

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

SusQ-Cyber Charter School

240 Market Street Bloomsburg, PA 17815

CEO Signature _____

REVENUES

6000		REVENUE FROM LOCAL SOURCES	\$ 993,654.34
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
6600		FOOD SERVICE REVENUE	
	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	\$ 23,132.00
	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	
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	

	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	
	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
	7330	Health Services (Medical, Dental, Nurse, Act 25)	
	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)	
	8520	Vocational Education	
	8530	Child Nutrition Program	
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	Unassigned	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	
9000		OTHER FINANCING SOURCES	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	
	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	

	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
TOTAL REVENUES			\$ 1,016,786.34

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

SusQ-Cyber Charter School

240 Market Street Bloomsburg PA 17815

CEO Signature _____

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

EXPENDITURES

1000	INSTRUCTION		
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	\$	752,314.90
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	\$	177,391.54
1300	VOCATIONAL EDUCATION		
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY		
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	\$	66,505.07
	2130 Attendance Services		
	2140 Psychological Services		
	2150 Speech Pathology and Audiology Services		
	2160 Social Work Services		
	2170 Student Accounting Services		
	2190 Other Pupil Personnel Services		
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
	2210 Supervision of Educational Media Services		
	2220 Technology Support Services		
	2230 Educational Television Services		
	2240 Computer-Assisted Instruction Support Services		
	2250 School Library Services		
	2260 Instruction and Curriculum Development Services		
	2270 Instructional Staff Professional Development Services		
	2280 Nonpublic Support Services		
2300	SUPPORT SERVICES - ADMINISTRATION		
	2310 Board Services		
	2320 Board Treasurer Services		
	2340 Staff Relations and Negotiations Services		
	2350 Legal Services	\$	2,006.00
	2360 Office of the Superintendent (Executive Director) Services		
	2370 Community Relations Services		

	2380	Office of the Principal Services	
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	\$ 1,935.00
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	\$ 8,175.00
	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	
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	
	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	
	3250	School Sponsored Athletics	
3300		COMMUNITY SERVICES	
	3310	Community Recreation	
	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
3400		SCHOLARSHIPS AND AWARDS	

4000		FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES	
4100		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200		EXISTING SITE IMPROVEMENT SERVICES	
4300		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	
4500		BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600		EXISTING BUILDING IMPROVEMENT SERVICES	
5000		OTHER EXPENDITURES AND FINANCING USES	
5100		DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	
5200		FUND TRANSFERS	
5300		TRANSFERS INVOLVING COMPONENT UNITS	
5400		INTRAFUND TRANSFERS OUT	
5800		SUSPENSE ACCOUNT	
5900		BUDGETARY RESERVE	
TOTAL EXPENDITURES			\$ 1,008,327.51

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

\$ 8,458.83

SUSQ-CYBER CHARTER SCHOOL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

SUSQ-CYBER CHARTER SCHOOL

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
SusQ-Cyber Charter School
240 Market Street, Suite #15
Bloomsburg, PA 17815

We have audited the accompanying financial statements of the governmental activities of SusQ-Cyber Charter School as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Cyber Charter School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the SusQ-Cyber Charter School, as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-9, budgetary comparison information on page 16, and the Schedule of Proportionate Share of the Net Pension Liability and School Contributions on page 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Hemmy, Reel & Solomon

July 16, 2018

SUSQ-CYBER CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS

**SUSQ-CYBER CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS**

This Management's Discussion and Analysis (MD&A) is intended to provide a narrative overview and analysis of the financial activities of the SusQ-Cyber charter school (the "cyber charter school") for the year ended June 30, 2017. The cyber charter school's financial performance is discussed and analyzed within the context of the financial statements and the disclosures that follow. This discussion focuses on the cyber charter school's financial performance as a whole; readers should also review the basic financial statements and the notes thereto to enhance their understanding of the cyber charter school's financial performance.

The MD&A is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in Statement Number 34.

FINANCIAL HIGHLIGHTS

Total net position of the cyber charter school decreased \$9,937 in 2016-17, compared to an increase of \$104,849 in 2015-2016.

Revenues totaled \$1,105,973. Program specific revenues in the form of charges for services accounted for \$1,082,139 or 97.8% of total revenues, grants and contributions accounted for \$20,691 or 1.9%, of total revenues, with general revenues in the amount of \$3,143 or 0.3%, accounting for the balance of the revenues.

The cyber charter school had \$1,115,910 in expenses relating to governmental activities. These expenses were covered by charges for services, operating grants and contributions.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the cyber charter school's basic financial statements. The cyber charter school's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the cyber charter school's finances, in a manner similar to a private-sector business. These statements are prepared using the accrual basis of accounting. The focus of these statements is long-term.

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

The statement of activities presents information showing how the cyber charter school's net position changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The governmental-wide financial statements distinguish functions of the cyber charter school that are principally supported by charges for services. The governmental activities include all of the cyber charter school's basic services which are primarily education services to grades nine through twelve via the internet and/or other emerging technologies. Tuition received from local education agencies (as required by Pennsylvania Act 88 of 2002) finances the majority of these activities.

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The cyber charter school uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of fund financial statements is short-term. Fund financial statements are prepared using the modified accrual basis of accounting. The cyber charter school records all of its financial activity in the general fund which is a governmental fund type.

SUSQ-CYBER CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS

GOVERNMENTAL FUNDS

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the cyber charter school's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand whether there are more or less financial resources available to finance services provided by the cyber charter school. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

NOTES TO THE FINANCIAL STATEMENTS

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

GENERAL FUND BUDGETARY HIGHLIGHTS

The cyber charter school prepares a budget each year for its General Fund according to Pennsylvania law. The budget includes the accounting for all transactions of the cyber charter school. A budgetary comparison of the General Fund is provided in the annual financial report to demonstrate compliance with this budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The cyber charter school adopted the financial reporting model required by GASB Statement No. 34 in 2004. Comparative information showing the current year's operations to the prior year are shown on pages 6 and 7 of this report.

The cyber charter school's total net position at June 30, 2017 was \$(2,118,911). This negative balance is due primarily to the adoption of GASB Statement No. 68 during the fiscal year ended June 30, 2015. The cyber charter school's net pension liability at June 30, 2017 was \$2,081,000, representing its proportionate share of PSERS' net position liability.

SUSQ-CYBER CHARTER SCHOOL
 MANAGEMENT'S DISCUSSION AND ANALYSIS

STATEMENT OF NET POSITION
 FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	GOVERN- MENTAL ACTIVITIES <u>2017</u>	GOVERN- MENTAL ACTIVITIES <u>2016</u>
<u>ASSETS:</u>		
CURRENT ASSETS	\$ 475,344	\$ 687,398
NONCURRENT ASSETS, NET	<u>60,305</u>	<u>84,689</u>
TOTAL ASSETS	<u>\$ 535,649</u>	<u>\$ 772,087</u>
DEFERRED OUTFLOWS	373,051	162,787
<u>LIABILITIES:</u>		
CURRENT LIABILITIES	\$ 151,202	\$ 192,301
NONCURRENT LIABILITIES	<u>2,103,409</u>	<u>2,180,547</u>
TOTAL LIABILITIES	<u>2,254,611</u>	<u>2,372,848</u>
DEFERRED INFLOWS	773,000	671,000
<u>NET ASSETS:</u>		
INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	60,305	84,689
RESTRICTED	-0-	-0-
UNRESTRICTED	<u>(2,179,216)</u>	<u>(2,193,663)</u>
TOTAL NET POSITION	<u>(2,118,911)</u>	<u>(2,108,974)</u>

Total assets at June 30, 2017 decreased \$236,438 from the amount at June 30, 2016. This decrease consisted of a \$212,054 decrease in Current Assets (\$195,736 decrease in cash, \$8,291 increase in Receivables and a \$24,609 decrease in Prepaid Expenses), and a decrease of \$24,384 in Non-Current Assets (\$24,384 decrease in Furniture and Equipment). Total current liabilities at June 30, 2017, decreased \$41,099 from the amount at June 30, 2016. This change consisted of a decrease of \$21,511 in accrued salaries and benefits, an increase of \$1,298 in payroll deductions and withholdings, and a decrease of \$20,886 in accounts payable. Noncurrent liabilities for 2017 include the net pension liability

SUSQ-CYBER CHARTER SCHOOL
 MANAGEMENT'S DISCUSSION AND ANALYSIS

of \$2,081,000, compensated absences of \$14,175, and other post-employment benefits of \$8,234. Net Position at June 30, 2017 decreased \$9,937 from the June 30, 2016 amount. This change in net position for the '16-'17 year agrees to the amount as reported on the Statement of Activities.

The following table shows the activities that affected the change in net position for the fiscal year ended June 30, 2017.

