

| Full Name | JOB TITLE | PA Certified Yes/No | Area of Certification/Certification Type | Grade Teaching or Serving | All Areas of Assignment, Subject Areas Teaching or Services Provided | Number of Hours Worked in Assignment (2019-2020) | Percentage of Time in Areas Not Certified |
|---------------------------|---------------------------|---------------------|--|---------------------------|---|--|---|
| Matthew Abel | Virtual Classroom Teacher | Yes | Instructional II_6800_Math 7-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1520 | 0 |
| Laura Allen | Virtual Classroom Teacher | Yes | Instructional I_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Lucas Allen | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Jessica Allen | Virtual Classroom Teacher | Yes | Instructional II_8405_Biology 7-12 | 9-12 | 8405-Biology (100%) | 1520 | 0 |
| Jessica Altman | Special Education Teacher | Yes | Instructional II_Endorsement_2810_9226_1180_Elementary K-6_Special Education PK-8_Autism PK-12 | K-5 | 9340-Special Ed, Elementary Subjects, PreK-6 (100%) | 1680 | 0 |
| Christopher Alverson | Blended Classroom Teacher | Yes | Instructional II_2860_7205_MidLevel Math 6-9_Music PK-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1680 | 0 |
| John Ames | Virtual Classroom Teacher | Yes | Instructional II_3230_English 7-12 | 6-8 | 2850-ML English 7-9 (100%) | 1520 | 0 |
| Connie Anastasio | Blended Classroom Teacher | Yes | Instructional II_6800_Math 7-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1680 | 0 |
| Courtney Andrew | Virtual Classroom Teacher | Yes | Instructional II_Program Specialist_2860_3230_4499_MidLevel Math 6-9_English 7-12_ESL PK-12 | 6-8 | 2850-ML English 7-9 (100%) | 1520 | 0 |
| Noelle Andrie | Virtual Classroom Teacher | Yes | Instructional II_4420_German PK-12 | 9-12 | 4420-German 7-12 (100%) | 1520 | 0 |
| Gina Anitori | Special Education Teacher | Yes | Instructional I_2825_9226_Grades PK-4_Special Education PK-8 | K-5 | 9340-Special Ed, Elementary Subjects, PreK-6 (100%) | 1680 | 0 |
| Jessica Applegarth | Blended Classroom Teacher | Yes | Instructional II_6800_Math 7-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1680 | 0 |
| Lisa Arnold | Special Education Teacher | Yes | Instructional II_2860_9235_MidLevel Math 6-9_Mental and/or Physical Handicapped PK-12 | 6-8 | 9360-Special Ed, ML Math 7-9 (100%) | 1680 | 0 |
| EmileeAtkins | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1520 | 0 |
| Jennifer Autieri Dukovich | Virtual Classroom Teacher | Yes | Instructional I_3230_9225_English 7-12_Special Education PK-12 | 6-8 | 2850-ML English 7-9 (100%) | 1520 | 0 |
| Charles Ayre | Blended Classroom Teacher | Yes | Instructional I_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1680 | 0 |
| Benjamin Babington | Special Education Teacher | Yes | Instructional I_8875_9227_Social Studies 7-12_Special Education 7-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Kerry Baker | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1520 | 0 |
| Andrew Balko | Blended Classroom Teacher | Yes | Instructional I_6800_8470_Math 7-12_Physics 7-12 | 9-12 | 8468-Physical Science, Intermediate, 10-12 (50%)/8470-Physics 10-12 (50%) | 1680 | 0 |
| Christina Ballard | Virtual Classroom Teacher | Yes | Instructional I_3230_English 7-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1520 | 0 |
| Emily Barnes | Curriculum Coordinator | Yes | Administrative I_Instructional II_1115_3230_Principal PK-12_English 7-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1680 | 0 |
| Thomas Barnes | Blended Classroom Teacher | Yes | Administrative I_Instructional II_1115_2860_8875_Principal PK-12_MidLevel Math 6-9_Social Studies 7-12 | 9-12 | 8840-Geography 10-12 (100%) | 1680 | 0 |

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| Jerald Barris | Principal 9-10 | Yes | Administrative II_Administrative_Supervisory_Instructional II_Letter of Eligibility_1115_2300_2810_2850_2860_9215_9225_1160_1150_Principal PK-12_Vocational Administrative Director 7-12_Elementary K-6_MidLevel English 6-9_MidLevel Math 6-9_Supervisor Special Education PK-12_Special Education PK-12_IU Executive Director PK-12_Superintendent PK-12 | 9-12 | 1105-Secondary Principal (100%) | 1680 | 0 |
