		Child Care and Development Block Grants	
	8590		Unassigned	
8600			RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610		Homeless Assistance Act	
	8620		Adult Basic Education	
	8640		Headstart	
	8650		Unassigned	
	8660		Workforce Investment Act (WIA)	
	8670		Unassigned	
	8680		Unassigned	
	8690		Other Restricted Federal Grants-in-Aid through the Commonwealth	
8800			MEDICAL ASSISTANCE REIMBURSEMENTS	491
9000			OTHER FINANCING SOURCES	
9100			SALE OF BONDS	
	9110		Bond Issue Proceeds (Gross)	
	9120		Proceeds from Refunding of Bonds	
9200			PROCEEDS FROM EXTENDED TERM FINANCING	
9300			INTERFUND TRANSFERS	
	9310		General Fund Transfers	
	9320		Special Revenue Fund Transfers	

	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
TOTAL REVENUES (Forecast as of June 19, 2019)			31,824,034

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

Name of School Pennsylvania Virtual Charter School

Address of School 630 Park Avenue, King of Prussia, PA 19406

CEO Signature John Chandler

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

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	14,895,890
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	3,239,277
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	61,462
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	1,152,774
	2130 Attendance Services	
	2140 Psychological Services	624,775
	2150 Speech Pathology and Audiology Services	577,968
	2160 Social Work Services	112,425
	2170 Student Accounting Services	
	2190 Other Pupil Personnel Services	36,151
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	
	2210 Supervision of Educational Media Services	

	2220	Technology Support Services	
	2230	Educational Television Services	
	2240	Computer-Assisted Instruction Support Services	10,402
	2250	School Library Services	
	2260	Instruction and Curriculum Development Services	
	2270	Instructional Staff Professional Development Services	8,989
	2280	Nonpublic Support Services	
2300		SUPPORT SERVICES - ADMINISTRATION	
	2310	Board Services	9,412
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	72,875
	2360	Office of the Superintendent (Executive Director) Services	2,257,745
	2370	Community Relations Services	1,165,501
	2380	Office of the Principal Services	2,316,551
	2390	Other Administration Services	928,735
2400		SUPPORT SERVICES - PUPIL HEALTH	508,403
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	969,512
	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	223,173
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	28,048
	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	1,359,388
	2820	Information Services	643,644
	2830	Staff Services	567,064
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	715,566
	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	731
	3250	School Sponsored Athletics	8
3300		COMMUNITY SERVICES	
	3310	Community Recreation	
	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
3400		SCHOLARSHIPS AND AWARDS	
4000		FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES	47,135
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	36,308
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
TOTAL EXPENDITURES (Forecast as of June 19, 2019)		32,569,911

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

(745,877)

TITLE	2019 Annual Report - Revenue and Expenditures
FILE NAME	Revenues-Expendit...9_Submission.xlsx
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KING OF PRUSSIA, PENNSYLVANIA

FINANCIAL STATEMENTS

JUNE 30, 2018

PENNSYLVANIA VIRTUAL CHARTER SCHOOL
JUNE 30, 2018

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INDEPENDENT AUDITOR'S REPORT

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F 302.468.4001
www.btcpa.com

December 19, 2018

To the Board Directors
Pennsylvania Virtual Charter School
King of Prussia, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the Pennsylvania Virtual Charter School, a nonprofit organization, which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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 and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; 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 an opinion 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 opinion.

To the Board of Directors
Pennsylvania Virtual Charter School

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Pennsylvania Virtual Charter School as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Pennsylvania Virtual Charter School's June 30, 2017 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated December 12, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matter

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the 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 December 19, 2018, on our consideration of Pennsylvania Virtual 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 Virtual Charter School's internal control over financial reporting and compliance.

Barbacane, Thornton & Company LLP

BARBACANE, THORNTON & COMPANY LLP

**PENNSYLVANIA VIRTUAL CHARTER SCHOOL
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 7,313,168	\$ 8,766,222
Accounts receivable, net	4,337,737	3,280,224
Intergovernmental receivables	953,778	843,031
Prepaid expenses	281,327	228,727
Total Current Assets	<u>12,886,010</u>	<u>13,118,204</u>
NONCURRENT ASSETS:		
Land	918,892	918,892
Buildings and improvements	4,027,275	3,999,840
Furniture and equipment	2,033,266	1,913,042
Computer equipment	1,811,538	1,811,538
Less: Accumulated depreciation Property and Equipment, Net	<u>(3,543,783)</u>	<u>(2,719,750)</u>
	<u>5,247,188</u>	<u>5,923,562</u>
Security deposits	<u>32,691</u>	<u>36,691</u>
TOTAL ASSETS	<u><u>\$ 18,165,889</u></u>	<u><u>\$ 19,078,457</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	\$ 1,868,233	\$ 2,344,547
Other liabilities	1,545,229	541,139
Due to K-12, Inc.	605,125	698,837
Current portion of capital lease payable	553,525	553,525
Total Current Liabilities	<u>4,572,112</u>	<u>4,138,048</u>
NONCURRENT LIABILITIES:		
Capital lease payable	50,321	654,167
Compensated absences	102,345	57,145
Total Noncurrent Liabilities	<u>152,666</u>	<u>711,312</u>
Total Liabilities	<u>4,724,778</u>	<u>4,849,360</u>
NET ASSETS:		
Unrestricted	13,441,111	14,229,097
Total Net Assets	<u>13,441,111</u>	<u>14,229,097</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 18,165,889</u></u>	<u><u>\$ 19,078,457</u></u>

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

**PENNSYLVANIA VIRTUAL CHARTER SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018
(With Summarized Totals for 2017)**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Totals</u>	
			<u>2018</u>	<u>2017</u>
PUBLIC SUPPORT AND REVENUE				
Public support:				
Operating subsidy	\$ 29,583,922	\$ -	\$ 29,583,922	\$ 27,997,641
Federal grants	-	1,173,096	1,173,096	1,076,906
Other income	323,907	-	323,907	28,213
Total Public Support	<u>29,907,829</u>	<u>1,173,096</u>	<u>31,080,925</u>	<u>29,102,760</u>
Net assets released from restriction:				
Satisfaction of program restrictions	1,173,096	(1,173,096)	-	-
TOTAL PUBLIC SUPPORT AND REVENUE	<u>31,080,925</u>	<u>-</u>	<u>31,080,925</u>	<u>29,102,760</u>
 EXPENSES				
Program services:				
Instruction	18,115,614	-	18,115,614	15,431,767
Operation of noninstructional services	631	-	631	4,445
IDEA	391,018	-	391,018	392,394
Title I grant	685,615	-	685,615	608,747
Title II grant	81,378	-	81,378	75,765
Title IV grant	15,085	-	15,085	-
Total Program Services	<u>19,289,341</u>	<u>-</u>	<u>19,289,341</u>	<u>16,513,118</u>
Support services	12,579,570	-	12,579,570	12,460,009
TOTAL EXPENSES	<u>31,868,911</u>	<u>-</u>	<u>31,868,911</u>	<u>28,973,127</u>
 CHANGE IN NET ASSETS	(787,986)	-	(787,986)	129,633
 NET ASSETS, BEGINNING OF YEAR	<u>14,229,097</u>	<u>-</u>	<u>14,229,097</u>	<u>14,099,464</u>
 NET ASSETS, END OF YEAR	<u>\$ 13,441,111</u>	<u>\$ -</u>	<u>\$ 13,441,111</u>	<u>\$ 14,229,097</u>

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

**PENNSYLVANIA VIRTUAL CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018
(With Summarized Totals for 2017)**

	Program Services						Total Program Services	Total Support Services	Totals	
	Instruction	Operation of Noninstructional Services	IDEA	Title I	Title II	Title IV			2018	2017
Salaries	\$ 4,629,848	\$ -	\$ -	\$ 538,530	\$ -	\$ -	\$ 5,168,378	\$ 6,229,082	\$ 11,397,460	\$ 9,910,394
Benefits and payroll taxes	3,456,997	-	-	139,485	-	-	3,596,482	3,729,678	7,326,160	5,673,515
Total Salaries and Related Expenses	8,086,845	-	-	678,015	-	-	8,764,860	9,958,760	18,723,620	15,583,909
Advertising expense	-	-	-	-	-	-	-	488,544	488,544	285,993
Depreciation and amortization	603,846	-	-	-	-	-	603,846	220,187	824,033	829,769
Dues and fees	1,706	-	-	-	-	-	1,706	77,494	79,200	61,501
Insurance	-	-	-	-	-	-	-	92,255	92,255	98,445
Instructional software	4,277,958	-	-	-	-	-	4,277,958	-	4,277,958	4,427,891
Interest expense	-	-	-	-	-	-	-	75,638	75,638	76,485
Legal services	-	-	-	-	-	-	-	197,087	197,087	343,127
Books and materials	2,118,167	-	-	-	-	-	2,118,167	84	2,118,251	2,139,296
Miscellaneous	-	-	-	-	-	-	-	3,121	3,121	17,696
Occupancy	-	-	-	-	-	-	-	383,305	383,305	400,887
Postage	80,256	-	-	-	-	-	80,256	34,289	114,545	123,800
Professional services	231,406	-	-	7,600	81,378	15,085	335,469	159,132	494,601	450,622
Rental expense	5,415	-	-	-	-	-	5,415	45,454	50,869	53,821
Repairs and maintenance	-	-	-	-	-	-	-	54,897	54,897	72,820
Special education services	1,476,646	-	391,018	-	-	-	1,867,664	-	1,867,664	2,103,993
Supplies and small equipment	614,173	-	-	-	-	-	614,173	392,474	1,006,647	844,296
Telephone and internet	573,346	-	-	-	-	-	573,346	257,081	830,427	772,743
Travel and entertainment	45,850	631	-	-	-	-	46,481	139,768	186,249	286,033
TOTAL EXPENSES	\$ 18,115,614	\$ 631	\$ 391,018	\$ 685,615	\$ 81,378	\$ 15,085	\$ 19,289,341	\$ 12,579,570	\$ 31,868,911	\$ 28,973,127

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

**PENNSYLVANIA VIRTUAL CHARTER SCHOOL
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (787,986)	\$ 129,633
Adjustments to reconcile change in net assets to net cash (used) provided by operating activities:		
Depreciation and amortization	824,033	829,769
(Increase) Decrease in:		
Accounts receivable	(1,057,513)	(391,182)
Intergovernmental receivables	(110,747)	121,005
Prepaid expenses	(52,600)	59,867
Increase (Decrease) in:		
Accounts payable	(476,314)	586,747
Other liabilities	1,004,090	(226,971)
Due to K-12, Inc.	(93,712)	29,049
Compensated absences	45,200	10,001
NET CASH (USED) PROVIDED BY OPERATING ACTIVITIES	<u>(705,549)</u>	<u>1,147,918</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of capital assets	(147,659)	(157,427)
Security deposits refunded (paid)	4,000	6,547
NET CASH USED BY INVESTING ACTIVITIES	<u>(143,659)</u>	<u>(150,880)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Capital lease payments	(603,846)	(659,679)
NET CASH USED BY FINANCING ACTIVITIES	<u>(603,846)</u>	<u>(659,679)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(1,453,054)	337,359
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>8,766,222</u>	<u>8,428,863</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 7,313,168</u>	<u>\$ 8,766,222</u>
SUPPLEMENTAL DISCLOSURES:		
Interest paid	<u>\$ 75,638</u>	<u>\$ 76,485</u>
Capital assets acquired through capital lease	<u>\$ -</u>	<u>\$ 1,811,538</u>

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

PENNSYLVANIA VIRTUAL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 1 NATURE OF THE ORGANIZATION

The mission of the Pennsylvania Virtual Charter School ("the School") is to provide Pennsylvania students with an excellent education, grounded in high academic standards, which will help them achieve their full academic and social potential. The School is organized as a nonprofit corporation in Pennsylvania to operate a charter school in accordance with Act 22 of 1997.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the School have been prepared using the accrual basis of accounting.

Financial Statement Presentation

In accordance with the portion of the Financial Accounting Standards Board Accounting Standards Codification ("FASB ASC") regarding financial statements of not-for-profit organizations, the School is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the School is required to present a statement of cash flows.

Income Tax Status

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. The School has been classified as an organization that is not a private foundation under Sections 509(a)(1) and 170(b)(1)(a)(iv) of the Internal Revenue Code. The School did not engage in any unrelated business activities during the fiscal year. Management believes more likely than not that its tax-exempt status and tax positions will be sustained if examined by authorities.

Cash and Cash Equivalents

The School considers all short-term highly liquid investments with an original maturity of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the

PENNSYLVANIA VIRTUAL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

current status of individual receivables from grants, contracts, and others. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to the applicable accounts receivable.

Property and Equipment

Acquisitions of property and equipment in excess of \$1,000 are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized. Depreciation is recognized over the estimated useful life of the assets utilizing the straight-line method, as follows:

Buildings and improvements	5 - 40 years
Furniture and equipment	3 - 7 years
Computer equipment	3 years

Compensated Absences

School policies permit employees to accumulate earned but unused sick and vacation days. The policies limit the number of days employees may be paid out to five. The liabilities for these compensated absences are recorded as a liability in the financial statements.

Advertising Expense

The School is required to accept students from throughout the Commonwealth of Pennsylvania. Accordingly, the School advertises to ensure citizens of the Commonwealth are informed of the School's mission. The School expenses the production cost of advertising when incurred.

Allocation of Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Use of Estimates in the Preparation of Financial Statements

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

PENNSYLVANIA VIRTUAL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Prior Year Financial Statements

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the School's financial statements for the year ended June 30, 2017, from which the summarized information was derived.

NOTE 3 CASH AND CASH EQUIVALENTS

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned. The School maintains five bank accounts at TD Bank, NA. Accounts at this institution are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000. At June 30, 2018, the carrying amount of the School's deposits totaled \$7,313,168, and the bank balance was \$7,833,512. Of the bank balance, \$250,000 was covered by federal depository insurance, and \$7,583,512 was exposed to custodial credit risk because it was uninsured and the collateral held by the depository's agent was not in the School's name. However, the exposed deposits were collateralized in accordance with Act 72 of the Commonwealth of Pennsylvania.

NOTE 4 ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2018 consisted of the following:

Due from school districts and Pennsylvania:	
Department of Education	\$ 5,070,208
Less: Allowance for doubtful accounts	<u>(732,471)</u>
 TOTAL	 <u>\$ 4,337,737</u>

NOTE 5 INTERGOVERNMENTAL RECEIVABLES

Intergovernmental receivables consisted of the following at June 30, 2018:

Federal receivables	<u>\$ 953,778</u>
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PENNSYLVANIA VIRTUAL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 6 PROPERTY AND EQUIPMENT

A summary of changes in property and equipment is as follows:

	Balance July 1, 2017	Additions	Deletions	Balance June 30, 2018
Land	\$ 918,892	\$ -	\$ -	\$ 918,892
Buildings and improvements	3,999,840	27,435	-	4,027,275
Furniture and equipment	1,913,042	120,224	-	2,033,266
Computer equipment	1,811,538	-	-	1,811,538
	<u>8,643,312</u>	<u>147,659</u>	<u>-</u>	<u>8,790,971</u>
Accumulated depreciation	<u>(2,719,750)</u>	<u>(824,033)</u>	<u>-</u>	<u>(3,543,783)</u>
Total Property and Equipment, Net	<u>\$ 5,923,562</u>	<u>\$ (676,374)</u>	<u>\$ -</u>	<u>\$ 5,247,188</u>

NOTE 7 DUE TO K-12, INC.

In June 2009, the School entered into an agreement with K-12, Inc. to provide online curricula, instructional tools, materials, and other products through June 2019. Under this agreement, the School has purchased online curricula, instructional tools, materials, and other products totaling \$6,587,784 for the year ended June 30, 2018.

K-12, Inc. is not a division or any part of the School. The School is a body corporate authorized under Pennsylvania Charter School Law and is not a division or a part of K-12, Inc. The relationship between the parties was developed and entered into through arms-length negotiations and is based solely on the terms of this agreement and those of any other agreements that may exist from time to time between the parties.