**STATEMENT OF ACTIVITIES
 FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

	GOVERN- MENTAL ACTIVITIES <u>2017</u>	GOVERN- MENTAL ACTIVITIES <u>2016</u>
REVENUES:		
PROGRAM REVENUES:		
CHARGES FOR SERVICES	\$1,082,139	\$1,218,236
OPERATING GRANTS AND CONTRIBUTIONS	20,691	17,909
GENERAL REVENUES:		
OTHER	<u>3,143</u>	<u>24,324</u>
TOTAL REVENUES	<u>1,105,973</u>	<u>1,260,469</u>
PROGRAM EXPENSES:		
INSTRUCTION	631,311	727,851
INSTRUCTIONAL STUDENT SUPPORT	22,362	55,542
ADMINISTRATION AND FINANCIAL SUPPORT SERVICES	404,825	326,251
OPERATION AND MAINTENANCE OF PLANT SERVICES	<u>57,412</u>	<u>45,976</u>
TOTAL EXPENSES	<u>1,115,910</u>	<u>1,155,620</u>
Change in net position	(9,937)	104,849
Net position, beginning	<u>(2,108,974)</u>	<u>(2,213,823)</u>
Net position, ending	<u>\$ (2,118,911)</u>	<u>\$ (2,108,974)</u>

SUSQ-CYBER CHARTER SCHOOL
 MANAGEMENT'S DISCUSSION AND ANALYSIS

Total revenue decreased \$154,496 for the year ended June 30, 2017. Charges for services decreased \$136,097 (11.17% decrease over the prior year.) Operating grants and contributions increased approximately \$2,782. Federal IDEA funding increased \$2,782 from the prior year. Other revenue decreased \$21,181. This decrease is mainly attributed to a refund of prior year expenditures for the year ended June 30, 2016. Total expenses decreased \$39,710 for the year ended June 30, 2017.

CAPITAL ASSETS

The Cyber charter school's investment in capital assets for its governmental and business-type activities as of June 30, 2017 and June 30, 2016 is summarized below.

	<u>GOVERNMENTAL ACTIVITIES</u>	
	<u>2017</u>	<u>2016</u>
FURNITURE AND EQUIPMENT	<u>800,356</u>	<u>798,694</u>
LESS ACCUMULATED DEPRECIATION	<u>(740,051)</u>	<u>(714,005)</u>
NET	<u>\$ 60,305</u>	<u>\$ 84,689</u>

STRATEGIC PLAN

The SusQ-Cyber charter school continues to execute the elements of its mission statement, which is to use the internet or other emerging technologies to deliver a personalized educational program to learners who express the desire and/or demonstrate the need for a non-traditional, flexible delivery of curriculum – a “school without walls.”

SUSQ-CYBER CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS

REQUESTS FOR INFORMATION

Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Chief Executive Officer, SusQ-Cyber charter school, 240 Market Street, Suite 15, Box 1A Bloomsburg, PA 17815.

SusQ-Cyber Charter School
Statement of Net Position
June 30, 2017

	<u>Governmental</u>
<i>Assets:</i>	
Current assets:	
Cash and cash equivalents (Note 2)	\$ 372,921
Due from governments (Note 3)	95,438
Prepaid expenses (Note 4)	3,002
Other current assets	3,983
Total current assets	475,344
Noncurrent assets:	
Furniture and equipment - net (Note 5)	60,305
Total noncurrent assets	60,305
Total Assets	535,649
<i>Deferred Outflows of Resources:</i>	
Pensions, net of accumulated amortization (Note 8)	373,051
<i>Liabilities:</i>	
Current liabilities:	
Accounts payable	6,353
Accrued salaries and benefits (Note 7)	135,901
Payroll deductions and withholdings	8,948
Total current liabilities	151,202
Noncurrent liabilities:	
Net Pension Liability (Note 8)	2,081,000
Long-term portion of compensated absences (Note 6)	14,175
Other Post Employment Benefits (Note 9)	8,234
Total noncurrent liabilities	2,103,409
Total Liabilities	2,254,611
<i>Deferred Inflows of Resources:</i>	
Pensions, net of amortization (Note 8)	773,000
<i>Net Position:</i>	
Net Investment in Capital Assets	60,305
Unrestricted	(2,179,216)
Total Net Position	(2,118,911)

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

SusQ-Cyber Charter School
Statement of Activities
For the Year Ended June 30, 2017

Functions/Programs	Expenses	Indirect Expenses Allocation	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<i>Governmental Activities:</i>								
Instruction	\$ 631,311	\$ -	\$ 613,232	\$ 20,691	\$ -	\$ 2,612	\$ -	\$ 2,612
Instructional Student Support	22,362	-	38,866	-	-	16,504	-	16,504
Admin. & Financial Support Serv.	404,825	-	381,387	-	-	(23,438)	-	(23,438)
Operation & Maint. of Facilities	57,412	-	48,654	-	-	(8,758)	-	(8,758)
Total Governmental Activities	1,115,910	-	1,082,139	20,691	-	(13,080)	-	(13,080)
<i>Business-type Activities:</i>								
	-	-	-	-	-	-	-	-
Total Primary Government	\$ 1,115,910	\$ -	\$ 1,082,139	\$ 20,691	\$ -	\$ (13,080)	\$ -	\$ (13,080)
<i>General revenues:</i>								
Refund of prior years expenditures						-	-	-
Miscellaneous income						3,143	-	3,143
Total general revenues, special items, extraordinary items and transfers						3,143	-	3,143
Change in Net Position						(9,937)	-	(9,937)
Net Position - beginning						(2,108,974)	-	(2,108,974)
Net Position - ending						\$ (2,118,911)	\$ -	\$ (2,118,911)

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

SusQ-Cyber Charter School
 Balance Sheet - Governmental Funds
 June 30, 2017

	<u>General Fund</u>
<i>ASSETS</i>	
Cash and cash equivalents	\$ 372,921
Due from governments	95,438
Prepaid expenses	3,002
Other current assets	<u>3,983</u>
Total Assets	<u>\$ 475,344</u>
 <i>LIABILITIES AND FUND BALANCES</i>	
<i>LIABILITIES</i>	
Accounts payable	\$ 6,353
Accrued salaries and benefits	135,901
Payroll deductions and withholdings	<u>8,948</u>
Total Liabilities	151,202
 <i>FUND BALANCES</i>	
Restricted fund balance	-
Committed fund balance	300,000
Unassigned fund balance	<u>24,142</u>
Total Fund Balance	<u>324,142</u>
Total Liabilities & Fund Balance	<u>\$ 475,344</u>

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

SusQ-Cyber Charter School
 Reconciliation of the Governmental Funds Balance Sheet
 to the Statement of Net Position
 June 30, 2017

Total Fund Balances - Governmental Funds	\$	324,142
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital Assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of assets is \$800,356, and the accumulated depreciation is \$740,051.		60,305
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Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Long-term liabilities at year-end consist of:

Compensated absences		(14,175)
Other Post Employment Benefits		(8,234)
Net Pension Liability		(2,081,000)

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

Deferred outflows of resources related to pensions		373,051
Deferred inflows of resources related to pensions		<u>(773,000)</u>

Total Net Position- Governmental Activities	\$	<u>(2,118,911)</u>
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The accompanying notes are an integral part of these financial statements.

SusQ-Cyber Charter School
Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
For the Year Ended June 30, 2017

	<u>General Fund</u>
<i>REVENUES</i>	
Local Sources	\$ 1,105,973
Total Revenues	1,105,973
<i>EXPENDITURES</i>	
Instruction	723,615
Support Services	553,313
Total Expenditures	1,276,928
Excess of Expenditures Over Revenues	(170,955)
Net Change in Fund Balances	(170,955)
Fund Balance - July 1, 2016	495,097
Fund Balance - June 30, 2017	\$ 324,142

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

SusQ-Cyber Charter School
 Reconciliation of the Governmental Funds
 Statement of Revenues, Expenditures and Changes in Fund Balance
 to the Statement of Activities
 For the Year Ended June 30, 2017

Total net change in fund balances - governmental funds \$ (170,955)

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amounts by which depreciation exceeds capital outlays in the period.

Depreciation expense	(27,644)
Capital outlays	3,260
Change in compensated absences	(5,682)
Change in Other Post Employment Benefits	(2,180)

Governmental funds report cyber charter school pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.

Pension contributions- governmental funds	153,264
Proportionate share of pension expense less net amortization of deferred amounts from changes in proportion	<u>40,000</u>

Change in net position of governmental activities	<u><u>\$ (9,937)</u></u>
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The accompanying notes are an integral part of these financial statements.