| Nicole Basile | Special Education Teacher | Yes | Instructional I_2825_9226_Grades PK-4_Special Education PK-8 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Kathryn Batting | Curriculum Coordinator | Yes | Instructional II_3230_5600_8875_English 7-12_Family Consumer Science PK-12_Social Studies 7-12 | 6-8 | 2870-ML Social Studies 7-9 (100%) | 1680 | 0 |
| Kevin Battisti | Blended Classroom Teacher | Yes | Instructional I_6800_Math 7-12 | 6-8 | 2860-ML Math 7-9 (75%)_6800-Math 10-12 (25%) | 1680 | 0 |
| Tracy Batzli | Virtual Classroom Teacher | Yes | Instructional II_2810_2860_7650_Elementary K-6_MidLevel Math 6-9_Reading Specialist PK-12 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1520 | 0 |
| Nichole Beatty | Special Education Teacher | Yes | Instructional I_2825_9226_Grades PK-4_Special Education PK-8 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Chris Becker | Special Education Teacher | Yes | Administrative I_Instructional II_1115_2810_9225_Principal PK-12_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Lindsey Beegle | Special Education Teacher | Yes | Instructional II_2810_7650_9225_Elementary K-6_Reading Specialist PK-12_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Jennifer Behr | Virtual Classroom Teacher | Yes | Instructional I_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Amanda Bell | Special Education Teacher | Yes | Instructional I_2810_2840_9225_Elementary K-6_Early Childhood Education N-3_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Karen Bernardi | Blended Classroom Teacher | Yes | Instructional I_2810_2840_Elementary K-6_Early Childhood N-3 | K-5 | 2843-Kindergarten, age 5 (K5) (100%) | 1680 | 0 |
| Shawn Besong | Blended Classroom Teacher | Yes | Instructional II_Letter of Equivalency_8875_1185_Social Studies 7-12_Master's Equivalency | 9-12 | 8875-Social Studies 10-12 (100%) | 1680 | 0 |
| Casey Betzler | Curriculum Coordinator | Yes | Instructional II_8875_Social Studies 7-12 | 6-8 | 2870-ML Social Studies 7-9 (100%) | 1680 | 0 |
| Elizabeth Bevington | Special Education Teacher | Yes | Instructional I_3230_8875_9227_English 7-12_Social Studies 7-12_Special Education 7-12 | 6-8 | 9350-Special Ed, ML English 7-9 (100%) | 1680 | 0 |
| Justine Bevins | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Cary Biega | Blended Classroom Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | K-5 | 2843-Kindergarten, age 5 (K5) 100% | 1680 | 0 |
| Jessica Black | Special Education Teacher | Yes | Instructional I_2825_9226_Grades PK-4_Special Education PK-8 | K-5 | 9340-Special Ed, Elementary Subjects, PreK-6 (100%) | 1680 | 0 |

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| NicholeBlackmore | Special Education Teacher | Yes | Instructional II_2825_3100_9226_Grades PK-4_Grades 4-8 (All subjects 4-6 Math 7-8)_Special Education PK-8 | 6-8 | 9360-Special Ed, ML Math 7-9 (100%) | 1680 | 0 |
| Christy Blair | Blended Classroom Teacher | Yes | Instructional I_2810_2850_2860_Elementary K-6_MidLevel English 6-9_MidLevel Math 6-9 | 6-8 | 2850-ML English 7-9 (100%) | 1680 | 0 |
| Brian Blanker | Virtual Classroom Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Jennifer Blum | Curriculum Coordinator | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1680 | 0 |
| Carie Booher | Curriculum Coordinator | Yes | Instructional II_2810_2850_Elementary K-6_MidLevel English 6-9 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1680 | 0 |
| RobertBoord | Virtual Classroom Teacher | Yes | Instructional I_8875_Social Studies 7-12 | 6-8 | 2870-ML Social Studies 7-9 (100%) | 1520 | 0 |
| Mary Bowers | Blended Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1680 | 0 |
| Julie Boyde | Blended Classroom Teacher | Yes | Instructional I_2810_2840_Elementary K-6_Early Childhood N-3 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1680 | 0 |