The line item "Due to K-12, Inc." shown on the statement of financial position represents amounts payable and due to K-12, Inc. for curriculum materials. The amount due as of June 30, 2018 was \$605,125.

NOTE 8 CAPITAL LEASE OBLIGATION

The School acquired \$1,811,538 of computers under a capital lease agreement with monthly payments of \$56,624 commencing August 1, 2016 and expiring July 1, 2019. The leased computers are amortized over their estimated productive lives. Amortization of the computers under the capital lease is included in depreciation expense. At June 30, 2018, the School recorded \$553,525 of depreciation on the computers.

PENNSYLVANIA VIRTUAL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 8 CAPITAL LEASE OBLIGATION (cont'd)

Aggregate future minimum lease payments under the capital lease obligation as of June 30, 2018 are as follows:

<u>Year Ending June 30,</u>	
2019	\$ 622,860
2020	56,624
Total future minimum lease payments	<u>679,484</u>
Less amount representing interest	<u>(75,638)</u>
Present value of future minimum lease payments	<u>\$ 603,846</u>

NOTE 9 OPERATING LEASES

The School leases office space at various locations throughout Pennsylvania. The lease terms range from three to four years, and rental payments increase annually. Lease expense for the year ended June 30, 2018 was \$277,140 and is included in occupancy in the statement of functional expenses.

The following is a schedule of minimum future rental payments under non-cancelable operating leasing arrangements having remaining terms in excess of one year as of June 30, 2018:

<u>For the Year Ending June 30,</u>	
2019	\$ 110,976

NOTE 10 PENSION PLAN

Plan Description

The School contributes to the Public School Employees' Retirement System ("PSERS"), a governmental cost-sharing multiple-employer defined benefit pension plan administered by the Commonwealth of Pennsylvania Public School Employees' Retirement System. The PSERS provides retirement and disability, legislative-mandated *ad hoc* cost-of-living adjustments, and certain healthcare insurance premium assistance to plan members and beneficiaries. The Public School Employees' Retirement Code (Act No. 96 of October 2, 1975, as amended)

PENNSYLVANIA VIRTUAL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 10 PENSION PLAN (cont'd)

provides the authority to establish and amend benefit provisions. The PSERS issues a comprehensive annual financial report that includes financial statements and required supplementary information for the plan. A copy of the report may be obtained by writing to the Public School Employees' Retirement System, P. O. Box 125, Harrisburg, Pennsylvania 17108-0125.

Funding Policy

The contribution policy is established in the Public School Employees' Retirement Code and requires contributions by active members, employers, and the Commonwealth. Eligible active members contribute at 7.5 percent of their qualifying compensation. Contributions required of employers are based upon an actuarial valuation. For the fiscal year ended June 30, 2018, the rate of employer contribution was 32.57, allocated 31.74 percent to pensions and 0.83 percent to health insurance. The School's contribution to PSERS for the years ended June 30, 2018, 2017, and 2016 was \$3,539,206, \$2,754,165, and \$2,310,494, respectively, equal to the required contribution.

NOTE 11 COMMITMENTS AND CONTINGENCIES

The School is subject to various claims, legal proceedings, and investigations covering a wide range of matters that arise in the normal course of business. In the opinion of management, all such matters are adequately covered by insurance, and if not so covered are without merit or are of such kind, or involve such amounts, as would not have a significant effect on the financial position or results of activities of the School if disposed of unfavorably.

Grants

The School receives financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audits by the grantors or their representatives. Any disallowed claims resulting from such audits could become a liability of the School. Management believes such disallowance, if any, would be immaterial.

NOTE 12 SUBSEQUENT EVENTS

The School has evaluated all subsequent events through December 19, 2018, the date the financial statements were available to be issued.

SINGLE AUDIT INFORMATION

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

December 19, 2018

To the Board of Directors
Pennsylvania Virtual Charter School
King of Prussia, 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 Pennsylvania Virtual Charter School ("the School"), a nonprofit organization, which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 19, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, 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 our opinion 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 School'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.

To the Board of Directors
Pennsylvania Virtual Charter School

Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.


BARBACANE, THORNTON & COMPANY LLP

INDEPENDENT AUDITOR'S
REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE

December 19, 2018

To the Board of Directors
Pennsylvania Virtual Charter School
King of Prussia, Pennsylvania

Report on Compliance for the Major Federal Program

We have audited the Pennsylvania Virtual 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 the School's major federal program for the year ended June 30, 2018. The School's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and recommendations.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the School's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 the School's major federal program. However, our audit does not provide a legal determination of the School's compliance.

To the Board of Directors
Pennsylvania Virtual Charter School

Opinion on the Major Program

In our opinion, the Pennsylvania Virtual Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 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 its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Purpose of This Report

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.


BARBACANE, THORNTON & COMPANY LLP

**PENNSYLVANIA VIRTUAL CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

<u>FEDERAL GRANTOR/PROJECT TITLE</u>	<u>SOURCE CODE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NUMBER</u>	<u>GRANT PERIOD BEGINNING/ ENDING DATES</u>	<u>GRANT AMOUNT</u>	<u>TOTAL RECEIVED FOR YEAR</u>	<u>ACCRUED (DEFERRED) REVENUE 07/01/2017</u>	<u>REVENUE RECOGNIZED</u>	<u>EXPENDITURES</u>	<u>ACCRUED (DEFERRED) REVENUE 06/30/2018</u>	<u>PASSED THROUGH TO SUB-RECIPIENTS</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>											
<u>Passed through Montgomery County I.U.</u>											
IDEA	I	84.027	062-17-0025	07/01/16 - 06/30/17	\$ 392,394	\$ 392,394	\$ 392,394	\$ -	\$ -	\$ -	\$ -
IDEA	I	84.027	062-18-0025	07/01/17 - 06/30/18	391,018	-	-	391,018	391,018	391,018	-
Total CFDA #84.027					<u>392,394</u>	<u>392,394</u>	<u>392,394</u>	<u>391,018</u>	<u>391,018</u>	<u>391,018</u>	<u>-</u>
 <u>Passed through Pennsylvania Department of Education</u>											
Title I Grants - Improving Basic Programs	I	84.010	013-17-1018	10/18/16 - 09/30/17	608,747	400,281	400,281	-	-	-	-
Title I Grants - Improving Basic Programs	I	84.010	013-18-1018	08/29/17 - 09/30/18	685,615	192,073	-	685,615	685,615	493,542	-
Total CFDA #84.010					<u>608,747</u>	<u>592,354</u>	<u>400,281</u>	<u>685,615</u>	<u>685,615</u>	<u>493,542</u>	<u>-</u>
Title II - Improving Teacher Quality	I	84.367	020-17-1018	10/18/16 - 09/30/17	75,765	50,356	50,356	-	-	-	-
Title II - Improving Teacher Quality	I	84.367	020-18-1018	08/29/17 - 09/30/18	81,378	22,935	-	81,378	81,378	58,443	-
Total CFDA #84.367					<u>75,765</u>	<u>73,291</u>	<u>50,356</u>	<u>81,378</u>	<u>81,378</u>	<u>58,443</u>	<u>-</u>
Title IV - Student Support and Academic Enrichment	I	84.424	144-18-1018	08/29/17 - 09/30/18	15,085	4,310	-	15,085	15,085	10,775	-
TOTAL U.S. DEPARTMENT OF EDUCATION						<u>1,062,349</u>	<u>843,031</u>	<u>1,173,096</u>	<u>1,173,096</u>	<u>953,778</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS						<u>\$ 1,062,349</u>	<u>\$ 843,031</u>	<u>\$ 1,173,096</u>	<u>\$ 1,173,096</u>	<u>\$ 953,778</u>	<u>\$ -</u>

SOURCE CODE:

I - Indirect Funding

PENNSYLVANIA VIRTUAL CHARTER SCHOOL

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A REPORTING ENTITY

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of the Pennsylvania Virtual Charter School. Federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the schedule.

NOTE B BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using the accrual basis of accounting.

NOTE C INDIRECT COST RATE

The School has not elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance. For the year ended June 30, 2018, there were no indirect costs included in the schedule of expenditures of federal awards.

**SCHEDULE OF
FINDINGS AND RECOMMENDATIONS**

PENNSYLVANIA VIRTUAL CHARTER SCHOOL
SCHEDULE OF FINDINGS AND RECOMMENDATIONS

PART A - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued [*unmodified, qualified, adverse, or disclaimer*]:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes _____ No
- Significant deficiency(ies) identified? _____ Yes _____ X None reported
- Noncompliance material to financial statements noted? _____ Yes _____ X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes _____ X No
- Significant deficiency(ies) identified? _____ Yes _____ X None reported

Type of auditor's report issued on compliance for major program [*unmodified, qualified, adverse, or disclaimer*]:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?

_____ Yes _____ X No

Identification of major program:

CFDA Number
84.027

Name of Federal Program or Cluster
IDEA

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

_____ X Yes _____ No

PENNSYLVANIA VIRTUAL CHARTER SCHOOL
SCHEDULE OF FINDINGS AND RECOMMENDATIONS (CONT'D)

PART B - FINDINGS RELATED TO FINANCIAL STATEMENTS

STATUS OF PRIOR YEAR FINDINGS

None.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.

PART C - FINDINGS RELATED TO FEDERAL AWARDS

STATUS OF PRIOR YEAR FINDINGS

None.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.



FINANCIAL CONTROL POLICIES

Approved September 28, 2015

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INTRODUCTION

This accounting manual is designed to serve as a guide to the accounting policies, of the Pennsylvania Virtual Charter School (PAVCS), as prescribed by the By-Laws of the Board of Trustees. Specific procedures, relative to the policies contained herein, could be found in the PAVCS Manual of Business and Accounting Procedures.

Please refer to the Pennsylvania Department of Education (PDE) Manual of Accounting and Related Financial Procedures for additional guidance on school district and governmental accounting policies.

This manual will be revised only by consent of the PAVCS Board of Trustees.

FINANCIAL ADMINISTRATION

Policy Objective

This policy sets forth the purpose and scope of the school's financial administration.

Financial administration and management provides information which helps Pennsylvania Virtual Charter School (PAVCS) management allocate and use resources (for example, money, time, employees, equipment, etc.) more effectively. It also helps the State of Pennsylvania, the public, auditors, and other constituents to evaluate how effective management is in achieving the financial goals of the organization. The Finance Department helps administrators and managers:

- Determine policies and create workable financial plans.
- Direct, coordinate, and control financial and business operations.

Function Control

The Chief Financial Officer (CFO) has been charged responsibility for business and financial functions by the Board of Trustees.

Accounting Principles and Practices

All accounting policies and procedures of PAVCS are to conform to generally accepted accounting principles and practices, for elementary and secondary institutions (unless otherwise stated in this policy manual) and to the requirements outlined in the following publications:

1. *Manual of Accounting and Related Financial Procedures, Pennsylvania School Systems.*

PAVCS uses the accrual method of accounting for recording financial transactions. The accrual basis of accounting recognizes revenue when earned, not necessarily when cash is received and expenses when incurred, not necessarily when paid. Further PAVCS will accrue revenue and expenditures, if necessary, at year-end to reflect unrecorded transactions that affect the year then ended.

CONTRACT APPROVAL

Policy Objective

This policy sets forth the approval process, of financial documents, as prescribed by Pennsylvania Virtual Charter School's (PAVCS) Board of Trustees (BOT) By-Laws.

Function Control

The Chief Financial Officer (CFO) has been delegated the responsibility of ensuring that financial documents are approved in accordance with the BOT By-Laws.

Signature Authority

Unless delegated, by express authority of the BOT, the President of the Board will sign, execute, and acknowledge all contracts and other financial instruments.

Delegation of Authority

The delegation of paper document and electronic signature authority by the President of the Board must be made by motion of the Board of Trustees and in writing on the Signature Authorization Form of the school. Individuals are authorized to certify and approve PAVCS business transactions only when given that authority through the Signature Authorization Form.

The signature authorization form currently contains:

- The name, title, phone number, department name, address and email code of the person being delegated;
- The kind of forms for which the person is authorized to sign, including dollar limits;
- Current payroll system authorizations for Time and Attendance;
- The signatures of the person authorized and the person delegating authority; and
- An expiration date for the signature authorization.

BUDGET

Service Objective

This policy sets forth the requirement for the adoption of the school's annual operating budget.

Function Control

The Chief Financial Officer (CFO) has been charged with the responsibility to ensure the school's operating budget is completed and submitted in accordance with State mandated requirements.

Budget Definition

The annual operating budget of the Pennsylvania Virtual Charter School is a state mandated report of proposed expenditures for a particular fiscal year. This financial information is summarized in the General Fund Budget. The Budget is a proposed plan of action for school programmatic and administrative initiatives. It identifies the proposed sources of funds to finance programs, as well as the functional nature of the expenditures (for example, instruction, or administration). When approved by the Board of Trustees, this document is the school's authorization to incur expenditures and to collect and apply the revenues to the appropriate activities.

Budget Approval

The CFO, at the direction of the school board shall prepare a proposed budget at least 30 days prior to the adoption of the annual budget. Final action shall not be taken on any proposed budget until after ten days public notice. The proposed budget must be printed, or otherwise made available for public inspection to all persons who may interest themselves; at least 20 days prior to the date set for the adoption of the budget. In addition, the school board must publish a notice that the budget has been prepared and is open to public inspection at the office of the board. This notice must appear at least once in two (2) newspapers of general circulation printed in the municipality in which the school district is located. The advertisement must also include a notice of public hearing on the proposed budget, scheduled for at least ten (10) days before final action is taken upon any budget. The General Fund Budget must be submitted to the PA Labor, Education, and Community Services Comptroller no later than July 31st.

ACCOUNTING

Policy Objective

This policy sets forth the requirements for financial accounting of the school.

The general accounting function consists of business processes that maintain the school's general and operating ledgers, prepare reports from these ledgers and other accounting records, and safeguard the school's assets.

Function Control

The Chief Financial Officer (CFO) has been charged the responsibility to prepare and define the responsibility for the general accounting function and processes.

Chart of Accounts

The Chart of Accounts will conform to that prescribed by the Pennsylvania Department of Education. The revised Manual of Accounting and Related Financial Procedures for Pennsylvania School Systems provides for classifying three (3) basic types of financial activity: revenues and other financing sources; expenditures and other financing uses; and transactions affecting the balance sheet only. For each type of transaction, (i.e. revenue, expenditure, balance sheet), the specific account code is made up of a combination of dimensions. Each dimension describes one (1) way of classifying financial activity.

Separation of Duties

Separation of duties, a key concept of internal control, requires that no single individual should have control over two or more phases of a financial transaction or operation, so as to ensure that a deliberate fraud is more difficult to perpetrate by an individual. Therefore, the following policies will be followed:

- A person requesting a disbursement cannot authorize that disbursement.
- The check signatory must not be the person who creates or processes the disbursement request or who does the financial bookkeeping.
- Someone, other than the check signer, reconciles bank statements.
- A person other than the one recording the receipts prepares deposit documentation and reconciliations.
- Blank check stock will be kept under lock and signed out by the person processing disbursements.

General Ledger

A general ledger will be used to summarize, on a year-to-date basis, all accounting transactions. The accounting transaction will be classified according to the chart of accounts and account descriptions. Posting to the general ledger will be made automatically from the books of original entry: Cash Receipts Register, Cash Disbursement Register, Payroll Register and General Journal.

General Journal

Manual Journal entries will be written to record accounting transactions, which cannot logically or practically be entered in the other books of original entry. These transactions will include year-end accruals, corrections of previously recorded transactions, depreciation, etc.