SusQ-Cyber Charter School
Statement of Revenues, Expenditures and Changes in Fund Balances-
Budget and Actual- General Fund
For the Year Ended June 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>REVENUES</i>				
Local sources	\$ 1,156,651	\$ 1,156,651	\$ 1,105,973	\$ (50,678)
State sources	2,100	2,100	-	(2,100)
Total Revenues	1,158,751	1,158,751	1,105,973	(52,778)
<i>EXPENDITURES</i>				
Regular education programs	555,991	555,991	586,299	(30,308)
Special education programs	163,994	163,994	137,317	26,677
Other Instructional Programs	500	500	-	500
Pupil personnel support services	53,691	53,691	45,862	7,829
Instructional staff support serv.	2,300	2,300	-	2,300
Administrative & Business services	327,134	327,134	336,376	(9,242)
Operation & maint. of facilities	40,470	40,470	57,412	(16,942)
Central & other support services	100,444	100,444	113,662	(13,218)
Total Expenditures	1,244,524	1,244,524	1,276,928	(32,404)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(85,773)	(85,773)	(170,955)	(85,182)
<i>OTHER FINANCING SOURCES (USES)</i>				
Budgetary reserve	-	-	-	-
Net Change in Fund Balances	(85,773)	(85,773)	(170,955)	(85,182)
Fund Balance - July 1, 2016	495,097	495,097	495,097	-
Fund Balance - June 30, 2017	\$ 409,324	\$ 409,324	\$ 324,142	\$ (85,182)

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

SUSQ-CYBER CHARTER SCHOOL
A.U.N. 1-16-49-313-0
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

**1. NATURE OF OPERATIONS AND SUMMARY OF
SIGNIFICANT ACCOUNTING POLICIES**

The major accounting principles and practices followed by the SusQ-Cyber Charter School (the cyber charter school) are summarized below:

NATURE OF OPERATIONS

The SusQ-Cyber Charter School is chartered under Pennsylvania Act 88 of 2002 by the Pennsylvania Department of Education to provide education to students from grades nine through twelve via the internet and/or other emerging technologies.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the cyber charter school conform to generally accepted accounting principles for local government units. The more significant accounting policies are summarized below:

REPORTING MODEL CHANGE

In June 1999, the Governmental Accounting Standards Board ("GASB") issued Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* ("GASB 34"). GASB 34 requires significant changes including the preparation of full accrual financial statements on a government-wide basis, the addition of a management discussion and analysis section providing an overall analysis of the cyber charter school's financial position and results of operations, and a change in focus of the fund financial statements to major funds.

In June 2001, GASB issued Statements No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus*, which amended GASB 34 by clarifying or modifying certain of its provisions and Statement No. 38, *Certain Financial Statement Note Disclosures*, which modified, established or rescinded certain financial statement disclosure requirements.

The cyber charter school was required to adopt GASB 34, 37 and 38 in its 2004 fiscal year. Accordingly, the accompanying financial statements and notes thereto reflect the changes required by these statements.

The cyber charter school adopted Statement of Governmental Accounting Standards (GASB Statement) No. 68, *Accounting and Financial Reporting for Pensions- an amendment of GASB Statement No. 27* in the fiscal year ended June 30, 2015. The School District also adopted the provisions of GASB Statement No. 71, *Pension Transition for Contributions made Subsequent to the Measurement Date- an amendment of GASB Statement No. 68*.

REPORTING ENTITY

The reporting entity has been defined in accordance with the criteria established in Statement 14 issued by the Governmental Accounting Standards Board ("GASB"). The specific criteria used in determining whether other organizations should be included in the cyber charter school's financial reporting entity are financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

As defined above, there are no other related organizations that should be included in the cyber charter school's financial statements, nor is the cyber charter school considered a component unit of another government.

BASIS OF PRESENTATION – GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements include the statement of net position and the statement of activities. These financial statements report financial information for the cyber charter school as a whole on a full accrual, economic resource basis. The cyber charter school's activities are reported in the general fund and are classified as governmental activities. The cyber charter school does not have business-type activities.

The statement of activities reports the expenses of a given function or program offset by program revenues directly connected with that function or program. Program revenues include (1) charges for services to users of the cyber charter school's services, (2) operating grants and contributions that finance annual operating activities and (3) capital grants and contributions that fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. Other revenue sources not properly included with program revenues are reported as general revenues.

BASIS OF PRESENTATION – FUND FINANCIAL STATEMENTS

The accounts of the cyber charter school are organized on the basis of funds, each of which constitutes a separate accounting entity. The operations of each fund are accounted for within a separate set of self-balancing accounts that comprises its assets, liabilities, fund balances, revenues, and expenditures/expenses. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent.

The only fund that the cyber charter school uses is the general fund, which is a governmental fund type. All governmental functions of the cyber charter school are financed through this fund. The acquisition, use, and balances of the cyber charter school's expendable financial resources and the related liabilities are accounted for through this fund.

MEASUREMENT FOCUS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are prepared using the economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of the cyber charter school are included on the statement of net position. The statement of activities presents increases (i.e., revenues) and decreases (i.e., expenses) in the cyber charter school's net total position.

FUND FINANCIAL STATEMENTS

Governmental funds are accounted for using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

ACCRUAL BASIS

Government-wide financial statements are prepared using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. Grant revenue is recognized when grantor eligibility requirements are met.

MODIFIED ACCRUAL BASIS

Governmental funds use the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. A one-year availability period is used for revenue recognition for all governmental fund revenues. Expenditures, other than principal and interest on long-term debt, compensated absences and claims and judgments, are recorded when the related fund liability is incurred. Principal and interest on long-term debt, compensated absences and claims and judgments are recorded as fund liabilities when due and unpaid.

The cyber charter school applies all relevant GASB pronouncements and applicable Financial Accounting Standards Board ("FASB") pronouncements issued on or before November 30, 1989, unless they conflict with GASB pronouncements. The cyber charter school does not apply FASB pronouncements issued after November 30, 1989.

ALLOCATION OF INDIRECT EXPENSES

The cyber charter school does not allocate any indirect costs including depreciation,

BUDGETS AND BUDGETARY ACCOUNTING

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

ENCUMBRANCES

Encumbrances accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in governmental funds. Encumbrances at year-end are reported as reservations of fund balance since they do not constitute expenditures or liabilities but serve as authorization for expenditures in the subsequent year. At June 30, 2017, the cyber charter school had no outstanding encumbrances.

CASH AND INVESTMENTS

Cash and investments consist of cash and deposits held in liquid asset funds. All are carried at cost, which approximate fair value.

CAPITAL ASSETS

General capital assets are those assets (primarily computers) resulting from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

All capital assets are stated at cost, net of accumulated depreciation. The cyber charter school capitalizes all asset purchases. All capital assets are depreciated. Depreciation is computed using the straight-line method over an estimated useful life of five years.

The cyber charter school does not have any infrastructure capital assets.

COMMITTED FUND BALANCE

In the fund financial statements, committed fund balances represent tentative management plans that are subject to change. These amounts are committed by the Board of Trustees.

COMPENSATED ABSENCES

Accumulated compensated absences consist of vacation days payable and unused sick days attributable to all full-time employees.

VACATION

Full-time cyber charter school employees are credited with vacation at rates that vary with length of service and/or job classification. Vacation may be taken or accumulated within certain limits and is paid prior to retirement or termination at the employee's then current rate of pay.

SICK LEAVE AND PERSONAL LEAVE

Effective with the 2011-12 school year, the board of trustees approved the following sick leave policy:

All professional staff will be credited with ten days sick days per year.

All 12-month employees will be credited with twelve sick days per year.

Any unused days will be carried over to the next fiscal year.

Any employee retiring will be paid for accumulated sick days at the rate of \$50.00 per day to a maximum of \$1,000.00. Remaining accumulated days may be donated to the sick leave bank.

CASH FLOWS

The cyber charter school considers highly liquid short-term instruments purchased with a maturity of three months or less (excluding certain short-term instruments which are classified as investments) to be cash equivalents.

NET POSITION

Net position represents the difference between assets and liabilities in the entity-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation.

USE OF ESTIMATES

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

SUBSEQUENT EVENTS

Management has evaluated subsequent events through July 16, 2018, the date on which the financial statements were available to be issued.

2. CASH AND INVESTMENTS

CASH AND CASH EQUIVALENTS

Custodial credit risk is the risk that in the event of a bank failure, the cyber charter school's deposits may not be returned. The deposit policy of the cyber charter school adheres to state statutes and prudent business practice. Cash equivalents are defined as short-term, highly liquid investments that are readily convertible to known amounts of cash and include investments with original maturities of three months or less. Cash and cash equivalents consist of demand deposits at a financial institution. The market values of deposits are equal to the cost of the deposits.

At June 30, 2017, the carrying amount of the cyber charter school's deposits was \$372,921 and the bank balance was \$433,199. The total bank balance that was insured by federal depository insurance was \$250,000 ("category 1 risk" pursuant to GASB No. 3). The remaining balance was covered by securities pledged by the financial institution for such funds, but not held in the cyber charter school's name ("category 3 risk" pursuant to GASB No. 3).