| Sandra Boyer | Virtual Classroom Teacher | Yes | Instructional II_7205_Music PK-12 | 9-12 | 7202-Music, Secondary 7-12 (100%) | 1520 | 0 |
| Kaitlynn Boyer | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Michaela Braun | Blended Classroom Teacher | Yes | Instructional II_2810_7650_Elementary K-6_Reading Specialist PK-12 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1680 | 0 |
| Edwin Breaux | Virtual Classroom Teacher | Yes | Instructional II_1603_2850_2870_2880_6800_Business Computer Info Technology PK-12_MidLevel English 6-9_MidLevel Citizenship 6-9_MidLevel Science 6-9_Math 7-12 | 9-12 | 6800-Math 10-12 (100%) | 1520 | 0 |
| Jessica Bridge | Special Education Teacher | Yes | Instructional I_2825_3230_7650_9226_Grades PK-4_English 7-12_Reading Specialist PK-12_Special Education PK-8 | K-5 | 9340-Special Ed, Elementary Subjects, PreK-6 (100%) | 1680 | 0 |
| Sara Bryan | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | K-5 | 9340-Special Ed, Elementary Subjects, PreK-6 (100%) | 1680 | 0 |
| Mandy Burket | Blended Classroom Teacher | Yes | Administrative I_Instructional II_1115_2810_Principal PK-12_Elementary K-6 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1680 | 0 |
| Kathleen Burkhead | Virtual Classroom Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Erin Butler | Virtual Classroom Teacher | Yes | Instructional II_8420_8450_8470_Chemistry 7-12_General Science 7-12_Physics 7-12 | 9-12 | 8470-Physics 10-12 (100%) | 1520 | 0 |
| Jordan Canavesi | Blended Classroom Teacher | Yes | Administrative_Instructional II_1115_2810_Principal PK-12_Elementary K-6 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1680 | 0 |
| Allison Carland | Special Education Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | 6-8 | 9360-Special Ed, ML Math 7-9 (100%) | 1680 | 0 |

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| Ashley Carpenter-Winser | Virtual Classroom Teacher | Yes | Instructional I_3200_3230_Communications 7-12_English 7-12 | 6-8 | 2850-ML English 7-9 (100%) | 1520 | 0 |
| Sarah Carr | Virtual Classroom Teacher | Yes | Instructional II_6800_Math 7-12 | 9-12 | 6800-Math 10-12 (100%) | 1520 | 0 |
| Nicole Carson | Special Education Teacher | Yes | Instructional I_2825_2826_9226_Grades PK-4_Grades 5-6_Special Educaiton PK-8 | K-5 | 9340-Special Ed, Elementary Subjects, PreK-6 (100%) | 1680 | 0 |
| Susan Charlton | Virtual Classroom Teacher | Yes | Instructional II_6800_Math 7-12 | 9-12 | 6800-Math 10-12 (100%) | 1520 | 0 |
| Amy Checkan | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Meghan Checkan | Special Education Teacher | Yes | Instructional I_2810_9226_Elementary K-6_Special Education PK-8 | 6-8 | 9380-Special Ed, ML Science, 7-9 (100%) | 1680 | 0 |
| Erin Cheddar | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Kinsey CheroK | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Megan Chevalier | Blended Classroom Teacher | Yes | Instructional I_2810_2860_Elementary K-6_MidLevel Math 6-9 | 6-8 | 1402-Art, Secondary 7-12 (25%)_2860-ML Math 7-9 (75%) | 1680 | 0 |
| Jessica Chismar | Blended Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1680 | 0 |
| Bradley Chrisman | Blended Classroom Teacher | Yes | Instructional I_6800_Math 7-12 | 9-12 | 6800-Math 10-12 (100%) | 1680 | 0 |
| Rachael Cipolla | Curriculum Coordinator | Yes | Instructional II_8405_8450_Biology 7-12_General Science 7-12 | 9-12 | 8405-Biology (100%) | 1680 | 0 |
| Clarabelle Cipriano-Ortiz | ELD Teacher | Yes | Instructional II_Progran Specialist_2810_4499_Elementary K-6_English as a Second Language | PK-12 | 4499-ESL, K-12 Resource (Take student out for language support) | 1680 | 0 |
| Sarah Clites | Virtual Classroom Teacher | Yes | Instructional II_3230_English 7-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1520 | 0 |
| Janine Coble | Special Education Teacher | Yes | Instructional I_8405_9225_Biology 7-12_Special Education PK-12 | 9-12 | 9385-Special Ed, Secondary Science 10-12 (100%) | 1680 | 0 |