Timeline to complete Internal Financial Statements

It is the policy of PAVCS to produce on a monthly basis, during the school year, the following financial statements:

1. Executive Summary
2. Balance Sheet
3. Income Statement
4. Forecasts (as applicable)
5. Aged Receivables
6. Aged Payables
7. Accrued Liabilities Schedule (as applicable)
8. Check Register
9. Cash Transfer Request (as applicable)

Financial statements will be distributed, on a monthly basis, to the PAVCS Board of Trustees; Chief Executive Officer (CEO); and Senior Leadership Team, or any other entity as prescribed by any agreements or covenants. In addition, complete copies of the financial statements will be kept on file. Internal financial statements will be completed and distributed by the tenth business day following the end of the calendar month.

Timeline to complete Regulatory Financial Statements

The following timeline will apply for the completion of said financial statements:

Annual Financial Report (PDE-2057):

The Annual Financial Report must be completed in accordance with generally accepted accounting and reporting principles for state and local governments and is the LEA management's responsibility. This report must include all funds and account groups of the school entity, including any blended component units, and an overview of all discretely presented component units. The Annual Financial Report (AFR) is submitted to the Department of Education's Comptroller's Office in October of each year. The report must be filed on the Pennsylvania Department of Education prescribed form. School districts, area vocational-technical schools, charter schools, and special school reports are due annually by October 30th.

Audited Financial Statements:

PAVCS is required by the Pennsylvania School Code to conduct an annual financial statement audit of its books and records. Financial audits are designed to provide reasonable assurance about whether the audited financial statements present fairly the financial position, results of operations and cash flows of the LEA in accordance with generally accepted accounting principles. Financial information, compliance requirements and internal controls are evaluated. This audit will be completed annually.

Single Audits:

A single audit is an entity-wide financial audit consisting of two (2) main parts: an audit of the basic financial statements and an audit of the entity's federal assistance programs. Under revised single audit guidance, LEAs that expend \$500,000 or more of federal awards in their fiscal year are required to have a single audit. Pass-through agencies and the recipients of pass-through funds must be especially cognizant of the \$500,000.00 threshold. Local, state and federal pass-through funds should be brought to the attention of the school's auditor. This audit will be completed as needed.

BANK ACCOUNTS

Policy Objective

This policy sets forth the requirement for the maintenance of a banking relationship for the purposes of aggregating, disbursing and safekeeping school funds in an FDIC insured institution.

Function Control

The Chief Financial Officer (CFO) has been charged the responsibility for ensuring the school has active bank accounts and all accounts are reconciled on a regular basis.

Bank Accounts in Use

The School currently has the following four (4) active bank accounts:

<u>Account Type</u>	<u>Bank</u>
Concentration Account	Commerce Bank
General/Operating	Commerce Bank
Payroll	Commerce Bank
ISP Reimbursement	Commerce Bank

Bank Signatory

The Finance Department of the Pennsylvania Virtual Charter School is responsible for ensuring school checks are signed. PAVCS' checks are payable from the Operating, Payroll, and ISP bank accounts. It is the policy of PAVCS that the President, Treasurer and Chief Executive Officer will be the authorized signers on all bank accounts of record. When there is a change in any of the aforementioned positions, the Board will pass a resolution, within thirty days, to change and update said bank signatories.

Delegated Authority

All checks require the official signature of, either, the President and Chief Executive Officer, or Treasurer of the Board and Chief Executive Officer, or a combination thereof. The Board of Trustees may delegate check signing authority as prescribed by the delegation guidelines established in the Contract Approval section of this document.

Disbursement Documentation

No checks are to be written without proper documentation of the expense.

INVESTMENTS

Policy Objective

Investment operations are those business processes concerned with the commitment of school assets to earn revenue and the control and safeguard of these earning assets.

Function Control

The Chief Financial Officer (CFO) has been charged responsibility for ensuring the school invests unused assets in a manner consistent with the schools By-Laws.

Authorized Investment Vehicles

As stated in the school's By-Laws and in accordance with Pennsylvania Department of Education Manual of Accounting and Related Financial Procedures, the authorized types of investments are:

- United States Treasury Bills
- Short term obligations of the United States Government or its agencies and instrumentalities
- Deposits in savings accounts or time deposits or share accounts of institutions insured by the Federal Deposit Insurance Corporation, or the Federal Savings and Loan Insurance Corporation, or the National Credit Union Share Insurance Fund to the extent that such accounts are so insured, and for any amounts above the insured maximum, provided that approved collateral as provided by law therefore shall be pledged by the depository.
- Obligations of the United States of America or any of its agencies and instrumentalities backed by the full faith and credit of the United States of America, the Commonwealth of Pennsylvania or any of its agencies or instrumentalities.

INSURANCE

Policy Objective

This policy sets forth the requirement that the school will purchase insurance for its property and liability risks, as specific circumstances require.

Function Control

The Chief Financial Officer (CFO) has been charged responsibility for ensuring the school has purchased current liability insurance.

Types of Insurance Coverage

The following insurance policies will be purchased, updated and maintained by the Chief Financial Officer:

1. Commercial Property
2. General Liability
3. Professional Liability
4. Hired & Non-Owned Auto Liability
5. Workers' Compensation
6. Commercial Umbrella
7. Employee Dishonesty
8. Student Accident

Insurance Requirements Review

It is the policy of PAVCS to have an independent insurance consultant periodically review the school's insurance policies to ensure coverage and limitations adequately meet the needs of the school, its Board of Trustees, employees and volunteers.

Service Provider Risk

The school can be exposed to risk when using contractors, consultants, service providers, and/or vendors to provide goods or services. The school will require contractors, consultants, service providers, and/or vendors doing business with the school to maintain liability insurance and other insurance as necessary to reasonably protect the school's financial interests, and in amounts deemed adequate by the school.

PROPERTY, PLANT, & EQUIPMENT CAPITALIZATION

Policy Objective

This policy sets forth the requirement that the school will account for property as prescribed by Generally Accepted Accounting Principles.

Function Control

The Chief Financial Officer (CFO) has been charged responsibility for ensuring the school properly accounts for the financial impact of property, plant and equipment purchases.

Capitalization of Assets

It is the policy of PAVCS to expense assets, in the period purchased, if these assets cost \$1,000 or less individually. Assets costing in excess of \$1,000 will be capitalized and depreciated in accordance with the organization's depreciation procedures. Repairs and improvements to real property and leasehold improvements will be capitalized if they cost in excess of \$1,000 individually.

Depreciation of Assets

It is the policy of PAVCS to depreciate fixed assets using the straight-line method over its estimated useful life. This may differ from the depreciation method used for tax purposes. Fully depreciated fixed assets will remain on the organization's statement of financial position until they are disposed of or are otherwise deemed worthless.

Safeguarding Assets

The CFO shall have primary responsibility for ensuring that capitalized school assets are properly safeguarded and accounted for. This will require an asset listing containing the type, make, model, serial number, description of asset, cost of the asset and personnel assigned and authorized to use said asset.

ACCOUNTS PAYABLE

Policy Objective

This policy sets forth the requirement that every reasonable effort must be made to ensure that funds are used and disbursed in a responsible, judicious and appropriate manner. As a public institution, the school is held to a high level of accountability for its business practices.

Function Control

The Chief Financial Officer (CFO) has been charged responsibility for ensuring development of proper and efficient accounts payable procedures.

Accounts Payable Function

The accounts payable function consists of four business processes concerned with recording amounts due for goods purchased and services rendered, and the eventual payment of said goods and services (except for payroll processing).

These processes are:

- Vendor payments
- Employee reimbursements
- Check requests
- Purchase orders

Approval Process

Documents prepared for approval and payment of vendor invoices, employee reimbursements, check requests and purchase orders should be reviewed and authorized by the respective departments head. Requests by department heads should be approved by the next level of school management. Under no circumstance should a purchase be made for the sole benefit of the employee. Under no circumstance should an individual approve his/her own request for disbursement.

Purchasing of Goods and Services

It is the policy of PAVCS that all purchases, of goods and services must be approved against the agency budget. Any purchases falling outside school budget assumptions must be pre-approved by order of the Board of Trustees.

Bid Requirements

Although Charter schools are exempted from bidding requirements, whenever practicable it is the policy of PAVCS to require bids for the following expenditures:

- Capital expenditures - Three bids for all capital expenditures exceeding \$5,000.00.
- Professional services - Professional services will be evaluated on a regular basis via Requests For Proposals.

- Other - Three bids, whenever possible, for purchases exceeding \$5,000.00.

Corporate Credit Card Policy

It is the policy of PAVCS to maintain a Corporate Credit Card Account. The Corporate Credit Card Account will be for the express purpose of purchasing and or procuring goods and services, by designated staff, in furtherance of the educational mission and purpose of the school. Prior to being assigned a corporate credit card, school personnel will read and sign PAVCS' Corporate Credit Card Condition of Use Contract.

PAYROLL

Policy Objective

This policy sets forth the requirement that as a result of Federal and State law, the school is required to pay all employees salary and wages within specified time periods according to employee contracts and agreements.

Function Control

The Chief Financial Officer (CFO) has been charged responsibility for providing an efficient and accurate system of employee pay.

Salary Payments and Statutory Deductions

Salary payments will be in a form convertible to cash, such as check or direct deposit to a financial institution. The school is required to make deductions from the salary and wage payments according to Federal and State laws. The school is required to issue an itemized statement of all deductions for each pay period.

Departmental Responsibilities

It is a department's responsibility to follow the processing schedule to ensure that employees are paid on time. Departments should have a contingency plan to cover for a vacation or an illness of payroll.

Payroll Schedule

Employees of the school are paid on a bi-weekly basis, unless required otherwise by employment agreement. The Human Resources Department will publish a payroll schedule, which will be made available to employees by request.

REVENUE, INCOME & RECEIVABLES

Policy Objective

This policy sets forth the requirement that the revenue, income, receivable functions, and their associated operations will be accounted for and recorded in a manner consistent with Generally Accepted Accounting Principles.

Function Control

The Chief Financial Officer (CFO) has been charged responsibility for ensuring the development of proper and efficient revenue billing and collection procedures.

Sources of Revenue and Income

As a charter school, the majority of revenue generated comes from tuition billed to districts whose residents are enrolled in the school. In accordance with PA Act 22, charter schools will receive the subsidy amount, from a resident district, as calculated on PDE Form 363.

Other sources of revenue and income are:

- State funded retirement reimbursement

- State funded social security reimbursement

- Interest income on investments

- Federal grants awarded for specific academic, or other, programs

Accounts Receivable

This area is concerned with the business processes of recording, controlling, and collecting amounts due from school districts, the State of Pennsylvania, and other entities as described above. Every effort will be made to collect all revenues earned in a timely and efficient manner.

ACCESS TO RECORDS BY THE PUBLIC

Service Objective

This policy sets forth the requirement of accessibility of financial school records. As a public institution, the schools books and records are open for public inspection. It is the policy of the school to provide access to the schools financial books and records.

Function Control

The Chief Financial Officer (CFO) has been charged responsibility for ensuring public access to its books and records, at the organization's place of business, at a time mutually agreeable between the organization and the individual requesting the inspection.

Records Available for Inspection

The following records will be available for public inspection:

- IRS Form 990
- Audited Financial Statements
- Annual Financial Report (PDE-2057)
- General Fund Budget (PDE-2028)

Requests for Copies

Requests for copies of the schools books and records described above must be made in writing. Dissemination will be made in consultation with the school Solicitor.

RECORD RETENTION

Service Objective

This policy sets forth the requirement of financial records retention. The school will comply with all statutory requirements in regard to retention of financial records.

Function Control

The Chief Financial Officer (CFO) has been charged responsibility for ensuring retention of financial records in accordance with this policy.

General Guidelines

Financial records and financial information of important or confidential nature will be stored so as to maintain control over the documentation, so that only those with the appropriate authority have access to the information. The information shall be stored to ensure efficient retrieval. Records are to be retained until:

- they are no longer likely to be required as evidence or for any audit purposes.
- the expiration of any relevant period specified in this manual.

Retention of Records Timetable

The retention periods set forth below do not represent a requirement that records must be destroyed after such periods. Longer periods may be prescribed for particular records in respect to current or pending legal proceedings.

- 10 Years after the financial year to which the record relates:
 - Main transaction summary records-general journals, transaction summaries and the like.
 - Internal audit reports.
 - Position Assessments.
- 5 Years after the financial year to which the record relates:
 - Primary evidentiary record-copies of forms issued for value, vouchers to support payment made, check journals, invoice journals, abstract and like records associated with the receipt or payment of money.
 - Subsidiary ledgers, accounts payable, accounts receivable and records relating to assets no longer held or liabilities that have been discharged.
- 3 Years after the financial year to which the record relates:
 - Supplementary or partial type accounting record, deposit books, time sheets and the like.
- 2 Years After the Financial Year to Which the Record Relates:
 - General and incidental source documents not included above. Copies of official orders other than those copies used to substantiate payments or for unperformed contracts, bank deposit slips, bank statements, etc.

○

Destruction of Records

On an annual basis, the files will be reviewed per the established timetables herein and those records scheduled for destruction will be placed in a security bin for shredding.

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

Division of Federal Programs
Consolidated Program Review

2017-2018 School Year

Pennsylvania Virtual CS
630 Park Avenue
King of Prussia, PA 19406

LEA Level Monitoring

	<u>Name</u>	<u>Phone Number</u>	Check if Interviewed
Superintendent:	Dr. John Chandler	6102758500	<input checked="" type="checkbox"/>
Business Manager:	Jason Billups	6102758500	<input type="checkbox"/>
Title I Coordinator:	Maureen Weinberger	4846807868	<input checked="" type="checkbox"/>
Title II Part A Coordinator:	Maureen Weinberger	4846807868	<input checked="" type="checkbox"/>
Title III Coordinator:			<input type="checkbox"/>
Title IV Part A Coordinator:	Maureen Weinberger	4846807868	<input checked="" type="checkbox"/>
Ed-Flex Waiver Review Coordinator:	N/A	N/A	<input type="checkbox"/>
Title VI-B REAP Coordinator:	N/A	N/A	<input type="checkbox"/>

Program(s) Reviewed:

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

Program Reviewer(s): Dr. Helen Gross

Program Review Date: 05/14/2018

Title I

Component I: Appropriately State Certified

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

Section 1112(c)(6)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. Teachers and paraprofessionals working in a Title I and Title II program are appropriately state certified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of staff working in the Title I and Title II program and their certifications <input type="checkbox"/> Samples of valid level 1 or 2 certificates with appropriate content areas aligned with class schedules. <input type="checkbox"/> Emergency permits unacceptable except for charter schools 25% rule <input checked="" type="checkbox"/> Report generated by the LEA data system on staff qualifications		
If you have additional comments to make about this section, enter them here:						

Component II: Equity Plan

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

Section 1111(g)(1)(B)

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

Component III: Foster Care

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

Section 1111(g)(1)(E)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1. The LEA developed transportation procedures for students in foster care.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Written transportation procedures		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1243 380 2003 431" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1243 431 2003 643"> <p>5/8/2018 12:52:26 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual students do not attend a physical location for school and therefore do not require transportation.</p> </td> </tr> <tr> <th data-bbox="1243 643 2003 695" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1243 695 2003 938"> <p>5/14/2018 9:41:05 AM State Monitor Helen Gross PA Virtual students do not attend a physical location for school and therefore do not require transportation. PA Department of Education statement included in documentation.</p> </td> </tr> </tbody> </table>	District Comments	<p>5/8/2018 12:52:26 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual students do not attend a physical location for school and therefore do not require transportation.</p>	Monitor Comments	<p>5/14/2018 9:41:05 AM State Monitor Helen Gross PA Virtual students do not attend a physical location for school and therefore do not require transportation. PA Department of Education statement included in documentation.</p>
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Monitor Comments										
<p>5/14/2018 9:41:05 AM State Monitor Helen Gross PA Virtual students do not attend a physical location for school and therefore do not require transportation. PA Department of Education statement included in documentation.</p>										
If you have additional comments to make about this section, enter them here:										