INVESTMENTS

The cyber charter school had no investments at June 30, 2017.

3. DUE FROM OTHER GOVERNMENTS

Amounts due from other governments represent receivables for revenues earned by the cyber charter school. At June 30, 2017, the total amount due from other local governments is \$95,438.

4. PREPAID EXPENSES

Prepaid expenses at June 30, 2017 consist of:

Insurance	\$ 908
Instructional Expenses	1,594
Prepaid Postage	500
	<u>\$ 3,002</u>

5. FURNITURE & EQUIPMENT

Fixed asset activity for the fiscal year ending June 30, 2017 is as follows:

Cost, July 1, 2016	\$798,694
Purchases	3,260
Disposals	<u>(1,598)</u>
Cost, June 30, 2017	\$800,356
Less accumulated depreciation	<u>\$(740,051)</u>
Furniture & Equipment, net	<u>\$ 60,305</u>

Depreciation Expense for the fiscal year ending June 30, 2017 is \$27,644.

6. COMPENSATED ABSENCES

The cyber charter school's compensated absences for the fiscal year ending June 30, 2017 are \$14,175.

The cyber charter school pays its compensated absences from the general fund.

7. ACCRUED SALARIES AND BENEFITS

Accrued salaries and benefits totaling \$135,901 represent employees' wages and applicable employer paid benefits for services during the 2016-17 fiscal year that were paid after June 30, 2017.

8. PENSION PLAN

PENSIONS

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

GENERAL INFORMATION ABOUT THE PENSION PLAN

PLAN DESCRIPTION

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

BENEFITS PROVIDED

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least 1 year of credited service; (b) age 60 with 30 or more years of credited service; or (3) 35 or more years of service regardless of age. Act 120 of 2010 (act 120) preserves the benefits of existing members and introduced benefit reductions for individuals who become new members on or after July 1, 2011. Act 120 created two new membership classes, Membership Class T-E (Class T-E) and Membership Class T-F (Class T-F). To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of 3 years of service or attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service. Benefits are generally equal to 2% or 2.5%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service. For members whose membership started prior to July 1, 2011, after completion of five years of service, a member's right to the defined benefits is vested and early retirement benefits may be elected. For Class T-E and Class T-F members, the right to benefits is vested after ten years of service.

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

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

CONTRIBUTIONS

Member Contributions:

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

Members who joined the System on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25% (Membership Class T-C) or at 7.50% (Membership Class T-D) of the member's qualifying compensation.

Members who joined the System after June 30, 2001 and before July 1, 2011, contribute at 7.50% (automatic Membership Class T-D). For all new hires and for members who elected Class T-D membership, the higher contribution rates began with service rendered on or after January 1, 2002.

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

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Employer Contributions:

The cyber charter school's contractually required contribution rate for fiscal year ended June 30, 2017 was 29.20% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the District were \$153,264 for the year ended June 30, 2017.

PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

At June 30, 2017, the cyber charter school reported a liability of \$2,081,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by rolling forward the System's total pension liability as of June 30, 2015 to June 30, 2016. The cyber charter school's proportion of the net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2016, the cyber charter school's proportion was 0.0042 percent, which was a decrease of 0.0008 from its proportion measured as of June 30, 2015.

At June 30, 2017, the cyber charter school reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -0-	\$ 17,000
Changes in assumptions	75,000	-0-
Net difference between projected and actual investment earnings	116,000	-0-
Changes in proportions	-0-	756,000
Difference between employer contributions and proportionate share of total contributions	28,787	-0-
Contributions subsequent to the measurement date	<u>153,264</u>	<u>-0-</u>
	<u>\$ 373,051</u>	<u>\$ 773,000</u>

SUSQ-CYBER CHARTER SCHOOL
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JUNE 30, 2017

\$153,264 reported as deferred outflows and inflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2018	\$ (210,220)
2019	(210,220)
2020	(116,175)
2021	(16,598)
2022	-0-
Thereafter	-0-

Actuarial assumptions:

The total pension liability as of June 30, 2016, was determined by rolling forward the System's total pension liability as of the June 30, 2015 to June 30, 2016 using the following actuarial assumptions, applied to all periods included in the measurement:

Changes in assumptions used in measurement of the Total Pension Liability beginning June 30, 2016

- The Investment Rate of Return was adjusted from 7.50% to 7.25%.
- The inflation assumption was decreased from 3.0% to 2.75%.
- Salary growth changed from an effective average of 5.50%, which was comprised of inflation of 3.00%, real wage growth and for merit or seniority increases of 2.50%, to an effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.
- Mortality rates were modified from the RP-2000 Combined Healthy Annuitant Tables (males and female) with age set back 3 years for both males and females to the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale. For disabled annuitants, the RP-2000 Combined Disabled Tables (male and female) with age set back 7 years for males and 3 years for females to the RP-2014 Mortality Table for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale. The actuarial assumptions used in the June 30, 2016 valuation were based on the experience study that was performed for the five-year period ending June 30, 2015. The recommended assumption changes based on this experience study were adopted by the Board at its June 10, 2016 Board meeting, and were effective beginning with the June 30, 2016 actuarial valuation.

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global public equity	22.5%	5.3%
Fixed Income	28.5%	2.1%
Commodities	8.0%	2.5%
Absolute Return	10.0%	3.3%
Risk Parity	10.0%	3.9%
Infrastructure/ MLPs	5.0%	4.8%
Real Estate	12.0%	4.0%
Alternative Investments	15.0%	6.6%
Cash	3.0%	0.2%
Financing (LIBOR)	<u>(14.0%)</u>	0.5%
	<u>100%</u>	

The above was the Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2016.

Discount rate

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

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate

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

	1% Decrease <u>6.25%</u>	Current Discount Rate <u>7.25%</u>	1% Increase <u>8.25%</u>
District's proportionate share of the net pension liability	\$2,546,000	2,081,000	\$1,691,000

Pension plan fiduciary net position

Detailed information about PSERS' fiduciary net position is available in PSERS Comprehensive Annual Financial Report which can be found on the System's website at www.psers.state.pa.us.

9. OTHER POST-EMPLOYMENT BENEFITS

Plan Description:

The cyber charter school provides a defined benefit post employment healthcare benefit, which provides medical benefits to eligible retirees and their spouses. Coverage is provided until the retiree is eligible for Medicare or until the retiree's death, whichever is earlier.

All employees are eligible after retirement with 30 years of PSERS service or upon superannuation retirement (age 60 with 30 years of service, age 62 with 1 year of service, or 35 years of service, regardless of age). In order to obtain coverage, retired employees must provide payment equal to the premium determined for the purpose.

The plan's coverage includes medical, prescription drug, and dental & vision coverage for retiree', spouse and dependents. This coverage is provided as an option through PSERS and is not a liability on the fund financial statements of the cyber charter school.

Funding Policy:

As of June 30, 2017, the cyber charter school has no designations to fund this liability.

Funding Progress:

As of July 1, 2015, the date of the most recent actuarial report, the actuarial accrued liability for benefits was \$18,897, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$563,310 and the ratio of the unfunded actuarial accrued liability to the covered payroll was 3.35%.

The actuarial valuation of an ongoing plan involves estimates of the value of the reported amounts and assumptions about the probability of occurrences of events far into the future. Examples include assumptions about future employment and mortality. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revisions as actual results are compared with past expectations and new estimates are made into the future.

Actuarial Methods and Assumptions

Projections of benefits for financial purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial accrued liabilities and the actual value of assets, consistent with the long-term perspective of the calculations. In the July 1, 2015 actuarial valuation, the following actuarial assumptions were used:

Interest	4.5% compounded annually net of investment expenses
Amortization Method	Level dollar method at the valuation interest rate
Amortization Period	30 Years

Salary Increases are composed of a 2.5% cost of living adjustment, 1% real wage growth, and for teachers and administrators a merit increase which varies by age from 2.75% to .25%

Actuarial Valuation Cost Method- Entry Age Normal

Annual OPEB Cost and NET OPEB Obligations

The cyber charter school's annual other Post-employment (OPEB) cost (expenses) is calculated based on the annual required contribution of the employer (ARC). The ARC represents a level of fund that, if paid on an ongoing basis, is projected to cover normal costs each year and to amortize any unfunded actuarial liabilities over a

period not to exceed thirty years. The following table shows the components of the charter school's annual OPEB cost for the year, the amount contributed to the plan and the changes in the charter school's net OPEB obligation.