| Marci Colantoni -Wojtas | Blended Classroom Teacher | Yes | Instructional II_2840_9225_Early Childhood N-3_Special Education PK-12 | K-5 | 2844-Elementary, Primary Grades 1-3 (100%) | 1680 | 0 |
| Brooke Colavecchia | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Kimberly Collins | Assistant Principal | Yes | Administrative II_Instructional II_1115_2810_2860_2880_9225_Principal PK-12_Elementary K-6_MidLevel Math 6-9_MidLevel Science 6-9_Special Education PK-12 | 6-8 | 1112-Assistant/Vice MS Principal (100%) | 1680 | 0 |
| WhitneyConjeski | Virtual Classroom Teacher | Yes | Instructional II_8875_Social Studies 7-12 | 9-12 | 8845-History 10-12 (25%)_8875-Social Studies 10-12 (75%) | 1520 | 0 |
| Lori Conkle | Special Education Teacher | Yes | Instructional II_9225_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |

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| Vickey Corak | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | 6-8 | 9360-Special Ed, ML Math 7-9 (100%) | 1680 | 0 |
| Erica Corbett | Virtual Classroom Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Kelli Corman | Blended Classroom Teacher | Yes | Instructional II_Letter of Equivalency_2810_1185_Elementary K-6_Masters's Equivalency | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1680 | 0 |
| Bobbi Corradi | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Brandon Cowell | Virtual Classroom Teacher | Yes | Instructional I_3230_English 7-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1520 | 0 |
| William Cox | Blended Classroom Teacher | Yes | Instructional II_8875_Social Studies 7-12 | 9-12 | 8875-Social Studies 10-12 (100%) | 1680 | 0 |
| Kristy Coyne | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Christine Crow | Director of Secondary Curriculum | Yes | Administrative I_Instructional II_1115_8825_8865_Principal PK-12_Citizenship 7-12_Social Science 7-12 | 9-12 | 2915-Supervisor, Curriculum and Instruction (100%) | 1680 | 0 |
| Ronald Cunningham | Blended Classroom Teacher | Yes | Instructional I_8875_Social Studies 7-12 | 9-12 | 8830-Economics (25%)/8842-Government 10-12 (75%) | 1680 | 0 |
| Laurie Cunningham | Virtual Classroom Teacher | Yes | Instructional II_3230_English 7-12 | 6-8 | 2850-ML English 7-9 (100%) | 1520 | 0 |
| Bridget Curry | Virtual Classroom Teacher | Yes | Instructional II_8405_Biology 7-12 | 9-12 | 8405-Biology (100%) | 1520 | 0 |
| NicoleCwynar | Title 1 Teacher | Yes | Instructional I_2840_Early Childhood N-3 | PK-12 | 6811-Title 1 Remedial Math, Elementary, PreK-6 (50%)/7606-Developmental Reading, Elementary Classes (50%) | 1680 | 0 |
| Melissa D'Amico | Virtual Classroom Teacher | Yes | Instructional II_6800_Math 7-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1520 | 0 |
| Peter D'Arcangelo | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Abraham Darlington | Blended Classroom Teacher | Yes | Instructional II_8405_8420_8440_Biology 7-12_Chemistry 7-12_Earth-Space Science 7-12 | 6-8 | 8441-Earth and Space Science, Intermediate (100%) | 1680 | 0 |
| Alan Davidson | Blended Classroom Teacher | Yes | Instructional I_2810_2850_2870_Elementary K-6_ML English 6-9_ML Citizenship 6-9 | 6-8 | 2870-ML Social Studies 7-9 (100%) | 1680 | 0 |
| Bryan Davidson | Virtual Classroom Teacher | Yes | Instructional I_3230_8875_English 7-12_Social Studies 7-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1520 | 0 |
| Mara Davies | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Nicole Davis | Virtual Classroom Teacher | Yes | Administrative I_Instructional II_1115_6800_Principal PK-12_Math 7-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1520 | 0 |
| Alyssa Deluca | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| PatriciaDeVincentis | Virtual Classroom Teacher | Yes | Instructional I_4810_8405_8450_Health PK-12_Biology 7-12_General Science 7-12 | 6-8 | 2880-ML Science 7-9 (100%) | 1520 | 0 |
| Justin DeWitt | Special Education Teacher | Yes | Instructional II_9225_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| David DiCaprio | Curriculum Coordinator (SE) | Yes | Administrative I_Instructional I_1115_2810_9225_Principal PK-12_Elementary K-6_Special Education PK-12 | PK-12 | 9900-Other not listed above (certificated personnel) 100% | 1680 | 0 |