Component IV: Parent and Family Engagement

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

Section 1116(a)(1-3)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. LEA has a written Parent and Family Engagement policy and evidence that it is reviewed and updated annually. Required Components:</p> <ul style="list-style-type: none"> states how the LEA involves parents in the joint development of the Title I Plan (Title I Application) states how the LEA provides the coordination, technical assistance, and other support necessary to assist and build the capacity of all participating schools within the LEA in planning and implementing effective parent involvement and described in Section 1118(e) parent and family involvement activities to improve student academic achievement and school performance states how the LEA coordinates and integrates parent and family engagement strategies under this part with parent and family engagement strategies, with other relevant Federal, State, and local laws and programs states how the LEA conducts with parents an annual evaluation of the content and effectiveness of the parent and family engagement policy in improving the academic quality of all school served under this part, including identifying <ul style="list-style-type: none"> - barriers to greater participation in activities, - the needs of parents and family members to assist with the learning of their children, including engaging with school personnel and teachers - Strategies to support successful school and family interactions use the findings of the evaluation to design evidence based strategies for more effective parental involvement, and how to revise, if necessary, the parent and family engagement policies involve parents in the activities of the Title I schools 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> LEA Parent and Family Engagement policy, parent meeting agenda and sign in sheet and evidence of distribution, examples - website posting, handbook, mailing, etc.</p>		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
2. Each LEA shall reserve at least one percent of its Title I allocation to assist schools to carry out the activities in this section, unless the LEA receives less than \$500,000 in Title I funds. (This can be marked N/A in the LEA receives less than \$500,000 in Title I funds.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application, Reservation of Funds		
3. Parents and family members of Title I students shall be involved in the decisions regarding how funds reserved are allotted for parental involvement activities. (This can be marked N/A if the LEA did not reserve funds for Parent and Family Engagement)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Agendas and sign in sheets demonstrating parents were included in the decision on how to use the set aside		
4. If the LEA receives \$500,000 or more in Title I funds, the set aside funds shall be used to carry out activities and strategies consistent with LEA parent and Family Engagement Policy, including at least one of the following; - Supporting schools and nonprofit organizations in providing professional development for LEA and school personnel regarding parent and family engagement strategies - Supporting programs that reach parents and family members at home, in the community, and at school - Disseminating information on best practices focused on parent and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents and family members - Collaborating, or providing subgrants to schools to enable such schools to collaborate with community-based or other organizations or employers with a record of success in improving and increasing parent and family engagement - Engaging in any other activities and strategies that the LEA determines are appropriate and consistent with the Parent and Family Engagement (This can be marked N/A if the LEA received less than \$500,000 in Title I funds.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> LEA Parent and Family Engagement policy, parent meeting agenda and sign in sheet		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
5. LEA must conduct an annual evaluation of the content and effectiveness of the parent and family engagement policy use the findings of the evaluation to design evidence-based strategies for more effective parental involvement, and to revise, if necessary, the parent and family engagement policies.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Agendas and sign in sheets from meeting with parents to discuss the evaluation <input type="checkbox"/> Surveys and collated results to demonstrate evaluation process		

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If you have additional comments to make about this section, enter them here:	Monitor Comments					
	<p>5/15/2018 3:51:09 PM</p> <p>State Monitor Helen Gross</p> <p>It is important to note that PA Virtual Charter School has a noteworthy Parent Education and Engagement program that reaches out to all parents consistently and professionally. Their annual survey reviewed was thorough and covered multiple key areas that focused on providing input. The responses allow parents and staff to review and plan.</p>					

Component V: Schoolwide Programs

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

Section 1114

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA is consolidating funds (state, local, and federal) in the Schoolwide program. (If not applicable, mark N/A)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Financial reports		
If you have additional comments to make about this section, enter them here:						

Component VI: Nonpublic Schools

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

ESEA sections 1117 and 8501, 8503
 UGG Sec. 200.313 and 200.320

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

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

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

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

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

Fiscal monitoring includes, but is not limited to:

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

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

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

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

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
1. Audits The SEA ensures that the State and the LEAs are audited annually, if required, and that all corrective actions identified through this process are fully implemented Uniform Grants Guidance Section 200.501	1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Two most recent audit reports (federal programs only) <input type="checkbox"/> LEA response to findings <input type="checkbox"/> PDE follow-up review of findings <input type="checkbox"/> Independent auditor report shows that LEA has completed all corrective actions		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>5/15/2018 3:43:51 PM State Monitor Helen Gross The two most recent audit reports were provided as required.</td> </tr> </tbody> </table>	Monitor Comments	5/15/2018 3:43:51 PM State Monitor Helen Gross The two most recent audit reports were provided as required.
Monitor Comments									
5/15/2018 3:43:51 PM State Monitor Helen Gross The two most recent audit reports were provided as required.									

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
2. Equipment and Related Property UGG Sec. 200.313	1. LEA maintains Inventory records, purchase orders and receipts for equipment (over \$1500) purchased and Computing Devices and Special Purpose Equipment (\$300 - \$1499)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Inventory list of items purchased with Title I A and D, Title II, Title III, and Title IV		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td> 1/18/2018 1:24:08 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual does not have equipment over \$1500 or computing devices between \$300-\$1499 purchased with Title funding. </td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td> 5/14/2018 10:04:56 AM State Monitor Helen Gross PA Virtual does not have equipment over \$1500 or computing devices between \$300-\$1499 purchased with Title funding. Equipment was purchased with local funds.. </td> </tr> </tbody> </table>	District Comments	1/18/2018 1:24:08 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual does not have equipment over \$1500 or computing devices between \$300-\$1499 purchased with Title funding.	Monitor Comments	5/14/2018 10:04:56 AM State Monitor Helen Gross PA Virtual does not have equipment over \$1500 or computing devices between \$300-\$1499 purchased with Title funding. Equipment was purchased with local funds..
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	2. LEA conducts a physical inventory of all items every two years	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation that physical inventory was conducted within the last two years		<p style="text-align: center;">District Comments</p> <p>1/18/2018 1:24:19 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual does not have equipment over \$1500 or computing devices between \$300-\$1499 purchased with Title funding.</p> <p style="text-align: center;">Monitor Comments</p> <p>5/14/2018 10:05:26 AM State Monitor Helen Gross PA Virtual does not have equipment over \$1500 or computing devices between \$300-\$1499 purchased with Title funding. Equipment was purchased with local funds..</p>
3. Obligating Funds UGG Sec. 200.309	1. LEA began obligating funds on or after the programs approved date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation that program funds were not spent prior to program approval date		
4. Record Retention UGG Sec. 200.333	1. Federal program records are maintained for a period of 7 years (current year plus 6 prior)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation that records are maintained for a period of seven years		<p style="text-align: center;">Monitor Comments</p> <p>5/15/2018 3:45:18 PM State Monitor Helen Gross Federal Program(s) records are complete and have and continue to be maintained for a period of seven years.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
5. Performance Goal Reporting Verification UGG 200.328	1. LEA has submitted the Performance Goal Output Report for Title I, Title ID, and/or Title III Immigrant and EL, where applicable.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application, Performance Goal Output Report in Title I, Title ID, and/or Title III Immigrant and EL.		<table border="1"> <thead> <tr> <th data-bbox="1608 123 2011 180">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1608 180 2011 431">5/15/2018 3:37:04 PM State Monitor Helen Gross Though submitted late, the Title I output report was completed by the school entity.</td> </tr> </tbody> </table>	Monitor Comments	5/15/2018 3:37:04 PM State Monitor Helen Gross Though submitted late, the Title I output report was completed by the school entity.
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	2. Backup documentation exists for the performance goal report that aligns with the data indicated in the goals that would be used to determine success.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Data reports/summaries		<table border="1"> <thead> <tr> <th data-bbox="1608 431 2011 488">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1608 488 2011 740">5/15/2018 3:41:23 PM State Monitor Helen Gross Documentation provided supported the aforementioned Title I Output Report results.</td> </tr> </tbody> </table>	Monitor Comments	5/15/2018 3:41:23 PM State Monitor Helen Gross Documentation provided supported the aforementioned Title I Output Report results.
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5/15/2018 3:41:23 PM State Monitor Helen Gross Documentation provided supported the aforementioned Title I Output Report results.									
6. Conflict of Interest UGG Sec 200.112	<p>1. Conflict of Interest Requirement - the non-federal entity must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with the applicable Federal awarding agency policy, which includes:</p> <p>Standards of Conduct - (covering conflicts of interest when governing the actions of its employees engaged in the selection award and administration of contracts)</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Board Approved policy, <input type="checkbox"/> self-disclosure form, <input type="checkbox"/> resolution form or other evidence of how it was resolved (waived, or disciplinary actions taken)				

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

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
7. Allowability of Costs UGG Sec 200.43	1. Allowability of Costs Requirement Expenditures must be aligned with approved budgeted items and when determining how the District expends its funds the procedures must include the following cost principles: Necessary, reasonable and allocable Conform with federal law and grant terms Consistent with state and local policies Adequately documented	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Review program expenditures <input checked="" type="checkbox"/> Review Allowability of Costs Procedures to check for internal controls relating to bulleted items.		<table border="1"> <thead> <tr> <th data-bbox="1612 126 2007 181">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1612 181 2007 425"> 5/15/2018 3:34:52 PM State Monitor Helen Gross Procedures were reviewed and appeared to be completed as required per UGG. </td> </tr> </tbody> </table>	Monitor Comments	5/15/2018 3:34:52 PM State Monitor Helen Gross Procedures were reviewed and appeared to be completed as required per UGG.
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>8. Procurement UGG Sec 200.300</p>	<p>1. Procurement the LEA maintains purchasing procedures</p> <p>Micro-purchases (purchase up to \$3,500)</p> <p>Small Purchase (between \$3,500-\$150,000)</p> <p>Sealed Bids (purchases over \$150,000 with formal advertising)</p> <p>Competitive Proposals (more than one source submitting a proposal)</p> <p>Non-competitive Proposals i.e. Sole Source (Solicitation of a proposal from only one source)</p> <p>Note: if opting to take procurement extension mark N/A, and answer question 9.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Procurement procedures exist and include the specific procedures to be followed internally for the five procurement levels</p> <p><input type="checkbox"/> Evidence that procurement procedures were followed for 3-5 tested random expenditures.</p>		

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p>9. Procurement extension</p> <p>EDGAR 80.36</p>	<p>1. Procurement the LEA must still maintain procurement procedures using more restrict thresholds:</p> <p>Any expenditure under \$100,000 price or rate quotes obtained by adequate number of qualified sources</p> <p>Bids obtained for costs over \$100,000</p> <p>Note: if opting not to take procurement extension mark N/A, and answer question 8.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Procurement procedures exist and include the specific procedures to be followed internally for the five procurement levels and documentation that LEA is taking the Procurement extension</p>		<table border="1"> <thead> <tr> <th data-bbox="1608 123 2007 180">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1608 180 2007 423"> <p>5/10/2018 11:16:15 AM</p> <p>Director of Curriculum, Inst & Fed. Programs Maureen Weinberger</p> <p>PA Virtual did not take procurement extension.</p> </td> </tr> <tr> <th data-bbox="1608 423 2007 480">Monitor Comments</th> </tr> <tr> <td data-bbox="1608 480 2007 768"> <p>5/15/2018 3:04:37 PM</p> <p>State Monitor Helen Gross</p> <p>No extension was requested by PA Virtual Charter School.</p> </td> </tr> </tbody> </table>	District Comments	<p>5/10/2018 11:16:15 AM</p> <p>Director of Curriculum, Inst & Fed. Programs Maureen Weinberger</p> <p>PA Virtual did not take procurement extension.</p>	Monitor Comments	<p>5/15/2018 3:04:37 PM</p> <p>State Monitor Helen Gross</p> <p>No extension was requested by PA Virtual Charter School.</p>
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>10. Cash Management UGG Sec 200.305</p>	<p>1. Cash Management the District must maintain written procedures to implement the following cash management requirements:</p> <p>Reimbursements explain what happens if the District is initially charging federal grant expenditures to nonfederal funds</p> <p>Advances explain what happens if the District receives advance payments of federal grant funds</p> <p>Interest explain how the District will manage interest earned on federal grant awards</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Procedures are available that address the three components</p> <p><input type="checkbox"/> Evidence that LEA returned interest earned in excess of \$500 to federal government, if applicable</p>		