Annual OPEB Cost	
Normal Cost	\$ 1,120
Amortization of Unfunded Actuarial Accrued Liability	1,160
Estimated Interest on Net OPEB Obligation	272
Estimated Funding Adjustment	<u>(372)</u>
ANNUAL OPEB COST	<u>\$ 2,180</u>
Net OPEB Obligation (Liability)	
Normal OPEB Obligation for year needed June 30, 2016	\$ 6,054
OPEB Cost for the year ended June 30, 2017	<u>2,180</u>
NET OPEB OBLIGATION (LIABILITY)	<u>\$ 8,234</u>

10. SIGNIFICANT GROUP CONCENTRATIONS OF CREDIT RISK

The cyber charter school grants credit to various local education associations during the ordinary course of its operations. The ability of each of the cyber charter school's debtors to honor their obligations to the cyber charter school is dependent upon economic and other factors affecting these entities. Should sending districts fail to remit tuition payments to the cyber charter school, payment is made to the cyber charter school directly from the Pennsylvania Department of Education.

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION
LIABILITY AND SCHOOL CONTRIBUTIONS

	<u>2017</u>	<u>2016</u>	<u>2015</u>
PROPORTIONATE SHARE OF THE NET PENSION LIABILITY			
Cyber Charter School's Proportion of the Net Pension Liability	0.0042%	0.0050%	0.0062%
Cyber Charter School's Proportionate Share of Net Pension Liability	2,081,000	2,166,000	2,454,000
Cyber Charter School's Covered-Employee Payroll	550,074	642,393	796,122
Cyber Charter School's Proportionate Share of the Net Pension Liability as a Percentage of Covered-Employee Payroll	378.31%	337.18%	308.24%
CYBER CHARTER SCHOOL'S CONTRIBUTIONS			
Statutorily Required Contribution	153,264	148,572	136,252
Contributions in Relation to the Statutorily Required Contribution	<u>-153,264</u>	<u>-148,572</u>	<u>-136,252</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Cyber Charter School's Covered-Employee Payroll	550,074	642,393	796,122
Contributions as a Percentage of Covered-Employee Payroll	27.86%	23.13%	17.11%

The Cyber Charter School adopted GASB 68 on a prospective basis in 2015; therefore, only three years are present in the above schedule.

This schedule is presented to show information for 10 years. Until information for the full 10-year period is available, information will be presented for the years it is available.

The Public School Employees' Retirement System Trust Fund's net pension liability and associated amounts are measured annually at June 30, based on an actuarial valuation as of the previous June 30. The Cyber Charter School's contributions and related ratios represent cash contributions and any related accruals that coincide with the School's fiscal year ending June 30.