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
<p>11. Travel Reimbursement</p> <p>UGG Sec 200.474</p>	<p>1. Travel the District must have written travel policies for travel costs to be allowable</p> <p>Types of travel (single day, overnight or out-of-state)</p> <p>What expenses may be reimbursed (food, lodging, transportation, airfare)</p> <p>What type of documentation is needed for reimbursement (pre-approval travel form, receipts, post travel form)</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Board approved policies available for review</p> <p><input type="checkbox"/> Samples of travel requests reviewed followed policy</p> <p><input type="checkbox"/> Prior written approval was obtained by PDE for out of state travel</p>		<table border="1"> <thead> <tr> <th data-bbox="1612 128 2003 180">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1612 180 2003 391"> <p>5/15/2018 3:33:48 PM</p> <p>State Monitor Helen Gross</p> <p>Policies were reviewed and trustee approved where required.</p> </td> </tr> </tbody> </table>	Monitor Comments	<p>5/15/2018 3:33:48 PM</p> <p>State Monitor Helen Gross</p> <p>Policies were reviewed and trustee approved where required.</p>
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
12. Prior Written Approval for Various Expenditures	<p>1. LEA must obtain prior written approval for the following expenditures:</p> <p>Salaries of Administrative Staff (Clerical and Federal Program Coordinators) (200.413(c))</p> <p>Out of State Travel for workshops/conferences (200.474)</p> <p>Entertainment Costs (200.438)</p> <p>Equipment (200.439)</p> <p>Student Activity Costs</p> <p>Memberships, subscriptions, and Professional Activities (200.454)</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Items were included in approved consolidated application budgets and/or narratives</p> <p><input type="checkbox"/> Emails or other correspondence with regional coordinator requesting and receiving approval for expenditures.</p>						
<p>13. Carryover</p> <p>The LEA complies with the carryover provisions of Title I.</p> <p>Sec. 1127 ESEA</p>	<p>1. LEAs with Title I allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to next unless the SEA has waived the limitation (allowable once every 3-year cycle if the SEA believes the request is reasonable and necessary</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Consolidated Application Carryover section</p> <p><input type="checkbox"/> Waiver request and Carryover Waiver Approval Letter</p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td>1/18/2018 1:20:15 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual does not have carry over funds.</td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td>5/15/2018 3:05:35 PM State Monitor Helen Gross No 16/17 allocated funds were carried over.</td> </tr> </tbody> </table>	District Comments	1/18/2018 1:20:15 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual does not have carry over funds.	Monitor Comments	5/15/2018 3:05:35 PM State Monitor Helen Gross No 16/17 allocated funds were carried over.
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>14. Rank Order</p> <p>The LEA ensures that it complies with the requirements of Title I when allocating funds to eligible school attendance areas or schools in rank order of poverty based on the number of children from low-income families who reside in an eligible school attendance area.</p> <p>Sec. 1007 ESEA, amends Sec. 1113 ESEA</p>	<p>1. The LEA is serving all buildings over 75% low-income, regardless of grade span, in rank order. Buildings below 75% can be served in rank order in two manners, either still in rank order regardless of grade span, or by rank order within grade span"</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Consolidated Application, Selection of Schools</p>		<p style="text-align: center;">District Comments</p> <p>1/18/2018 1:20:56 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual only serves one building as a full K-12 program.</p> <p style="text-align: center;">Monitor Comments</p> <p>5/15/2018 3:05:57 PM State Monitor Helen Gross PA Virtual Charter School is one building serving K-12 students.</p>
	<p>2. Buildings above 75% low-income must be served and can only not be served after written approval has been established by PDE. The same analysis should occur for buildings below 75% regardless of grade span when that ranking methodology is chosen, and when the ranking by grade span methodology is chosen then this analysis should occur within any established grade span.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Consolidated Application, Selection of Schools</p>		<p style="text-align: center;">District Comments</p> <p>1/18/2018 1:21:14 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual only serves one building as a full K-12 program.</p> <p style="text-align: center;">Monitor Comments</p> <p>5/15/2018 3:06:32 PM State Monitor Helen Gross PA Virtual Charter School is one building serving K-12 students.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	<p>3. High schools (grades 9-12) may be served out of rank order at the discretion of the LEA. In this case, any High School that is over 50% low-income shall be treated and ranked as if it is at the 75% low-income level. In this manner a High School would have to be served in rank order regardless of grade span as it would be considered to be at the 75% level.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Consolidated Application, Selection of Schools</p>		<p style="text-align: center;">District Comments</p> <p>1/18/2018 1:21:20 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual only serves one building as a full K-12 program.</p> <p style="text-align: center;">Monitor Comments</p> <p>5/15/2018 3:15:49 PM State Monitor Helen Gross PA Virtual Charter School is one building serving K-12 students.</p>
	<p>4. Allocations to each eligible school remain in rank order per the method established during the Consolidated Application submission and as analyzed in the bullets above, however variance in per pupil expenditure may vary and may only be in an anticipated format as this analysis is occurring mid-year</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> The Title I budget, including specific salary and benefits for personnel and supply orders for actual and anticipated expenditures, must be used for this analysis</p>		<p style="text-align: center;">District Comments</p> <p>1/18/2018 1:21:28 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual only serves one building as a full K-12 program.</p> <p style="text-align: center;">Monitor Comments</p> <p>5/15/2018 3:06:19 PM State Monitor Helen Gross PA Virtual Charter School is one building serving K-12 students.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	5. Pre-kindergarten children are excluded from the poverty count of any school	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> PIMS Report on Economically Disadvantaged		<p align="center">District Comments</p> <p>1/18/2018 1:21:50 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual does not have a pre-kindergarten program.</p> <p align="center">Monitor Comments</p> <p>5/15/2018 3:16:49 PM State Monitor Helen Gross PA Virtual Charter School only serves K-12 students. There is no pre-K program.</p>
<p>15. Supplement/Supplant</p> <p>The LEA ensures that Title funds are used only to supplement or increase non-Federal sources used for the education of participating students and not to supplant funds from non-Federal sources.</p> <p>Sec. 1012 of ESSA amending Sec. 1118 of ESEA</p>	1. LEA approved budget and records of expenditures of Title funds at the district level match.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Title I A and D, Title II and Title III, and Title IV budgets <input type="checkbox"/> LEA budget <input type="checkbox"/> Statement of Expenditures for Title I A and D, Title II, Title III, and Title IV <input type="checkbox"/> Documentation of LEA methodology for allocating state and local funds to buildings.		<p align="center">District Comments</p> <p>5/11/2018 9:17:08 AM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual is one K-12 building so LEA budget equals district budget.</p> <p align="center">Monitor Comments</p> <p>5/15/2018 3:03:08 PM State Monitor Helen Gross PA Virtual Charter School is one building serving K-12 students. The LEA budget is equal to the building budget.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	2. For Schoolwide Programs Funds should add to (supplement) and not replace (supplant) state and local funds in the building.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Statement of federal, state and local allocations for past two years <input type="checkbox"/> Federal expenditures match Schoolwide Plan activities <input checked="" type="checkbox"/> MOE letter <input type="checkbox"/> Documentation of LEA methodology for allocating state and local funds to buildings.						
	3. For Targeted Assistance Programs Funds should add to (supplement) and not replace (supplant) state and local funds in the building.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Federal expenditures match Consolidated Application <input type="checkbox"/> Documentation of LEA methodology for allocating state and local funds to buildings. <input type="checkbox"/> Evidence of intent of Title I being met through availability of services to students at-risk of failing.		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1614 586 2003 634" style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1614 634 2003 878"> 1/18/2018 1:23:02 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual is a school-wide Title I program. </td> </tr> <tr> <th data-bbox="1614 878 2003 927" style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td data-bbox="1614 927 2003 1175"> 5/15/2018 3:15:36 PM State Monitor Helen Gross PA Virtual Charter School is one building serving K-12 students with a school wide Title I program. </td> </tr> </tbody> </table>	District Comments	1/18/2018 1:23:02 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual is a school-wide Title I program.	Monitor Comments	5/15/2018 3:15:36 PM State Monitor Helen Gross PA Virtual Charter School is one building serving K-12 students with a school wide Title I program.
District Comments											
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Monitor Comments											
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
16. Comparability The LEA complies with the comparability provisions of Title I. Sec 1120A(c)	1. Title I Comparability Report comparing Title I schools to non-Title I schools reported to SEA annually in Pennsylvania and submitted by November 15	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Detailed Data Sheet and Assurance page <input type="checkbox"/> Support data housed at the LEA (individual school lists with staff names attached to the positions counted and excluded) <input checked="" type="checkbox"/> Assurance page for those LEAs that are exempt				
17. Maintenance of Effort (MOE)	1. LEAs combined fiscal effort per student on the aggregate expenditures of the LEA from the preceding year must not be less than 90% of the second preceding year	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Maintenance of Effort Letter indicating compliance/non-compliance		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>5/15/2018 3:46:28 PM State Monitor Helen Gross Maintenance of Effort Letter indicating compliance/non-compliance is available.</td> </tr> </tbody> </table>	Monitor Comments	5/15/2018 3:46:28 PM State Monitor Helen Gross Maintenance of Effort Letter indicating compliance/non-compliance is available.
Monitor Comments									
5/15/2018 3:46:28 PM State Monitor Helen Gross Maintenance of Effort Letter indicating compliance/non-compliance is available.									
18. Compliance to Reservations The LEA complies with requirements regarding the reservation of funds. Sec. 1113 ESEA, 42 U.S.C 11432 Sec. 9103	1. The LEA has reserved funds for Homeless students at both Title I served and non-Title I served buildings. This is a district-level reservation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated Application Reservation of Funds page <input checked="" type="checkbox"/> Consolidated Application Title I budget <input type="checkbox"/> Statement of expenditures for homeless				

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	2. LEA reserved appropriate funds for Neglected Institution served.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application Reservation of Funds page <input type="checkbox"/> Consolidated Application Title I budget <input type="checkbox"/> Statement of expenditures for Neglected Institution		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td>5/9/2018 2:58:42 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual does not use Title I funds for neglected institutions.</td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td>5/15/2018 3:18:14 PM State Monitor Helen Gross PA Virtual Charter School does not serve any Neglected Institutions.</td> </tr> </tbody> </table>	District Comments	5/9/2018 2:58:42 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual does not use Title I funds for neglected institutions.	Monitor Comments	5/15/2018 3:18:14 PM State Monitor Helen Gross PA Virtual Charter School does not serve any Neglected Institutions.
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Monitor Comments											
5/15/2018 3:18:14 PM State Monitor Helen Gross PA Virtual Charter School does not serve any Neglected Institutions.											
	3. The LEA has reserved funds for Foster students at both Title I served and non-Title I served buildings. This is a district-level reservation. (If not used, select NA)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application Reservation of Funds page <input type="checkbox"/> Consolidated Application Title I budget <input type="checkbox"/> Statement of expenditures for Foster		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td>5/9/2018 2:54:01 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual is one building serving K-12 students.</td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td>5/15/2018 3:02:19 PM State Monitor Helen Gross PA Virtual Charter School is one building serving K-12 students.</td> </tr> </tbody> </table>	District Comments	5/9/2018 2:54:01 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual is one building serving K-12 students.	Monitor Comments	5/15/2018 3:02:19 PM State Monitor Helen Gross PA Virtual Charter School is one building serving K-12 students.
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Monitor Comments											
5/15/2018 3:02:19 PM State Monitor Helen Gross PA Virtual Charter School is one building serving K-12 students.											

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	4. If LEA has indicated the use of the Salary and Fringe Benefit set-aside on the Reservation of Funds worksheet, does documentation exist to show how the calculation was derived and shows how the set-aside amount was allocated back to the appropriate Title I school? (If not used, select NA)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application Reservation of Funds <input type="checkbox"/> Spreadsheet demonstrating calculations		<p style="text-align: center;">District Comments</p> <p>5/9/2018 3:13:35 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual doe not indicate the use of the Salary and fringe benefit set-aside on the reservation of funds worksheet.</p> <p style="text-align: center;">Monitor Comments</p> <p>5/15/2018 3:23:39 PM State Monitor Helen Gross PA Virtual Charter School does not use of the Salary and fringe benefit set-aside on the reservation of funds worksheet.</p>
	5. The LEA may reserve funds at the LEA -level for Priority and Focus schools and associated requirements. The LEA does NOT need to reserve 20% for Priority and Focus schools (only applies to those LEAs that set aside 20%, all others mark N/A)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application Reservation of Funds page <input type="checkbox"/> Statement of expenditures for interventions		<p style="text-align: center;">District Comments</p> <p>5/9/2018 3:14:25 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual is not a focus or priority school.</p> <p style="text-align: center;">Monitor Comments</p> <p>5/15/2018 3:25:54 PM State Monitor Helen Gross PA Virtual Charter School is not a designated focus or priority school.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	6. LEAs receiving more than \$500,000 in Title I funds have reserved a minimum of 1% of the allocation for parent and family engagement and have distributed a minimum of 90% of those funds to the school level. A LEA may reserve more than 1% of the allocation. The 90% building-level allocation rule is only applicable against the original 1%, not any percentage above	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application, Reservation of Funds <input type="checkbox"/> Procedure for allocation of at least 90% of Parent and Family Engagement funds to the school level must be demonstrated and applicable expenditures provided as evidence of compliance		<div style="background-color: #cccccc; text-align: center; padding: 2px;">Monitor Comments</div> 5/15/2018 3:32:50 PM State Monitor Helen Gross The Consolidated Application and the budget reflect the required reservation of funds.
19. Title I, Part D Subpart 2: Sec. 1424	1. LEA spends Title I, Part D funds on allowable, supplemental, and educational activities at the selected delinquent institution(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Statement of expenditures for delinquent		<div style="background-color: #cccccc; text-align: center; padding: 2px;">District Comments</div> 5/9/2018 3:17:22 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual does not receive delinquent funds. <div style="background-color: #cccccc; text-align: center; padding: 2px; margin-top: 5px;">Monitor Comments</div> 5/15/2018 3:28:37 PM State Monitor Helen Gross PA Virtual does not receive delinquent funds.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>20. Community Eligibility Provision (CEP) 7 CFR 245.9(f)(7)(iii)</p>	<p>1. Did your LEA have schools that participated in the Community Eligibility Provision (CEP) during the 16-17 SY? This is asked for 17-18 monitoring because data from the previous year is used for the current year Selection of Schools and Nonpublic Equitable Share data</p> <p>Note: If your LEA has schools that have adopted CEP for the first time during the 17-18 SY this answer is no.</p> <p>Note: If a no answer the remaining questions can be marked N/A.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application Selection of Schools		<div style="background-color: #cccccc; text-align: center; padding: 2px;">District Comments</div> <p>5/9/2018 3:18:21 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual is a fully online cyber charter school that does not provide meals.</p> <div style="background-color: #cccccc; text-align: center; padding: 2px;">Monitor Comments</div> <p>5/15/2018 3:47:16 PM State Monitor Helen Gross PA Virtual is a fully online cyber charter school that does not provide meals.</p>
	<p>2. Were all buildings in 16-17 CEP or were some CEP and others non-CEP? If all schools CEP, select MET. If not, select N/A, then discuss per bullet 3 how data was made uniform.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application Selection of Schools		<div style="background-color: #cccccc; text-align: center; padding: 2px;">District Comments</div> <p>5/9/2018 3:18:44 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual is a fully online cyber charter school that does not provide meals.</p> <div style="background-color: #cccccc; text-align: center; padding: 2px;">Monitor Comments</div> <p>5/15/2018 3:29:44 PM State Monitor Helen Gross PA Virtual is a fully online cyber charter school that does not provide meals.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	3. LEA has a data source/process that was used to ensure that CEP building low-income data was uniform with other non-CEP buildings and/or was equitable in regard to nonpublic schools	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application Selection of Schools <input type="checkbox"/> The 1.6 multiplier was applied against CEP data from participating schools to make it uniform with traditional Free and Reduced Lunch data at non-CEP schools. <input type="checkbox"/> Raw CEP/Direct Certification (DC) data was utilized at all schools in a uniform manner without a multiplier and regardless of whether or not a school was CEP participating or not. <input type="checkbox"/> A survey that looked like the old Free and Reduced lunch survey but which made clear that it was not a requirement of the food subsidy program was sent to participating CEP schools. Non-CEP schools would use the traditional free and reduced forms.		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1614 131 2003 180" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1614 180 2003 461"> 5/9/2018 3:19:17 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual is a fully online cyber charter school that does not provide meals. </td> </tr> <tr> <th data-bbox="1614 461 2003 509" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1614 509 2003 716"> 5/15/2018 3:28:00 PM State Monitor Helen Gross PA Virtual is a fully online cyber charter school that does not provide meals. </td> </tr> </tbody> </table>	District Comments	5/9/2018 3:19:17 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual is a fully online cyber charter school that does not provide meals.	Monitor Comments	5/15/2018 3:28:00 PM State Monitor Helen Gross PA Virtual is a fully online cyber charter school that does not provide meals.
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
21. Transferability Sec 5103(b)	1. Up to 100% of Title II and IV funds can be transferred. Funds can be transferred into Title I and Title III but not out of either subprogram. Title IIA and IV can transfer between programs.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Expenditures aligned to transferred into subprogram <input type="checkbox"/> Consolidated Application, Transferability page		<div style="background-color: #cccccc; text-align: center; padding: 2px;">District Comments</div> <p>5/9/2018 3:21:23 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual did not transfer funds between programs.</p> <div style="background-color: #cccccc; text-align: center; padding: 2px;">Monitor Comments</div> <p>5/15/2018 3:27:16 PM State Monitor Helen Gross The school entity did not transfer funds between programs.</p>
	2. Evidence of Non-public school consultation to discuss transferred amounts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Agendas/sign in sheets <input type="checkbox"/> Emails <input type="checkbox"/> Other documentation to reflect consultation occurred		<div style="background-color: #cccccc; text-align: center; padding: 2px;">District Comments</div> <p>5/9/2018 3:22:06 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual does not have Non-public schools to serve.</p> <div style="background-color: #cccccc; text-align: center; padding: 2px;">Monitor Comments</div> <p>5/15/2018 3:01:38 PM State Monitor Helen Gross As a charter school, PA Virtual does not serve students in Non-public schools</p>
If you have additional comments to make about this section, enter them here:							

Component VIII: Supplement not Supplant

Sect. 1118(b)(2)

Description	Requirements	Response				Comments
		1	2	3		
Methodology to Allocate State and Local Funds	1. Federal funds must be used to supplement and in no case supplant state and local resources. LEAs must show methodology used to allocate State and local funds is the same as it would be in the absence of Title I funds. This is an LEA decision, and PDE does not prescribe methods. Please explain your methodology used at the LEA level to allocate funds equitable to schools despite Title I status.	As a school-wide program, the Title I funds will be used to support the entire educational program for our students in K-12. Services include but are not limited to: Interventions in Reading and Math, Extended learning opportunities, Small group instruction, Tutoring, and Co-teaching in high-need areas according to student achievement data. Academic Support Teachers, who are paid through Title I funding, service students identified as most in need of instructional intervention to bridge the achievement gap.				

Title II Part A

Component I: Title IIA Requirements

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

Sec. 2001

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA provides evidence that Title II activities are data driven and that if data indicates a need in higher poverty schools, priority is given to these school(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Evidence of a needs assessment with data indicating large class sizes or justification for the types of professional development activities offered.		
2. The LEA provides evidence of stakeholder engagement in the development of Title II activities e.g. parents, community members, schools staff	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Meeting notices, agenda, sign-in sheets, invitations		
3. All expenditures are supplemental in nature and do not supplant, or replace, activities the LEA is required to provide under state or local law, including board approved policy. Detailed list of ESSA-authorized activities: Teacher/principal evaluation. Recruitment and retention. Class size reduction. PD tech integration, data usage, parent engagement, IEP, ELL, early learning, selecting and implementing assessments.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Expenditure printouts indicating detailed Title II activities		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>Identify trauma, mental illness, and intervention.</p> <p>Safety, drug and alcohol abuse, chronic absenteeism.</p> <p>Gifted learning.</p> <p>Library programs.</p> <p>Sex abuse.</p> <p>STEM.</p> <p>Improved staff working conditions (feedback).</p> <p>Career/tech ed integration and work-based learning to prepare for workforce or post-secondary transition</p> <p>Other uses that at meet the intent of Title IIA</p>						

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
4. The LEA utilizes appropriately state certified teachers to reduce class size.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Class-size reduction teacher rosters <input type="checkbox"/> List of CSR staff and their certifications <input type="checkbox"/> Copies of CSR teacher certificates (blackout social security numbers)		<table border="1"> <tr> <th data-bbox="1587 123 2001 180">District Comments</th> </tr> <tr> <td data-bbox="1587 180 2001 461"> 5/9/2018 3:43:12 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual does not use Title II funding for class size reduction. </td> </tr> <tr> <th data-bbox="1587 461 2001 505">Monitor Comments</th> </tr> <tr> <td data-bbox="1587 505 2001 722"> 5/15/2018 3:52:44 PM State Monitor Helen Gross PA Virtual Charter School does not use Title II funding for class size reduction. </td> </tr> </table>	District Comments	5/9/2018 3:43:12 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual does not use Title II funding for class size reduction.	Monitor Comments	5/15/2018 3:52:44 PM State Monitor Helen Gross PA Virtual Charter School does not use Title II funding for class size reduction.
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Monitor Comments										
5/15/2018 3:52:44 PM State Monitor Helen Gross PA Virtual Charter School does not use Title II funding for class size reduction.										
3. LEA has submitted the Performance Goal Output Report for Title II.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application, Performance Goal Output Report in Title II.		<table border="1"> <tr> <th data-bbox="1587 727 2001 784">Monitor Comments</th> </tr> <tr> <td data-bbox="1587 784 2001 1031"> 5/15/2018 3:56:12 PM State Monitor Helen Gross Though submitted late, the Title II output report was completed by the school entity. </td> </tr> </table>	Monitor Comments	5/15/2018 3:56:12 PM State Monitor Helen Gross Though submitted late, the Title II output report was completed by the school entity.		
Monitor Comments										
5/15/2018 3:56:12 PM State Monitor Helen Gross Though submitted late, the Title II output report was completed by the school entity.										
4. Backup documentation exists for the performance goal report that aligns with the data indicated in the goals that would be used to determine success.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Data reports/summaries		<table border="1"> <tr> <th data-bbox="1587 1036 2001 1092">Monitor Comments</th> </tr> <tr> <td data-bbox="1587 1092 2001 1307"> 5/15/2018 3:58:10 PM State Monitor Helen Gross Documentation provided supported the aforementioned Title II Output Report results. </td> </tr> </table>	Monitor Comments	5/15/2018 3:58:10 PM State Monitor Helen Gross Documentation provided supported the aforementioned Title II Output Report results.		
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5/15/2018 3:58:10 PM State Monitor Helen Gross Documentation provided supported the aforementioned Title II Output Report results.										
If you have additional comments to make about this section, enter them here:										

Title IV, Part A

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

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

Sec. 4101

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1. The LEA involves stakeholders (parents, school staff, and community members) in the planning of the Title IV application and activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Meeting notices, agenda, sign-in sheets						
2. If the LEA distributed funds to schools, it targeted schools that have the greatest needs; have the highest percentages or numbers of children low-income; are identified for priority and focus; or are identified as persistently dangerous.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Focus/Priority school status <input type="checkbox"/> Consolidated application Selection of Schools ranking page		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>5/8/2018 12:55:01 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual operates as the school and district.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>5/15/2018 4:03:02 PM State Monitor Helen Gross PA Virtual Charter School operates as the school and district.</td> </tr> </tbody> </table>	District Comments	5/8/2018 12:55:01 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual operates as the school and district.	Monitor Comments	5/15/2018 4:03:02 PM State Monitor Helen Gross PA Virtual Charter School operates as the school and district.
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5/15/2018 4:03:02 PM State Monitor Helen Gross PA Virtual Charter School operates as the school and district.										
3. LEA completed a performance goal for each area where funds are spent under Title IV.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated application Title IV Performance Goal Section						
4. The LEA continued to consult with stakeholders to improve the activities it conducts and coordinates implementation with other related activities conducted in the community	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Meeting notices, agenda, sign-in sheets, meeting minutes						

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
5. LEA has only budgeted for 15% of the amount budgeted in Effective Use of Technology for technology infrastructure (devices, equipment, and software applications to address readiness shortfalls, blended learning technology software and platforms, the purchase of digital instructional resources, initial professional development activities, and one-time information technology purchases).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated application showing funds in the Effective Use of Technology expenditure section						
6. If the LEA has received more than \$30,000 in Title IV funds, a needs assessment was completed (and will be completed once every 3 years).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Needs Assessment with date		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1627 396 2003 448" style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1627 448 2003 727"> 5/8/2018 1:07:09 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual received less than \$30,000 in Title IV funds. </td> </tr> <tr> <th data-bbox="1627 727 2003 779" style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td data-bbox="1627 779 2003 992"> 5/15/2018 5:00:37 PM State Monitor Helen Gross PA Virtual Charter School received less than \$30,000 in Title IV funds. </td> </tr> </tbody> </table>	District Comments	5/8/2018 1:07:09 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual received less than \$30,000 in Title IV funds.	Monitor Comments	5/15/2018 5:00:37 PM State Monitor Helen Gross PA Virtual Charter School received less than \$30,000 in Title IV funds.
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Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
7. If the LEA has received more than \$30,000 in Title IV funds, 20% has been budgeted for Well-Rounded Educational activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated application well-rounded narrative completed. <input type="checkbox"/> Consolidated application showing funds in the Well-Rounded expenditure section		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> <tr> <td>5/8/2018 1:07:24 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual received less than \$30,000 in Title IV funds.</td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td>5/15/2018 5:01:29 PM State Monitor Helen Gross PA Virtual Charter School received less than \$30,000 in Title IV funds.</td> </tr> </table>	District Comments	5/8/2018 1:07:24 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual received less than \$30,000 in Title IV funds.	Monitor Comments	5/15/2018 5:01:29 PM State Monitor Helen Gross PA Virtual Charter School received less than \$30,000 in Title IV funds.
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8. If the LEA has received more than \$30,000 in Title IV funds, 20% has been budgeted for Safe and Healthy activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated application safe and healthy narrative completed. <input type="checkbox"/> Consolidated application showing funds in the Safe and Healthy expenditure section		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> <tr> <td>5/8/2018 1:07:34 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual received less than \$30,000 in Title IV funds.</td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td>5/15/2018 5:01:04 PM State Monitor Helen Gross PA Virtual Charter School received less than \$30,000 in Title IV funds.</td> </tr> </table>	District Comments	5/8/2018 1:07:34 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual received less than \$30,000 in Title IV funds.	Monitor Comments	5/15/2018 5:01:04 PM State Monitor Helen Gross PA Virtual Charter School received less than \$30,000 in Title IV funds.
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Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
9. If the LEA has received more than \$30,000 in Title IV funds, some funds are budgeted for Effective Use of Technology activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated application Effective Use of Technology narrative completed. <input type="checkbox"/> Consolidated application showing funds in the Effective Use of Technology expenditure section		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1625 131 2005 180" style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1625 180 2005 461"> 5/8/2018 1:07:42 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual received less than \$30,000 in Title IV funds. </td> </tr> <tr> <th data-bbox="1625 461 2005 509" style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td data-bbox="1625 509 2005 719"> 5/15/2018 5:00:24 PM State Monitor Helen Gross PA Virtual Charter School received less than \$30,000 in Title IV funds. </td> </tr> </tbody> </table>	District Comments	5/8/2018 1:07:42 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual received less than \$30,000 in Title IV funds.	Monitor Comments	5/15/2018 5:00:24 PM State Monitor Helen Gross PA Virtual Charter School received less than \$30,000 in Title IV funds.
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10. All expenditures are supplemental in nature and do not supplant, or replace, activities the LEA is required to provide under state or local law, including board approved policy.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Expenditure printouts indicating detailed Title IV activities						

Ed-Flex Waiver Review

Ed-Flex Waiver Review

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

SEC. 8401

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

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

Title VI-B REAP

Title VI-B REAP

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

Sec. 5201

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

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

Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
PA Virtual Charter School	5/14/2018	Danielle DiMaria	Assistant Director of Guidance Federal Programs
PA Virtual Charter School	5/14/2018	Jennifer Brodhag	Director of Parent Education and Engagement

**Division of Federal Program
Consolidated Program Review
2017-2018 School Year
Pennsylvania Virtual CS**

PA Virtual Charter School

SCHOOL Level Monitoring

	Name	Check if Interviewed
Principal:	Maureen Weinberger, Director of Curriculum Instruc <hr/>	<input checked="" type="checkbox"/>
Parent:	Jennifer Brodhag <hr/>	<input checked="" type="checkbox"/>
Parent:	<hr/>	<input type="checkbox"/>
Parent:	<hr/>	<input type="checkbox"/>
Parent:	<hr/>	<input type="checkbox"/>
Parent:	<hr/>	<input type="checkbox"/>

Program Reviewers: Dr. Helen Gross Visit Date: 5/14/2018

Title I: School Level

Component I: Appropriately State Certified

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

Sec. 1112(c)(6)

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1. All instructional paraprofessionals working in a Title I and Title II program are appropriately certified.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> List of paraprofessionals & their qualifications: HS Diploma plus 2 years of college (48 credits), AA Degree or local assessment		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>5/8/2018 1:10:20 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual has no instructional paraprofessionals.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>5/15/2018 5:08:14 PM State Monitor Helen Gross PA Virtual Charter School has no instructional paraprofessionals.</td> </tr> </tbody> </table>	District Comments	5/8/2018 1:10:20 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual has no instructional paraprofessionals.	Monitor Comments	5/15/2018 5:08:14 PM State Monitor Helen Gross PA Virtual Charter School has no instructional paraprofessionals.
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5/15/2018 5:08:14 PM State Monitor Helen Gross PA Virtual Charter School has no instructional paraprofessionals.										
2. Parents (in Title I schools only) are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of Right-to-Know Teacher Qualifications letter and evidence of distribution date						
3. Parents (in Title I schools only) are notified if their child is assigned to or being taught for four or more consecutive weeks by a teacher who is not appropriately state certified. (This cannot be marked N/A.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Copy of Right-to-Know Four Consecutive Week letter <input type="checkbox"/> Evidence of distribution date, if applicable						

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

Component II: Transition Plan

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

Sec. 1112(b)(8)

Sec. 1112(b)(10)

Sec. 1114

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
4. The School implements strategies to facilitate effective transitions for students.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Transition Plan		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td> 5/15/2018 5:11:20 PM State Monitor Helen Gross All materials were well organized , planned and documented. It was recommended that the plan include a more formalized overview sheet with all included activities/documentation/PowerPoints. </td> </tr> </tbody> </table>	Monitor Comments	5/15/2018 5:11:20 PM State Monitor Helen Gross All materials were well organized , planned and documented. It was recommended that the plan include a more formalized overview sheet with all included activities/documentation/PowerPoints.
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Component III: Parent and Family Engagement

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

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
<p>1. 1. Schools receiving Title I funds shall jointly develop with, and distribute to, Title I parents and family members a written parent and family engagement policy. Parents shall be notified of the policy in an understandable and uniform format and to the extent practicable in a language the parents can understand. The policy shall be made available to the local community and updated periodically to meet the changing needs of parents and the school. Required components:</p> <ul style="list-style-type: none"> • Convene an annual meeting at a convenient time, to which all Title I parents shall be invited and encouraged to attend, to inform parents of their schools Title I program and to explain the requirements of Title I and the right of parents to be involved. • Offer a flexible number of meetings, such as meetings in the morning or evening, and may provide, with Title I funds, transportation, child care, or home visits, as such services relate to parental involvement 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> School Parent and Family Engagement policy, Parent meeting agenda & sign-in sheets, and method of distribution		<table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1486 516 2011 568" style="text-align: center;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1486 568 2011 958"> <p>5/15/2018 5:19:44 PM State Monitor Helen Gross</p> <p>The policy presented was current and distributed appropriately. However, it is recommended that PA Virtual Charter School follow PDE's recommended school policy development checklist when planning/reviewing/writing next year's document.</p> </td> </tr> </tbody> </table>	Monitor Comments	<p>5/15/2018 5:19:44 PM State Monitor Helen Gross</p> <p>The policy presented was current and distributed appropriately. However, it is recommended that PA Virtual Charter School follow PDE's recommended school policy development checklist when planning/reviewing/writing next year's document.</p>
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Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<ul style="list-style-type: none"> • Involve parents, in an organized ongoing, and timely way, in the planning, review, and improvement of the Title I program, including the planning, review, and improvement of the school parent and family engagement policy and the joint development of the schoolwide program plan, if applicable, except that is a school has a process in place in process for involving parents in the joint planning and design of the schools programs, the school may use the process, if such process included an adequate representation of Title I. • Provide Title I parents <ul style="list-style-type: none"> ◦ Timely information about Title I programs ◦ A description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the achievement levels of the challenging State academic standards ◦ If requested by parents, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children, and respond to any suggestions as soon as practicably possible. • If the schoolwide plan is not satisfactory to Title I parents, submit any parent comments on the plan when the school makes the plan available to the LEA. (Only applies to Schoolwide schools). 						