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: Susq-Cyber CS

Chief Executive Officer: Ms. Patricia Leighow

Special Education Director/Coordinator: Karin Shipman

BSE Special Education Adviser: Deb Sotack

Date of Report: August 09, 2017

Date Final Report Sent to LEA: April 25, 2014

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: May 22, 2014

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.			
Y						5. FSA-DISPUTE RESOLUTION (DUE PROCESS HEARING DECISION IMPLEMENTATION) Standard: The LEA uses dispute resolution processes for program improvement.			
		X				8. FSA-PROCEDURAL REQUIREMENTS FOR SUSPENSION Standard: The LEA adheres to procedural requirements in suspending students with disabilities.			
Y						10. FSA-INDEPENDENT EDUCATIONAL EVALUATION Standard: The LEA documents a procedure for responding to requests made by parents for an independent educational evaluation at public expense.			
Y						11A. FSA-LEAST RESTRICTIVE ENVIRONMENT Standard: The LEA's continuum of special education services supports the availability of LRE under 34 CFR Part 300.			
Y						12. FSA-EXTENDED SCHOOL YEAR SERVICES			
Y						13. FSA-RELATED SERVICE INCLUDING PSYCHOLOGICAL COUNSELING			
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
					2 0 0 2 2 1	Always Sometimes Rarely Never Don't Know Does not Apply			
					2 0 0 2 3 0	P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum. Always Sometimes Rarely Never Don't Know Does not Apply			
Y						18. FSA-SURROGATE PARENTS (STUDENTS REQUIRING) Standard: The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.			
Y						19. FSA-PERSONNEL TRAINING Standard: In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.			
						INTERVIEW RESULTS (General & Special Education Teacher)			
10	0	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
4	6	0				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
9	1	0				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			
10	0	0				GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
10	0	0				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
		X				20. FSA-INTENSIVE INTERAGENCY APPROACH Standard: The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.			
Y						21. FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION Standard: The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation			
						Topical Area 2: Delivery of Service			
Y						17. FSA-PUBLIC SCHOOL ENROLLMENT Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						17B. FSA-PUBLIC SCHOOL ENROLLMENT Standard: Timely provision of FAPE for students who transfer public agencies within state, and from another state.			
Y						22. FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION Standard: LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						23. FSA-EDUCATIONAL BENEFIT REVIEW Standard: The IEP meets procedural compliance and is reasonably calculated to enable the child to advance appropriately toward attaining their annual goals.			
						CLASSROOM OBSERVATIONS			
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)			
					5 2 0 0 0 0	P 55. My child does classroom work in a regular classroom with students without disabilities. Always Sometimes Rarely Never Don't Know Does not Apply			
						P 56. My child participates or has the opportunity to participate in school activities other than classroom work, including extra-curricular activities, with students without disabilities.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					5 0 1 0 1 0	Always Sometimes Rarely Never Don't Know Does not Apply			
					2 1 1 2 1 0	P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled. Always Sometimes Rarely Never Don't Know Does not Apply			
					5 0 0 1 1 0	P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel. Always Sometimes Rarely Never Don't Know Does not Apply			
10	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?			
10	0	0				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
10	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?			
10	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
4	0	6				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
6	4	0				GE 80. Is the student making progress within the general education curriculum?			
9	1	0				GE 80a. In your opinion, is this student benefiting from participation in your general education classroom?			
0	0	1				GE 80b. If yes, in what ways?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Peer interaction, motivation. Peer interaction, improved socialization, seeing others struggle with the same problems. Interaction, class discussion, peer assistance & peer contributions. Interaction with others. Interaction with others. Interaction with others. Class instruction/peers. Class interaction/peers. Interacting with other students.			
0	0	9				GE 80c. If no, what does this student need that he/she is not receiving in your class? Not attending to assignments.			
10	0	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
10	0	0				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10				GE 85b. If no, what training or support would assist you?			
10	0	0				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
10	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
10	0	0				SE 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?			
0	3	7				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	10				SE 95c. If yes, what reasons were discussed for recommending removal?			
0	0	10				SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided?			
10	0	0				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?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
10	0	0				SE 97. Have necessary supports been offered and/or provided to enable that participation?			
1	0	9				SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?			
10	0	0				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
1	9	0				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			
2	0	8				SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom?			
						Topical Area 3: Performance Indicators			
Y						5A. FSA-EFFECTIVE USE OF DISPUTE RESOLUTION Standard: The LEA uses dispute resolution processes for program improvement.			
Y						6. FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.			
	N					7. FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.	The LEA will submit an improvement plan that addresses drop out rates. EVIDENCE OF CHANGE: The Charter School will provide to the Advisor a copy of the Improvement Plan before 7/25/2014.	04/25/2015 Charter School resources; IU & PaTTAN resources are available if requested.	09/17/2014
		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	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						11. FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP) Standard: Students with disabilities are provided for in the least restrictive environment			
Y						16. FSA-PARTICIPATION IN PSSA AND PASA (SPP) Standard: The LEA's population of students who participate in state assessment is comparable with the state data.			
Y						16A. FSA-DISTRICT-WIDE ASSESSMENT			
						Topical Area 4: Evaluation and Reevaluation Process and Content			
						CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION			
						PERMISSION TO EVALUATE (File Reviews)			
1	0	9				FR 153. PTE-Consent Form is present in the student file			
1	0	9				FR 154. Demographic data			
1	0	9				FR 155. Reason(s) for referral for evaluation			
1	0	9				FR 156. Proposed types of tests and assessments			
1	0	9				FR 157. Contact person's name and contact information			
1	0	9				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			
1	0	9				FR 159. Parent has selected a consent option			
1	0	9				FR 159a. NOREP/Prior Written Notice was issued			
						PERMISSION TO REEVALUATE (File Reviews)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	2	3			29%	FR 194. PTRE-Consent Form is present in the student file	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
5	0	5				FR 195. Demographic data			
5	0	5				FR 196. Reason for reevaluation			
5	0	5				FR 197. Types of assessment tools, tests and procedures to be used			
5	0	5				FR 198. Contact person's name and contact information			
4	1	5			20%	FR 199. Parent has selected a consent option	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
5	0	5				FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
5	2	3			29%	FR 200a. NOREP/Prior Written Notice was issued	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
						AGREEMENT TO WAIVE REEVALUATION (File Reviews)			
0	0	10				FR 201. Agreement to Waive Reevaluation is present in the student file			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 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	10				FR 203. Reason reevaluation is not necessary at this time is included			
0	0	10				FR 204. Contact person's name and contact information			
0	0	10				FR 205. Parent has selected a consent option			
0	0	10				FR 206. Parent signature			
						EVALUATION REPORT (INITIAL) (File Reviews)			
1	0	9				FR 160. ER is present in the student file			
1	0	9				FR 161. Evaluation was completed within timelines			
1	0	9				FR 162. A copy of the ER was disseminated to parents at least 10 school days prior to meeting of the IEP team (unless this requirement is waived by parent in writing)			
1	0	9				FR 163. Demographic data			
1	0	9				FR 164. Date report was provided to parent			
1	0	9				FR 165. Reason(s) for referral			
1	0	9				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
1	0	9				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
1	0	9				FR 168. Teacher observations and observations by related service providers, when appropriate			
1	0	9				FR 169. Recommendations by teachers			
1	0	9				FR 170. The student's physical condition (including health, vision, hearing); social or cultural background; and adaptive behavior relevant to the student's suspected disability and potential need for special education			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 171. Assessments, including when appropriate, current classroom based assessments, aptitude and achievement tests; local and/or state assessments; behavioral assessments; vocational technical education assessment results; interests, preferences, aptitudes (for secondary transition); etc.			
1	0	9				FR 172. If an assessment is not conducted under standard conditions, description of the extent to which it varied from standard conditions (including if the assessment was given in the student's native language or other mode of communication)			
1	0	9				FR 173. Lack of appropriate instruction in reading			
1	0	9				FR 174. Lack of appropriate instruction in math			
1	0	9				FR 175. Limited English proficiency			
1	0	9				FR 176. Present levels of academic achievement			
1	0	9				FR 177. Present levels of functional performance			
1	0	9				FR 178. Behavioral information			
1	0	9				FR 179. Conclusions			
1	0	9				FR 180. Disability Category			
1	0	9				FR 181. Recommendations for consideration by the IEP team			
1	0	9				FR 182. Evaluation Team Participants documented			
1	0	9				FR 183. For students evaluated for SLD documentation of Agree/Disagree			
1	0	9				FR 184. Documentation that the student does not achieve adequately for age, etc.			
1	0	9				FR 185. Indication of process(es) used to determine eligibility			
1	0	9				FR 186. Instructional strategies used and student-centered data collected			
1	0	9				FR 187. Educationally relevant medical findings, if any			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 188. Effects of the student's environment, culture, or economic background			
1	0	9				FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
1	0	9				FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
1	0	9				FR 191. Observation in the student's learning environment			
1	0	9				FR 192. Other data if needed			
1	0	9				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						REEVALUATION REPORT (File Reviews)			
9	0	1				FR 207. RR is present in the student file			
8	0	2				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)			
9	0	1				FR 209. A copy of the RR was disseminated to parents at least 10 school days prior to the meeting of the IEP team (unless this requirement was waived by a parent in writing)			
9	0	1				FR 210. Demographic data			
9	0	1				FR 211. Date IEP team reviewed existing evaluation data			
9	0	1				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
9	0	1				FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
9	0	1				FR 214. Aptitude and achievement tests			
9	0	1				FR 215. Current classroom based assessments and local and/or state assessments			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	2				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
8	0	2				FR 217. Teacher recommendations			
9	0	1				FR 218. Lack of appropriate instruction in reading			
8	1	1			11%	FR 219. Lack of appropriate instruction in math	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
7	1	2			13%	FR 220. Limited English proficiency	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
9	0	1				FR 221. Conclusion regarding need for additional data is indicated			
7	0	3				FR 222. Reasons additional data are not needed are included			
8	1	1			11%	FR 223. Determination whether the child has a disability and requires special education	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	1	1			11%	FR 224. Disability category(ies)	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
8	1	1			11%	FR 225. Summary of findings includes student's educational strengths and needs	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
8	1	1			11%	FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
8	1	1			11%	FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	1	8			50%	FR 228. Interpretation of additional data	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
2	0	8				FR 229. Documentation that the student does not achieve adequately for age, etc.			
2	0	8				FR 230. Indication of process(es) used to determine eligibility			
2	0	8				FR 231. Instructional strategies used and student-centered data collected			
0	0	10				FR 232. Educationally relevant medical findings, if any			
2	0	8				FR 233. Effects of the student's environment, culture, or economic background			
2	0	8				FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
2	0	8				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
2	0	8				FR 236. Observation in the student's learning environment			
0	0	10				FR 237. Other data if needed			
2	0	8				FR 238. Statement for all 6 items			
7	2	1			22%	FR 239. Documentation of Evaluation Team Participants	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	3	2			38%	FR 240. Documentation that team members Agree/Disagree	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
4	3	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
4	1	0	2			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
4	1	0	2			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
6	0	0	1			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?			
0	7	0	0			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
0	0	7	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
0	0	6	1			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
7	3	0				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)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	5	0			50%	FR 241. Invitation is present in the student file	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
5	0	5				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)			
5	0	5				FR 243. Demographic data			
5	0	5				FR 244. Purpose(s) of the meeting			
5	0	5				FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)			
1	2	7			67%	FR 246. Transition planning and services - if appropriate, evidence that a representative of any participating agency was invited to the IEP team meeting with the prior consent of the parent or student	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
4	3	3			43%	FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
5	0	5				FR 248. Invited IEP team members			
5	0	5				FR 249. Date/time/location of meeting			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	2	5			40%	FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
						PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)			
0	0	10				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			
0	0	10				FR 252. Demographic data			
0	0	10				FR 253. Form designates IEP team member(s) for whom attendance is not necessary			
0	0	10				FR 254. Form designates which members will submit written input prior to the meeting			
0	0	10				FR 255. Parent written consent is documented			
						FR 256. The team members excused:			
					0	a. General Education Teacher			
					0	b. Special Education Teacher			
					0	c. Local Education Agency Representative			
						IEP CONTENT (File Reviews)			
10	0	0				FR 257. IEP is present in the student file			
8	1	1			11%	FR 258. IEP was completed within timelines	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
10	0	0				FR 259. Demographic data			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 260. IEP implementation date			
10	0	0				FR 261. Anticipated duration of services and programs			
1	0	9				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)			
6	4	0			40%	FR 263. Parents	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
7	3	0			30%	FR 264. Student	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
6	4	0			40%	FR 265. General Education Teacher	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	2	0			20%	FR 266. Special Education Teacher	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
7	3	0			30%	FR 267. Local Education Agency Representative	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
0	0	10				FR 270. Community Agency Representative			
0	0	10				FR 271. Teacher of the Gifted			
0	0	10				FR 272. Written input provided by IEP team member(s) excused from participating in the IEP meeting if the invitation stated they were to provide written input			
7	3	0			30%	FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
						SPECIAL CONSIDERATIONS (File Reviews)			
0	0	10				FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate			
0	0	10				FR 275. If the student is deaf or hard of hearing, a communication plan			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				FR 276. If the student has communication needs, needs must be addressed in the IEP			
0	0	10				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			
0	0	10				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			
0	0	10				FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques			
0	0	10				FR 280. If the student has other special considerations, these are addressed in the IEP			
						PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)			
8	2	0			20%	FR 281. Student's present levels of academic achievement	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
8	2	0			20%	FR 282. Student's present levels of functional performance	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	3	0			30%	FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
5	3	2			38%	FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
9	1	0			10%	FR 285. How the student's disability affects involvement and progress in the general education curriculum	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
9	1	0			10%	FR 286. Strengths	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 287. Academic, developmental, and functional needs related to student's disability	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
						TRANSITION SERVICES (File Reviews)			
3	7	0			70%	FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
3	7	0			70%	FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
3	7	0			70%	FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	4	0			40%	FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
3	7	0			70%	FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
3	7	0			70%	FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
3	7	0			70%	FR 292c. Annual goals are related to the student's transition services	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
						PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
6	1	3			14%	FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA/Keystone Exams or PASA)	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
3	1	6			25%	FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
1	2	7			67%	FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA/Keystone Exams	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
0	3	7			100%	FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	3	7			100%	FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
4	1	5			20%	FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
2	1	7			33%	FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
0	2	8			100%	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	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	2	8			100%	FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
						ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)			
10	0	0				FR 302. Measurable Annual Goals			
10	0	0				FR 303. Description of how student progress toward meeting goals will be measured			
8	2	0			20%	FR 304. Description of when periodic reports on progress will be provided to parents	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
3	6	1			67%	FR 305. Documentation of progress reporting on Annual Goals	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
0	0	10				FR 306. Short Term Objectives			
						SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)			
10	0	0				FR 307. Program Modifications and Specially-Designed Instruction			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	2	1			22%	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	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
9	0	1				FR 309. If Program Modifications and Specially Designed Instruction are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
0	0	10				FR 310. If a student attends a Career or Vocational Technical School, evidence that the specially designed instruction addresses the student's needs in Career and Vocational Technical School			
0	0	10				FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
1	1	8			50%	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	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
8	0	2				FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services			
8	0	2				FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP			
0	0	10				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	0	3				FR 316. A conclusion regarding student eligibility for ESY			
6	1	3			14%	FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
1	0	9				FR 318. Where ESY services were deemed appropriate, annual goals and when appropriate, short term objectives that are to be addressed in the child's ESY program			
0	1	9			100%	FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
						EDUCATIONAL PLACEMENT (File Reviews)			
9	1	0			10%	FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
10	0	0				FR 322. Type of support, by amount (itinerant, supplemental, full-time)			
8	2	0			20%	FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
10	0	0				FR 324. Location of student's program (name of LEA where the IEP will be implemented)			
10	0	0				FR 325. Location of student's program (name of School Building where the IEP will be implemented)			
5	1	4			17%	FR 326. If child will not be attending his/her neighborhood school, reason why not	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
						PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)			
10	0	0				FR 327. Completed Section A or Section B			
						IEP DEVELOPMENT			
						INTERVIEW RESULTS (Parent & General Education Teacher)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	1	0	1			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
3	2	0	2			P 29. Did you participate in developing the current IEP for your child?			
2	2	0	3			P 30. Was the meeting held at a time and location that was convenient for you?			
2	3	1	1			P 31. If you were unable to participate in person, did the school offer other arrangements for you to participate by phone or through other methods?			
3	2	0	2			P 32. Was the input you provided considered in the development of your child's current IEP?			
4	2	0	1			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	5	0			P 32b. If no, what training or support would assist you? No one from Cyber School has contacted me about anything. Don't know.			
2	2	1	2			P 33. Were the services you requested for your child considered by the IEP team in the development of your child's current IEP?			
3	0	0	4			P 35. Was the current IEP developed at the IEP meeting?			
4	0	0	3			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?			
3	0	0	4			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
2	0	1	4			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	3	4			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		4	1		1 1	P 65. If you did not participate in your child's IEP meeting, what kept you from participating? a. transportation issues b. held at an inconvenient time			
10	0	0				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
10	0	0				GE 76. Were those recommendations considered by the IEP team?			
10	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?			
0	10	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)			
3	1	0	3			P 40. Did the IEP team consider the recommendations that were made in your child's most recent evaluation, including all recommendations that were made by the evaluation team for special education, related services, and supports for school personnel?			
2	0	1	4			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.			
10	0	0				GE 81. Are this student's goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
10	0	0				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			
10	0	0				GE 83. Is the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 98. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?			
10	0	0				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 103. Are the student's annual goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
1	0	9				SE 104. If appropriate, are the student's annual goals based on functional performance?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				SE 106. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
1	0	9				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	0				SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the student, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
10	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?			
4	6	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
9	0	1				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	1				SE 117b. If yes, in what ways? Peer interaction, one on one tutoring, instructional interaction. Peer interaction, one on one data, increased instruction time. Instructional time, peer coaching, peer interactions, one on one teaching. Instruction time, tutoring. Instruction time, tutoring. Instruction time, tutoring, peer interaction. Work with peers - instruction time. Work with peers - instruction time. Work with peers - instruction time.			
0	0	10				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
10	0	0				SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
						IEP IMPLEMENTATION			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
5	0	1	1			P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP?			
5	0	1	1			P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
					6 0 0 1 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			
					5 1 0 1 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			
5	0	0	2			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
10	0	0				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
4	0	6				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
10	0	0				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?			
0	10	0				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	10				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
0	0	10				GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided?			
0	0	10				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?			
0	0	10				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
10	0	0				GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?			
10	0	0				SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
10	0	0				SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP?			
10	0	0				SE 110. Was this student's current IEP implemented no later than 10 school days after its completion or no later than the IEP implementation date?			
10	0	0				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
10	0	0				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
10	0	0				SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?			
9	0	1				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)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
2	0	2	3			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?			
1	4	0	2			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?			
0	2	2	3			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
0	1	2	4			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
1	1	1	4			P 46. If you did not agree with the decision on ESY eligibility, were you given a written notice (NOREP/PWN) explaining that you could ask for a due process hearing?			
0	1	2	4			P 47. If your child was determined to be eligible for ESY services, did the IEP team decide upon the goals and services needed for the ESY program?			
10	0	0				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
0	1	9				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	10				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	10				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	10				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?			
0	0	10				SE 122d. Does this student need supplementary aids and services to participate in non-academic and/or extra-curricular activities?			
0	0	10				SE 122e. If yes, are needed supplementary aids and services being provided to this student?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				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)			
6	0	0	1			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
3	1	0	3			P 50a. In the most recent IEP meeting for your child, did you discuss whether your child could be educated in a general education classroom for the entire school day?			
0	4	0	3			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	7	0			P 50c. If yes, what reasons were discussed for recommending removal?			
0	0	7	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided?			
3	1	2	1			P 50e. In the most recent IEP meeting, did the IEP team discuss whether your child could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
4	1	0	2			P 50f. In your opinion, is your child benefiting from participation in the general education classroom?			
0	0	3	0			P 50g. If yes, in what ways? Not sure. Socialization, just needs to hand in work. More academics. Likes other students.			
0	0	6	0			P 50h. If no, what does your child need that he/she is not receiving in the class? Falls apart.			
						P 59. I am satisfied with the transition services developed for my child. 3 Always 1 Sometimes 0 Rarely 1 Never 2 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
					3 1 0 1 2 0	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			
10	0	0				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			
1	9	0				SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting?			
						Topical Area 6: NOREP/PWN			
						(File Reviews)			
10	0	0				FR 328. NOREP/PWN is present in the student file			
10	0	0				FR 329. Demographic data			
10	0	0				FR 330. Type of action taken			
10	0	0				FR 331. A description of the action proposed or refused by the LEA			
10	0	0				FR 332. An explanation of why the LEA proposed or refused to take the action			
10	0	0				FR 333. A description of the other options the IEP team considered and the reason why those options were rejected			
9	1	0			10%	FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 335. Description of other factor(s) relevant to LEA's proposal or refusal	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
10	0	0				FR 336. Educational placement recommended (including amount and type)			
9	1	0			10%	FR 337. Signature of school district superintendent or charter school CEO or designee	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
5	5	0			50%	FR 338. Parent signature or documentation of reasonable efforts to obtain consent (e.g. mailed to parents, certified mail, visit to the parent's home, etc.)	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
4	6	0			60%	FR 339. Parent has selected a consent option	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP	The Charter School will develop a written procedure to ensure that all files for eligible students contain compliant documents and are processed according to regulatory timelines. EVIDENCE OF CHANGE: The Charter School will provide a copy of the written procedure to the Advisor before 2/27/2015. The Advisor will conduct a file review to verify that the new procedure has had the necessary effect, before 2/27/2015.	04/25/2015 Charter School resources	04/15/2015
						INTERVIEW RESULTS (Parent)			
0	1	2	4			P 34. If services that you requested for your child were rejected by the school, did you receive a written notice (NOREP/PWN) explaining why the request was rejected?			
					4 1 0 1 0 1	P 61. If I don't understand my child's educational rights, and I inquire about them, someone from the school takes the time to explain them to me. Always Sometimes Rarely Never Don't Know Does not Apply			
						Topical Area 7: Additional Interview Responses			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
					5 1 0 1 0 0	P 54. I am a partner with school personnel when we plan my child's education program. Always Sometimes Rarely Never Don't Know Does not Apply			
		1	1			P 66. Tell me anything you really like about your child's special education program.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					1 1 2 1 2 1 2	b. progress reports d. staff's knowledge, training g. staff open to suggestions, good communication i. support services k. staff's understanding and attitude m. services provided outside neighborhood school n. other Helps the student. There are lots of opportunities available for special educator to monitor & assist students; special educator is always available.			
		4	0		1 2	P 67. Tell me anything you would like to change about the program. a. modifications n. other Communicate with me. Too many technical problems getting on-line. Needs easier stuff for student to understand. Classes are not on student's educational level.			
		0	0		2 4 1	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. a. Very strongly agree c. Agree e. Strongly disagree			
						P 69. Additional comments about your child's program. Attending is easier. Very happy with the options provided by the Cyber School. I just would like my child to take advantage of those opportunities.			
10	0	0				SE 101. Do you hold the required certification to implement this student's program?			
10	0	0				SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	10				SE 101b. If no, what training or support would assist you?			
						Topical Area 8: Student Interview Results			
			0		3 3	S 126. What kind of support are you currently receiving? a. Learning Support k. Don't Know			
4	1	0	1			S 127. Is this support enough to help you be successful in your school program?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					0 2 2 2 0	S 128. How satisfied are you with your high school educational program? Very Somewhat A Little Not at All Don't Know			
						S 129. What do you like best about the program? I occasionally struggle. I like not having to go to regular school. Not getting the hands-on support at the Cyber School that I received at my previous school. New friends. Nothing Work at my own pace.			
						S 130. What do you like least about the program? I sometimes have trouble getting the system to load. Working at home provides me with more distractions than working in a standard school setting. Subjects are hard. Staying at home. Harder			
					1 3 1 0 1	S 131. How satisfied are you with your special education supports/services? Very Somewhat A Little Not at All Don't Know			
						S 132. What do you like best about the special education supports/services? What special ed services? I do not use special ed supports at all. Helpful Help Second chance on tests.			
						S 133. What do you like least about the special education supports/services?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						I have too many technical problems signing on & loading. Feel academic help was more available at my previous school. I miss the hands-on explanations now. Don't like asking a lot of questions. Nothing Don't know answers to some things.			
					1 2 1 0 2	S 134. How much time do you spend with students who do not have disabilities? Too Much Enough A Little Not Enough Don't Know			
2	4	0	0			S 135. Do you participate in any extra-curricular activities?			
						S 136. If yes, which ones Fun days. Clubs			
						S 137. If no, why not No time. Nothing. I feel I can join/participate in with peers. Low grades. Don't want to.			
5	0		1			S 138. Were you invited to participate in the last IEP meeting? Other			
3	2		1			S 139. Did you participate in the last IEP meeting? Other			
2	3		1			S 140. Do you have a post secondary transition program? Other			
2	4		0			S 141. Do you have an employment transition program? Other			
0	4		2			S 142. Do you have a community living transition program? Other			
1	2		3			S 143. Did you assist in the development of the transition program? Other			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0		5			S 144. Is that transition plan being followed? Other			
4	1		1			S 145. Did you discuss what you would do after graduation or finishing high school? Other			
			0		* *	S 146. Which of the following agencies participate in your IEP development? e. None g. Don't Know			
0	0		3			S 147. If any agency participated in your IEP did they assist you or provide services? Other			
						S 148. Comments			
2	4	0	0			S 149. Do you participate in any activities in the community?			
						S 150. If yes, which ones? I work. Scouts			
						S 151. If no, why not? No time. Low grades. Don't want to. No time.			
						S 152. Are there any other agencies that could help you within the community? I don't know. I don't know. Do not know.			
						Topical Area 9: Other Non-compliance Issues			
						Topical Area 10: Other Improvement Plan Issues			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Posting of this Improvement Plan will allow closure of FSA #7: The Charter School will implement its proposed enhanced Homeroom Initiative, where the Homeroom Teacher has the responsibility to monitor, mentor, and refer all eligible students to the appropriate drop-out prevention intervention as necessary.	<p>EVIDENCE OF CHANGE: The School will provide to the Advisor before the due date at memo summarizing the Homeroom Initiative, citing its Drop-out rate for school years 2013-14 and 2014-15. If the data for 2014-15 does not meet the State Performance Plan Indicator #2 target for 2014-15, an additional Improvement Plan may be required. ADDED 7/15/2015: The charter school will enhance its Homeroom Initiative to include the use of the Early Warning System (EWS) , which is triggered by student data related to attendance, behavior, and course performance. Each student will be assigned a mentor to monitor performance in all three areas, and to implement interventions as needed, with time in each schedule to facilitate one-to-one meetings to address these interventions, as frequently as daily if needed, but not less than weekly based upon student needs.</p> <p>The charter school will enhance its secondary transition program for students age 14 and beyond (or earlier if determined to be appropriate by the IEP teams) to include offerings through collaboration between its special education department and its guidance department , such as: training in taking standardize tests; vocational aptitude and interest surveys and inventories; individual and group meetings related to post-secondary life planning, goal-setting, and goal-achievement skills; financial aid counseling; application assistance with applications to post-secondary training and educational opportunities; practice interview opportunities for job-seekers; and a course-offering which contains career-preparation-related components embedded.</p> <p>The charter school will engage in</p>	07/15/2015 Charter School resources; IU & PaTTAN resources are available if requested.	07/31/2017 Extension Date: 07/31/2017