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<ul style="list-style-type: none"> States how the school will ensure that information related to school and parent programs, meetings, and other activities is sent to the parents and family members of participating children in a format and to the extent practicable, in a language the parents and family members can understand. States how the school, to the extent practicable, will provide opportunities for the informed participation of parents and family members (including parents and family members who have limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children). 						
<p>2. Convene an annual meeting at a convenient time, to which all Title I parents shall be invited and encouraged to attend, to inform parents of their schools Title I program and to explain the requirements of Title I and the right of parents to be involved.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Title I meeting agenda & sign-in sheets		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
<p>3. 3. Each Title I school shall jointly develop with parents of Title I children a school parent compact that outlines how parents, the entire school staff, and students will share the responsibility for improved student academic achievement and the school and parents will build and develop a partnership to help children achieve the States high standards. The compact shall</p> <ul style="list-style-type: none"> - describe the schools responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables Title I children to meet the State academic standards, and the ways in which each parent will be responsible for supporting their childrens learning; volunteering in their childs classroom, and participating as appropriate, in decisions relating to the education of their children and positive use of extracurricular time, and - address the importance of communication between teachers and parents on an ongoing basis through at a minimum: parent-teacher conferences in elementary schools, at least annually, during which the compact shall be discussed as the compact relates to the individual childs achievement; frequent reports to parents on their childrens progress; reasonable access to staff, opportunities to volunteer and participate in their childs class, and observation of classroom activities; and ensuring two way meaningful communication between family members and school staff, and to the extent practicable, in a language that family members can understand. 	☑	☐	☐	<ul style="list-style-type: none"> ☑ School-parent compact, Staff-parent meeting agenda, sign-in sheets and method of distribution 		<table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1493 131 2001 180" style="text-align: center;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1493 180 2001 461"> <p>5/15/2018 5:21:32 PM State Monitor Helen Gross This document was well written and there is extensive follow-up with the distribution and explanation/importance of this document.</p> </td> </tr> </tbody> </table>	Monitor Comments	<p>5/15/2018 5:21:32 PM State Monitor Helen Gross This document was well written and there is extensive follow-up with the distribution and explanation/importance of this document.</p>
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<p>4. Title I Schools shall provide assistance to parents of Title I children in understanding such topics as the challenging State academic standards, State and local academic assessments, and how to monitor a childs progress and work with educators to improve the achievement of their children.</p>	☑	☐	☐	<ul style="list-style-type: none"> ☑ Title I meeting agenda & sign-in sheets ☐ Staff/Parent meeting agendas and sign-in sheets 				

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
5. Title I Schools shall provide materials and training to help parents to work with their children to improve their childrens achievement, such as literacy training and using technology (including education about the harms of copyright piracy) as appropriate, to foster parent involvement.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training materials, evaluations, agendas & sign-in sheets, calendar of events <input type="checkbox"/> Workshops		<table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1491 129 2003 178" style="text-align: center;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1491 178 2003 396"> 5/15/2018 7:17:55 PM State Monitor Helen Gross Trainings and interactive meetings/conferencing is ongoing. </td> </tr> </tbody> </table>	Monitor Comments	5/15/2018 7:17:55 PM State Monitor Helen Gross Trainings and interactive meetings/conferencing is ongoing.
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6. Title I Schools shall educate teachers, specialized instructional support personnel, principals and other school leaders, and other staff, with the assistance of parents, in the value and utility of contributions of parents, and in how to reach out to, communicate with, and work with parents as equal partners, implement and coordinate parent programs, and build ties between parents.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meeting agendas and sign-in sheets <input type="checkbox"/> SPAC skits and staff agendas and sign in sheets				
7. Title I Schools shall to the extent feasible and appropriate, coordinate and integrate parent involvement programs and activities with other Federal, State, and local programs, including public preschool programs, and conduct other activities, such as parent resource centers, that encourage and support parents in more fully participating in the education of their children.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Transition Plan <input checked="" type="checkbox"/> Parent training materials, evaluations, agendas, calendar of events <input type="checkbox"/> Staff/Parent meeting agendas and sign-in sheets		<table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1491 711 2003 760" style="text-align: center;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1491 760 2003 1078"> 5/15/2018 5:25:07 PM State Monitor Helen Gross Parent trainings are held weekly and are recorded for parents who cannot log in during the scheduled times. The Parent Education & Engagement group also provides extensive site based supports on a regular basis. </td> </tr> </tbody> </table>	Monitor Comments	5/15/2018 5:25:07 PM State Monitor Helen Gross Parent trainings are held weekly and are recorded for parents who cannot log in during the scheduled times. The Parent Education & Engagement group also provides extensive site based supports on a regular basis.
Monitor Comments								
5/15/2018 5:25:07 PM State Monitor Helen Gross Parent trainings are held weekly and are recorded for parents who cannot log in during the scheduled times. The Parent Education & Engagement group also provides extensive site based supports on a regular basis.								
8. Title I schools shall ensure that information related to school and parent programs, meetings, and other activities is sent to Title I parents in a format and, the extent practicable, in a language the parents can understand.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Translated documents such as fliers, letters, web site postings <input type="checkbox"/> Translated Schoolwide Plan				

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

Component IV: Schoolwide Programs

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

Sec. 1114

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. Have a completed/ revised Schoolwide Plan. Plan is based on a comprehensive needs assessment of the entire school that takes into account information on the academic achievement of children in relation to the challenging State academic standards, particularly the needs of those children who are failing, or are at-risk of failing, to meet the challenging State academic standards and any other factors as determined by the local educational agency; and includes a description of the strategies that the school will be implementing to address school needs, including a description of how such strategies will provide opportunities for all children, including each of the subgroups of students (as defined in section 1111(c)(2)) to meet the challenging State academic standards; use methods and instructional strategies that strengthen the academic program in the school, increase the amount and quality of learning time, and help provide an enriched and accelerated curriculum, which may include programs, activities, and courses necessary to provide a well-rounded education; and address the needs of all children in the school, but particularly the needs of those at risk of not meeting the challenging State academic standards.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of the School Level/Improvement Plan. Must provide agendas and sign-in sheets, demonstrating plan was updated within a year of the monitoring visit.		
If you have additional comments to make about this section, enter them here:						

Component V: Targeted Assistance

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

Sec. 1009 of ESSA 1115

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

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

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

Component VI: Fiscal Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1. Time Documentation UGG Sec. 200.430	1. The LEA and Title I school maintain semi-annual certifications for all employees funded 100% from a single cost objective	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Semi-annual time certifications						
	2. 2. The LEA and Title I school maintain time documentation/logs for prorated staff including the amount of time spent on each funding source activity; logs are signed by a supervisor and reconciled to payroll documentation on a monthly basis; or fixed schedule approval has been obtained from DFP	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Time logs <input type="checkbox"/> Staff schedules <input type="checkbox"/> Documentation of Fixed schedule semi-annual time documentation DFP approval		<table border="1"> <tr> <td data-bbox="1654 376 2003 431">District Comments</td> </tr> <tr> <td data-bbox="1654 431 2003 711">5/8/2018 1:26:45 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual does not have any prorated staff for federal programs.</td> </tr> <tr> <td data-bbox="1654 711 2003 766">Monitor Comments</td> </tr> <tr> <td data-bbox="1654 766 2003 1006">5/15/2018 5:26:02 PM State Monitor Helen Gross PA Virtual does not have any prorated staff for federal programs.</td> </tr> </table>	District Comments	5/8/2018 1:26:45 PM Director of Curriculum, Inst & Fed. Programs Maureen Weinberger PA Virtual does not have any prorated staff for federal programs.	Monitor Comments	5/15/2018 5:26:02 PM State Monitor Helen Gross PA Virtual does not have any prorated staff for federal programs.
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Monitor Comments											
5/15/2018 5:26:02 PM State Monitor Helen Gross PA Virtual does not have any prorated staff for federal programs.											
2. Building Level Budget	1. The LEA and Title I School maintain a building level budget documenting Title I expenditures	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> School's Title I building level budget including specific salary and benefits for personnel and supply orders for actual and anticipated expenditures, must be used for this analysis						

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

Comments

The site monitoring review demonstrated that PA Virtual Charter School was well prepared and well organized. Documentation was complete. It was a "team" process and completed over the "long term"/year. Parents are given every opportunity to participate in trainings, activities, and on-line meetings. All information is archived and accessible to parents and staff. Parent mentors/volunteers provide weekly interaction and support.



January 22, 2016

Dr. Joanne A. Jones Barnett
CEO
Pennsylvania Virtual Cyber CS
630 Park Avenue
King of Prussia, Pa 19406

Dear Dr. Barnett:

Enclosed is the Report of Findings presenting results of the cyclical monitoring which was conducted by the Bureau of Special Education (BSE) in the Pennsylvania Virtual Cyber CS the week of November 16, 2015.

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

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

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

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

If you have any questions about this report, contact Dr. Beth Marvin, the Chairperson of the compliance monitoring team.

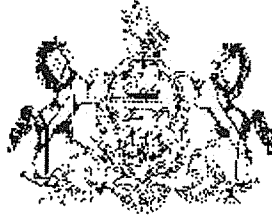
Please convey my thanks to all staff who participated in the review. Their time and assistance is appreciated.

Sincerely,

Patricia Hozella
Director

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

CC: Chairperson
Jill Deitrich
CS Monitoring File



Executive Summary BSE Compliance Monitoring Review of the Pennsylvania Virtual Cyber CS

PART I SUMMARY OF FINDINGS

A. Review Process

Prior to the Bureau's monitoring the week of November 16, 2015, the Pennsylvania Virtual Cyber CS was formally notified of the dates the onsite review would be conducted. Notice and invitation to comment was also provided to the Local Task Force on Right-to-Education. The charter school was informed of its responsibility to compile various reports, written policies, and procedures to document compliance with requirements.

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

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

B. General Findings

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

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

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

C. Overall Findings

1. FACILITATED SELF ASSESSMENT (FSA)

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

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

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

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

2. FILE REVIEW (Student case studies)

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

The status of compliance of the Pennsylvania Virtual Cyber CS is as follows:

Sections of the FILE REVIEW	In Compliance	Out of Compliance	NA
Essential Student Documents Are Present and Were Prepared Within Timelines	91	3	82
Evaluation/Reevaluation: Process and Content	208	20	630
Individualized Education Program: Process and Content	520	21	328
Procedural Safeguards: Process and Content	116	10	6
TOTALS	935	54	1046

3. TEACHER AND PARENT INTERVIEWS

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

	# Yes Responses	# No Responses	# of Other Responses
Program Implementation: General Ed Teacher Interviews	209	8	49
Program Implementation: Special Ed Teacher Interviews	350	2	140
Program Implementation: Parent Interviews	212	21	115
TOTALS	771	31	304

4. STUDENT INTERVIEWS

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

5. CLASSROOM OBSERVATIONS

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

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

6. EDUCATIONAL BENEFIT REVIEW

	In Compliance	Out of Compliance
Educational Benefit Review		X

**PART II
CORRECTIVE ACTION PROCESS**

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

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

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

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

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

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

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

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 Virtual Cyber CS

Chief Executive Officer: Dr. Joanne A. Jones Barnett

Special Education Director/Coordinator: _____

BSE Special Education Adviser: Dr. Beth Marvin

Date of Report: January 22, 2016

Date Final Report Sent to LEA: January 22, 2016

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: _____

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.			
	N					10. FSA-INDEPENDENT EDUCATIONAL EVALUATION Standard: The LEA documents a procedure for responding to requests made by parents for an independent educational evaluation at public expense.			
Y						11A. FSA-LEAST RESTRICTIVE ENVIRONMENT Standard: The LEA's continuum of special education services supports the availability of LRE under 34 CFR Part 300.			
Y						12. FSA-EXTENDED SCHOOL YEAR SERVICES			
Y						13. FSA-RELATED SERVICE INCLUDING PSYCHOLOGICAL COUNSELING			
Y						15. FSA-PARENT TRAINING Standard: Parent opportunities for training and information sharing address the special knowledge, skills and abilities needed to serve the unique needs of children with disabilities.			
						INTERVIEW RESULTS (Parent)			
						P 62. My school district/charter school makes available training related to the needs of students with disabilities that I could attend.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4 3 0 0 2 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					4 3 0 0 2 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			
	N					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)			
8	0	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
7	0	1				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
4	0	4				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
7	1	0				GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	0	4				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
11	0	0				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
Y						20. FSA-INTENSIVE INTERAGENCY APPROACH Standard: The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.			
Y						21. FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION Standard: The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation			
Y						21A. TRANSITION REQUIREMENTS Standard: The LEA complies with requirements for transition planning for students.			
						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.		
						CLASSROOM OBSERVATIONS			
0	0	0		0		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
0	0	0		0		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			
0	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	0		0		CO 4. If the student is in a regular education setting, is he/she participating in the lesson taught by the general education teacher or a co-teacher?			
0	0	0		0		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?			
0	0	0		0		CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?			
0	0	0		0		CO 7. Does this setting coincide with the student's IEP with regard to the extent to which the student is educated with non-disabled peers?			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
						P 55. My child does classroom work in a regular classroom with students without disabilities.			
					6	Always			
					1	Sometimes			
					2	Rarely			
					0	Never			
					0	Don't Know			
					0	Does not Apply			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					5 0 1 2 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			
					5 0 1 2 0 1	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			
					4 1 2 1 0 1	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			
8	0	0				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
8	0	0				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
8	0	0				GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
8	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
8	0	0				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
8	0	0				GE 80. Is the student making progress within the general education curriculum?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	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? Socialization and promoting confidence. Being in a classroom environment helps student to work with others and has a chance to see what peers are doing and self-assess. Enjoys reading and listening to peers. Enjoys interacting with teacher. The student attends and contributes to the class discussions and on-line. Positive peer interaction and modeling. Contributes, is lively, and advocates for self. Exposure to peers. Increased interactions with others; improved reading comprehension.			
0	0	8				GE 80c. If no, what does this student need that he/she is not receiving in your class?			
8	0	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
8	0	0				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	8				GE 85b. If no, what training or support would assist you?			
8	0	0				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
11	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
9	0	2				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?			
7	1	3				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	4				SE 95c. If yes, what reasons were discussed for recommending removal?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Additional support and services. Additional services. The needs of student. The need for additional services. Needs a modified curriculum. Need for more modified curriculum. Needs of student.			
0	0	4				SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? Team discussed how this would be implemented. Team discussion. IEP team decided. Decided by team. IEP team decision. IEP team decision. IEP team decision.			
9	0	2				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?			
11	0	0				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
11	0	0				SE 97. Have necessary supports been offered and/or provided to enable that participation?			
10	0	1				SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?			
11	0	0				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
10	1	0				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			
11	0	0				SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom?			
						Topical Area 3: Performance Indicators			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
		X				5A. FSA-EFFECTIVE USE OF DISPUTE RESOLUTION Standard: The LEA uses dispute resolution processes for program improvement.			
Y						6. FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.			
Y						7. FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.			
		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			
Y						16. FSA-PARTICIPATION IN PSSA AND PASA (SPP) Standard: The LEA's population of students who participate in state assessment is comparable with the state data.			
Y						16A. FSA-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	10				FR 153. PTE-Consent Form is present in the student file			
1	0	10				FR 154. Demographic data			
1	0	10				FR 155. Reason(s) for referral for evaluation			
1	0	10				FR 156. Proposed types of tests and assessments			
1	0	10				FR 157. Contact person's name and contact information			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	10				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
1	0	10				FR 159. Parent has selected a consent option			
						PERMISSION TO REEVALUATE (File Reviews)			
8	0	3				FR 194. PTRE-Consent Form is present in the student file			
8	0	3				FR 195. Demographic data			
7	1	3			13%	FR 196. Reason for reevaluation			
8	0	3				FR 197. Types of assessment tools, tests and procedures to be used			
8	0	3				FR 198. Contact person's name and contact information			
5	3	3			38%	FR 199. Parent has selected a consent option			
5	3	3			38%	FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
						AGREEMENT TO WAIVE REEVALUATION (File Reviews)			
1	0	10				FR 201. Agreement to Waive Reevaluation is present in the student file			
1	0	10				FR 202. Waiver was completed within required timelines (3 years (2 years for any MR student or any student placed in an Approved Private School) from date of ER, prior RR, or Agreement to Waive RR)			
0	0	11				FR 203. Reason reevaluation is not necessary at this time is included			
1	0	10				FR 204. Contact person's name and contact information			
1	0	10				FR 205. Parent has selected a consent option			
1	0	10				FR 206. Parent signature			
						EVALUATION REPORT (INITIAL) (File Reviews)			
1	0	10				FR 160. ER is present in the student file			
1	0	10				FR 161. Evaluation was completed within timelines			
1	0	10				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	10				FR 163. Demographic data			
1	0	10				FR 164. Date report was provided to parent			
1	0	10				FR 165. Reason(s) for referral			
1	0	10				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
1	0	10				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
1	0	10				FR 168. Teacher observations and observations by related service providers, when appropriate			
0	1	10			100%	FR 169. Recommendations by teachers			
1	0	10				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	10				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	11				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	10				FR 173. Lack of appropriate instruction in reading			
1	0	10				FR 174. Lack of appropriate instruction in math			
1	0	10				FR 175. Limited English proficiency			
1	0	10				FR 176. Present levels of academic achievement			
1	0	10				FR 177. Present levels of functional performance			
1	0	10				FR 178. Behavioral information			
1	0	10				FR 179. Conclusions			
1	0	10				FR 180. Disability Category			
1	0	10				FR 181. Recommendations for consideration by the IEP team			
0	1	10			100%	FR 182. Evaluation Team Participants documented			
0	0	11				FR 183. For students evaluated for SLD documentation of Agree/Disagree			
0	0	11				FR 184. Documentation that the student does not achieve adequately for age, etc.			
0	0	11				FR 185. Indication of process(es) used to determine eligibility			
0	0	11				FR 186. Instructional strategies used and student-centered data collected			
0	0	11				FR 187. Educationally relevant medical findings, if any			
0	0	11				FR 188. Effects of the student's environment, culture, or economic background			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	11				FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
0	0	11				FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
0	0	11				FR 191. Observation in the student's learning environment			
0	0	11				FR 192. Other data if needed			
0	0	11				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						REEVALUATION REPORT (File Reviews)			
8	1	2			11%	FR 207. RR is present in the student file			
8	0	3				FR 208. Reevaluation was completed within timelines (either 60 calendar days from the date of LEA receipt of signed PTRE-Consent Form, excluding summer break, or within 3 years (2 years for any MR student or any student placed in an Approved Private School) of date of ER, prior RR, or Agreement to Waive RR)			
7	1	3			13%	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)			
8	0	3				FR 210. Demographic data			
8	0	3				FR 211. Date IEP team reviewed existing evaluation data			
8	0	3				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
8	0	3				FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
8	0	3				FR 214. Aptitude and achievement tests			
8	0	3				FR 215. Current classroom based assessments and local and/or state assessments			
8	0	3				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
7	1	3			13%	FR 217. Teacher recommendations			
8	0	3				FR 218. Lack of appropriate instruction in reading			
8	0	3				FR 219. Lack of appropriate instruction in math			
8	0	3				FR 220. Limited English proficiency			
7	1	3			13%	FR 221. Conclusion regarding need for additional data is indicated			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	8				FR 222. Reasons additional data are not needed are included			
8	0	3				FR 223. Determination whether the child has a disability and requires special education			
8	0	3				FR 224. Disability category(ies)			
6	2	3			25%	FR 225. Summary of findings includes student's educational strengths and needs			
6	2	3			25%	FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
6	2	3			25%	FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
4	1	6			20%	FR 228. Interpretation of additional data			
0	0	11				FR 229. Documentation that the student does not achieve adequately for age, etc.			
0	0	11				FR 230. Indication of process(es) used to determine eligibility			
0	0	11				FR 231. Instructional strategies used and student-centered data collected			
0	0	11				FR 232. Educationally relevant medical findings, if any			
0	0	11				FR 233. Effects of the student's environment, culture, or economic background			
0	0	11				FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
0	0	11				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
0	0	11				FR 236. Observation in the student's learning environment			
0	0	11				FR 237. Other data if needed			
0	0	11				FR 238. Statement for all 6 items			
6	2	3			25%	FR 239. Documentation of Evaluation Team Participants			
0	0	11				FR 240. Documentation that team members Agree/Disagree			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
5	3	1	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
5	1	3	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	4	0			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
2	0	7	0			P 27. If your child was not reevaluated when required (every 2 years for children with mental retardation, or any child placed in an Approved Private School, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation?			
2	7	0	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
2	0	7	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
2	0	7	0			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
3	0	8				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						Topical Area 5: IEP Process and Content			
						INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)			
11	0	0				FR 241. Invitation is present in the student file			
11	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)			
11	0	0				FR 243. Demographic data			
11	0	0				FR 244. Purpose(s) of the meeting			
5	0	6				FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)			
3	0	8				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			
5	0	6				FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)			
11	0	0				FR 248. Invited IEP team members			
11	0	0				FR 249. Date/time/location of meeting			
10	1	0			9%	FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)			
0	0	11				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			
0	0	11				FR 252. Demographic data			
0	0	11				FR 253. Form designates IEP team member(s) for whom attendance is not necessary			
0	0	11				FR 254. Form designates which members will submit written input prior to the meeting			
0	0	11				FR 255. Parent written consent is documented			
					0 0 0	FR 256. The team members excused: a. General Education Teacher b. Special Education Teacher c. Local Education Agency Representative			
						IEP CONTENT (File Reviews)			
11	0	0				FR 257. IEP is present in the student file			
10	1	0			9%	FR 258. IEP was completed within timelines			
11	0	0				FR 259. Demographic data			
11	0	0				FR 260. IEP implementation date			
11	0	0				FR 261. Anticipated duration of services and programs			
1	0	10				FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			
						DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)			
10	1	0			9%	FR 263. Parents			
4	1	6			20%	FR 264. Student			
9	2	0			18%	FR 265. General Education Teacher			
9	1	1			10%	FR 266. Special Education Teacher			
9	1	1			10%	FR 267. Local Education Agency Representative			
0	0	11				FR 270. Community Agency Representative			
0	0	11				FR 271. Teacher of the Gifted			
0	0	11				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			
8	3	0			27%	FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year			
						SPECIAL CONSIDERATIONS (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	11				FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate			
0	0	11				FR 275. If the student is deaf or hard of hearing, a communication plan			
3	0	8				FR 276. If the student has communication needs, needs must be addressed in the IEP			
0	0	11				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			
0	0	11				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
0	1	10			100%	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	10				FR 280. If the student has other special considerations, these are addressed in the IEP			
						PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)			
11	0	0				FR 281. Student's present levels of academic achievement			
11	0	0				FR 282. Student's present levels of functional performance			
5	0	6				FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)			
10	1	0			9%	FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)			
11	0	0				FR 285. How the student's disability affects involvement and progress in the general education curriculum			
11	0	0				FR 286. Strengths			
11	0	0				FR 287. Academic, developmental, and functional needs related to student's disability			
						TRANSITION SERVICES (File Reviews)			
5	0	6				FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment			
5	0	6				FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
4	0	7				FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually			
5	0	6				FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service			
5	0	6				FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)			
5	0	6				FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)			
5	0	6				FR 292c. Annual goals are related to the student's transition services			
						PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)			
10	0	1				FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA/Keystone Exams, ACCESS for ELLS, Alternate ACCESS for ELLS or PASA)			
9	0	2				FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			
1	1	9			50%	FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA/Keystone Exams			
2	0	9				FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
2	0	9				FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)			
10	0	1				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			
10	0	1				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			
0	0	11				FR 300. If the IEP indicates the student will participate in an alternate local assessment, explanation of why the student cannot participate in the regular assessment			
0	0	11				FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)			
8	3	0			27%	FR 302. Measurable Annual Goals			
11	0	0				FR 303. Description of how student progress toward meeting goals will be measured			
11	0	0				FR 304. Description of when periodic reports on progress will be provided to parents			
11	0	0				FR 305. Documentation of progress reporting on Annual Goals			
3	0	8				FR 306. Short Term Objectives			
						SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)			
11	0	0				FR 307. Program Modifications and Specially-Designed Instruction			
11	0	0				FR 308. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations, did the IEP team address those recommendations in development of this IEP			
10	1	0			9%	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	11				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			
10	0	1				FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
9	0	2				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			
11	0	0				FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
11	0	0				FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP			
0	0	11				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			
11	0	0				FR 316. A conclusion regarding student eligibility for ESY			
9	2	0			18%	FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination			
4	2	5			33%	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			
6	0	5				FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services			
						EDUCATIONAL PLACEMENT (File Reviews)			
11	0	0				FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class			
11	0	0				FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum			
11	0	0				FR 322. Type of support, by amount (itinerant, supplemental, full-time)			
11	0	0				FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.			
11	0	0				FR 324. Location of student's program (name of LEA where the IEP will be implemented)			
11	0	0				FR 325. Location of student's program (name of School Building where the IEP will be implemented)			
5	0	6				FR 326. If child will not be attending his/her neighborhood school, reason why not			
						PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)			
0	0	0				FR 327. Completed Section A or Section B			
						IEP DEVELOPMENT			
						INTERVIEW RESULTS (Parent & General Education Teacher)			
9	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	0	0			P 29. Did you participate in developing the current IEP for your child?			
9	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			
1	0	8	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?			
9	0	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
5	1	0	3			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	8	0			P 32b. If no, what training or support would assist you? Not sure right now.			
9	0	0	0			P 33. Were the services you requested for your child considered by the IEP team in the development of your child's current IEP?			
9	0	0	0			P 35. Was the current IEP developed at the IEP meeting?			
8	1	0	0			P 36. If there was a draft IEP developed prior to the IEP meeting were you provided a copy of the draft either before or at the meeting?			
9	0	0	0			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
0	0	9	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	9	0			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		9	0			P 65. If you did not participate in your child's IEP meeting, what kept you from participating?			
8	0	0				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
6	2	0				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
6	0	2				GE 76. Were those recommendations considered by the IEP team?			
8	0	0				GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	1	0				GE 87. Do you provide progress monitoring data as part of the IEP development process?			
						IEP CONTENT			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
8	0	1	0			P 40. Did the IEP team consider the recommendations that were made in your child's most recent evaluation, including all recommendations that were made by the evaluation team for special education, related services, and supports for school personnel?			
8	0	1	0			P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons.			
8	0	0				GE 81. Are this student's goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
8	0	0				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
8	0	0				GE 83. Is the current IEP appropriate to meet this student's educational needs?			
11	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?			
11	0	0				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
11	0	0				SE 103. Are the student's annual goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
9	0	2				SE 104. If appropriate, are the student's annual goals based on functional performance?			
10	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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	2				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?			
10	0	1				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?			
11	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?			
11	0	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
11	0	0				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	0				SE 117b. If yes, in what ways? Peer interaction, opportunity to hear what other students are saying. The student interacts with others in general education classroom. Working with familiar teachers. Socialization Socialization Skills are improving; attending class; compliance in general has increased. Social interaction and appropriate class participation. The student volunteers in class and is engaged in classroom activities. Can spend the entire day in a general education classroom. Likes classes and being with peers. The student enjoys other students of same age. Especially when included for specials, guidance counseling and clubs.			
0	0	11				SE 117c. If no, what does this student need that he/she is not receiving?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
11	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)			
9	0	0	0			P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP?			
9	0	0	0			P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
					9 0 0 0 0 0	P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals. Always Sometimes Rarely Never Don't Know Does not Apply			
					8 1 0 0 0 0	P 58. My child's progress is reported to me by the school in a manner that I understand. Always Sometimes Rarely Never Don't Know Does not Apply			
9	0	0	0			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
8	0	0				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
8	0	0				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
7	0	1				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	4	1				GE 79b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	5				GE 79c. If yes, what reasons were discussed for recommending removal?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Additional instructional support. Need for modified curriculum. More attention to student's specific needs.			
0	0	5				GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? Depended on what type of instruction was needed. By the IEP team. IEP team decision, based on needs in RR and IEP.			
7	0	1				GE 79e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
1	0	7				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
6	0	2				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?			
11	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?			
11	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?			
11	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?			
11	0	0				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
10	0	1				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
11	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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
11	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	1	5	0			P 42. If your child's current IEP includes psychological counseling as a related service, and he/she receives these services, including transportation, are they provided at no cost to you?			
9	0	0	0			P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting?			
9	0	0	0			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
8	1	0	0			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
0	1	8	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	4	0			P 47. If your child was determined to be eligible for ESY services, did the IEP team decide upon the goals and services needed for the ESY program?			
11	0	0				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
4	0	7				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	0	11				SE 122a. At the most recent IEP meeting, did the IEP team discuss the development of a plan to transition this student back into the school district (or charter school if student is enrolled in a charter school) with supplementary aids and services?			
0	0	11				SE 122b. Are staff from the home district (or charter school if student is enrolled in a charter school) involved with the planning and implementation of this student program?			
0	0	11				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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	11				SE 122d. Does this student need supplementary aids and services to participate in non-academic and/or extra-curricular activities?			
0	0	11				SE 122e. If yes, are needed supplementary aids and services being provided to this student?			
0	0	11				SE 122f. Are there routine opportunities for this student to interact with non-disabled peers that are planned and/or facilitated by school personnel?			
						SECONDARY TRANSITION (Parent & Special Education Teacher)			
4	0	5	0			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
9	0	0	0			P 50a. In the most recent IEP meeting for your child, did you discuss whether your child could be educated in a general education classroom for the entire school day?			
4	5	0	0			P 50b. In the most recent IEP meeting, did the IEP team recommend removal of your child from the general education classroom for any part of the school day?			
0	0	5	0			P 50c. If yes, what reasons were discussed for recommending removal? The team discussed needing more services. Needed more teaching time. Needed more academic support. Needed more teaching and learning time.			
0	0	5	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided? IEP team decision. The team decided. Determined by what classes were running. Team decided based on student's academic needs.			
9	0	0	0			P 50e. In the most recent IEP meeting, did the IEP team discuss whether your child could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
9	0	0	0			P 50f. In your opinion, is your child benefiting from participation in the general education classroom?			
0	0	0	0			P 50g. If yes, in what ways?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Being around kids with same experiences. Making friends. Getting to make friends and learns from others. Socialization Understands what teacher is explaining; doesn't get so frustrated any longer. Getting the attention and care student needs; teacher goes above and beyond to try to help. Improved socialization and reading comprehension. Getting more help. Making friends, enjoying music.			
0	0	9	0			P 50h. If no, what does your child need that he/she is not receiving in the class?			
					3 2 0 0 0 4	P 59. I am satisfied with the transition services developed for my child. Always Sometimes Rarely Never Don't Know Does not Apply			
					3 3 0 0 0 3	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment. Always Sometimes Rarely Never Don't Know Does not Apply			
6	0	5				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
2	0	9				SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting?			
						Topical Area 6: NOREP/PWN			
						(File Reviews)			
11	0	0				FR 328. NOREP/PWN is present in the student file			
11	0	0				FR 329. Demographic data			
11	0	0				FR 330. Type of action taken			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
11	0	0				FR 331. A description of the action proposed or refused by the LEA			
11	0	0				FR 332. An explanation of why the LEA proposed or refused to take the action			
11	0	0				FR 333. A description of the other options the IEP team considered and the reason why those options were rejected			
11	0	0				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			
5	0	6				FR 335. Description of other factor(s) relevant to LEA's proposal or refusal			
10	1	0			9%	FR 336. Educational placement recommended (including amount and type)			
11	0	0				FR 337. Signature of school district superintendent or charter school CEO or designee			
7	4	0			36%	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.)			
6	5	0			45%	FR 339. Parent has selected a consent option			
11	0	0				FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP			
						INTERVIEW RESULTS (Parent)			
0	0	9	0			P 34. If services that you requested for your child were rejected by the school, did you receive a written notice (NOREP/PWN) explaining why the request was rejected?			
						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.			
					8	Always			
					0	Sometimes			
					1	Rarely			
					0	Never			
					0	Don't Know			
					0	Does not Apply			
						Topical Area 7: Additional Interview Responses			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
						P 54. I am a partner with school personnel when we plan my child's education program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					8 1 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
		0	0		3 2 1 5 2 2 3 6 5 3	P 66. Tell me anything you really like about your child's special education program. a. modifications b. progress reports c. staff-aide ratios d. staff's knowledge, training e. instructional materials g. staff open to suggestions, good communication h. follow the IEP i. support services k. staff's understanding and attitude n. other Happier, more calm and not as frustrated. Flexibility: they work around student's schedule. The student gets the extra help needed.			
		7	0		2	P 67. Tell me anything you would like to change about the program. n. other Replace damaged computers in a timely manner. Formerly, new computers were sent out and damaged ones returned in same carton. Now, damaged computers must be returned before new computer is sent out. Would like to receive paperwork in a more timely manner prior to evaluations, etc.			
		0	0		3 2 3 1	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. a. Very strongly agree b. Strongly agree c. Agree e. Strongly disagree			
						P 69. Additional comments about your child's program. Child is doing much better with the extra help received.			
11	0	0				SE 101. Do you hold the required certification to implement this student's program?			
11	0	0				SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	11				SE 101b. If no, what training or support would assist you?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Topical Area 8: Other Non-compliance Issues			
						Professional Development Training for Psychologists on the following: 1. writing compliant documentation when evaluating and/or reevaluating a student with SLD			
						Topical Area 9: Other Improvement Plan Issues			
						FSA 19A Teacher Survey Results	Based on the results of the teacher survey, the LEA will submit an improvement plan that includes professional development training in the following areas: 1. least restrictive environment: what it means, how to calculate, and instructional interventions, 2. writing NOREPs, PWN for graduating, measurable goals, transition activities and services, and ESY goals, 3. removing barriers to the general education classroom by providing ways to differentiate instruction and modifying curriculum, and 4. training for psychologists regarding evaluating and/or reevaluating students with SLD		