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							<p>improvement of the fidelity of implementation of its school-wide positive behavior support activities, to help shift the school culture, and individual student expectations toward valuing attendance, behavior, and course performance, as a means to support student graduation, thereby lowering its drop-out rate.</p> <p>EVIDENCE OF CHANGE:</p> <p>The charter school will track its drop-out data for school years 2015-16 and 2016-17, to demonstrate that its reported data meets or exceeds the target for Indicator 2 of the State Performance Plan (SPP). It will provide to the Advisor, before the due date, a memo demonstrating meeting or exceeding the target, or summarizing additional improvement plans designed to bring about the necessary additional improvement.</p> <p>NOTE: The data are trending in the necessary direction, but additional improvement planning is needed therefore this improvement plan is being extended.</p>		
						The Charter School needs to engage parents of eligible students in participating in their children's special education process, at a minimum ensuring that parents understand and agree to fulfill their responsibility to respond to School requests for agreement/disagreement/approval/disapproval/ and permission in a timely manner, by signing and returning the appropriate documents when presented to the parents by the School.	<p>The School will develop a written agreement document to be signed by a representative of the School and the parent(s) of eligible students, which will ensure, at a minimum, that parents understand and agree to fulfill their responsibility to respond to School requests for agreement/disagreement/approval/disapproval/ and permission in a timely manner, by signing and returning the appropriate documents when presented to the parents by the School. EVIDENCE OF CHANGE:</p> <p>The School will provide to the Advisor before the due date, a copy of the written agreement, and signed copies of enacted agreements for all eligible students enrolled for the 2015-16 school year.</p>	<p>10/15/2015</p> <p>Charter School resources</p>	10/07/2015

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						The Charter School needs to ensure that parental signatures required on documents for the special education process for eligible students are obtained in a timely manner.	The School will develop a written procedure and will commit the necessary resources to ensure that the procedure is followed, to obtain required parental signatures as required on special education documents for eligible students. EVIDENCE OF CHANGE: The School will provide to the Advisor a copy of the written procedure, before the due date. The Advisor will conduct a verification file review to ensure that the new procedure has had the necessary effect, before the due date.	01/30/2016 Charter School resources	01/15/2016

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>The Charter School needs to develop written procedures to ensure that required documentation for eligible students is included and maintained in student files, especially with respect to the following topics: issuing Permission to Reevaluate and Prior Written Notice to parents before conducting new assessments for reevaluations; if necessary, interpretation of additional data is included in the reevaluation reports; if appropriate, evidence that a representative of any participating agency was invited to the IEP team meeting with the permission of the parent; a statement of reasons why the student will not participate in the PSSA/Keystone exams if participating in the PASA if appropriate; if appropriate an explanation of why the student will participate in the PASA; a statement of how the student's performance will be evaluated, if participating in the PASA; a statement of the IEP team decision as to accommodations, if the student will participate in local assessments; a statement as to why the student cannot participate in the regular local assessment, if the IEP team has decided the student will participate in the alternate local assessment; a statement as to why the alternate local assessment is appropriate, if the student will participate in the alternate local assessment; if the student's most recent evaluation or reevaluation contained a recommendation for psychological services or other services as related services, a statement in the IEP which addresses the recommendation; where ESY is determined to be appropriate, a requirement that the ESY grid must be completed for every IEP; an indication that the student is or is not attending his/her neighborhood school</p>	<p>The School will develop written procedure to ensure that required documentation for eligible students is included and maintained in student files, especially with respect to the following topics: issuing Permission to Reevaluate and Prior Written Notice to parents before conducting new assessments for reevaluations; if necessary, interpretation of additional data is included in the reevaluation reports; if appropriate, evidence that a representative of any participating agency was invited to the IEP team meeting with the permission of the parent; a statement of reasons why the student will not participate in the PSSA/Keystone exams if participating in the PASA if appropriate; if appropriate an explanation of why the student will participate in the PASA; a statement of how the student's performance will be evaluated, if participating in the PASA; a statement of the IEP team decision as to accommodations, if the student will participate in local assessments; a statement as to why the student cannot participate in the regular local assessment, if the IEP team has decided the student will participate in the alternate local assessment; a statement as to why the alternate local assessment is appropriate, if the student will participate in the alternate local assessment; if the student's most recent evaluation or reevaluation contained a recommendation for psychological services or other services as related services, a statement in the IEP which addresses the recommendation; where ESY is determined to be appropriate, a requirement that the ESY grid must be completed for every IEP; an indication that the student is or is not attending his/her neighborhood school EVIDENCE OF CHANGE: The School will provide to the Advisor before the due date, a copy of the written procedures. The Advisor will conduct a verification file review to</p>	<p>07/31/2016</p> <p>Charter School resources; IU & PaTTAN resources are available if requested</p>	<p>12/01/2016</p> <p>Extension Date: 12/01/2016</p>

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							demonstrate that the new procedures have had the necessary effect.		