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| Kristen DiDonato | Blended Classroom Teacher | Yes | Instructional II_Program Specialist_2810_2840_7650_4499_Elementary K-6_Early Childhood N-3_Reading Specialist PK-12_ESL PK-12 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1680 | 0 |
| Julie Dinaples | Virtual Classroom Teacher | Yes | Instructional I_3230_English 7-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1520 | 0 |
| Christine Dioguardi | Virtual Classroom Teacher | Yes | Instructional I_2810_2850_Elementary K-6_MidLevel English 6-9 | 6-8 | 2850-ML English 7-9 (100%) | 1520 | 0 |
| Carla Dioguardi | Virtual Classroom Teacher | Yes | Instructional II_2850_9235_MidLevel English 6-9_Mental and/or Physical Handicapped PK-12 | 6-8 | 2850-ML English 7-9 (100%) | 1520 | 0 |
| Ian Docherty | Assistant Principal | Yes | Administrative I_Instructional I_1115_2860_3230_6420_8875_Principal PK-12_MidLevel Math 6-9_English 7-12_Library Science PK-12_Social Studies 7-12 | 9-12 | 1106-Assistant/Vice Secondary Principal (100%) | 1680 | 0 |
| Lori Dodd | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Lindsey Douglass | Blended Classroom Teacher | Yes | Instructional II_2860_8875_9225_MidLevel Math 6-9_Social Studies 7-12_Special Education PK-12 | 9-12 | 8845-History 10-12 (50%)_8875-Social Studies 10-12 (50%) | 1680 | 0 |
| Jonathan Dunlap | Blended Classroom Teacher | Yes | Instructional II_8875_Social Studies 7-12 | 6-8 | 2870-ML Social Studies 7-9 (100%) | 1680 | 0 |
| Krystal Dunlap | Blended Classroom Teacher | Yes | Instructional II_2810_6800_9225_Elementary K-6_Math 7-12_Special Education PK-12 | 9-12 | 6800-Math 10-12 (100%) | 1680 | 0 |
| Allison Duran | Blended Classroom Teacher | Yes | Instructional II_8875_Social Studies 7-12 | 9-12 | 8845-History 10-12 (100%) | 1680 | 0 |
| Tyler Ellis | Virtual Classroom Teacher | Yes | Instructional I_2810_2880_Elementary K-6_MidLevel Science 6-9 | 6-8 | 2880-ML Science 7-9 (100%) | 1520 | 0 |
| Loriann Erickson | Special Education Supervisor | Yes | Administrative II_Supervisory_Instructional II_1115_2810_9215_9225_Principal PK-12_Elementary K-6_Supervisor of Special Education PK-12_Special Education PK-12 | PK-12 | 9215-Supervisor, Special Education (100%) | 1680 | 0 |
| Brianna Estel | Special Education Teacher | Yes | Instructional II_3230_8875_9225_English 7-12_Social Studies 7-12_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Jenny Fath | Special Education Teacher | Yes | Instructional II_2810_2840_9225_Elementary K-6_Early Childhood N-3_Special Education PK-12 | K-5 | 9340-Special Ed, Elementary Subjects, PreK-6 (100%) | 1680 | 0 |
| DouglasFausti | Virtual Classroom Teacher | Yes | Administrative I_Instructional II_1115_8875_Principal PK-12_Social Studies 7-12 | 9-12 | 8875-Social Studies 10-12 (100%) | 1520 | 0 |
| Claire Fauzey | Virtual Classroom Teacher | Yes | Instructional II_Educational Specialist I_2850_2860_3200_8875_1836_1837_MidLevel English 6-9_MidLevel Math 6-9_Communications 7-12_Social Studies 7-12_Elementary Counselor K-6_Secondary Counselor 7-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1520 | 0 |

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| Patricia Fawcett | Director of Elementary Curriculum | Yes | Administrative I_Supervisory_Instructional II_1115_2915_2810_2850_2870_5600_Principal PK-12_Curriculum-Instruction PK-12_Elementary K-6_MidLevel English 6-9_Citizenship 7-12_Family Consumer Science PK-12 | K-5 | 2915-Supervisor, Curriculum and Instruction (100%) | 1680 | 0 |
| Mark Felbinger | Virtual Classroom Teacher | Yes | Instructional II_2810_2870_Elementary K-6_MidLevel Citizenship 6-9 | 6-8 | 2870-ML Social Studies 7-9 (100%) | 1520 | 0 |
| Christopher Fennig | Virtual Classroom Teacher | Yes | Instructional I_8420_Chemistry 7-12 | 9-12 | 8420-Chemistry (100%) | 1520 | 0 |
| Rebecca Ferraro | Virtual Classroom Teacher | Yes | Instructional I_3230_9227_English 7-12_Special Education 7-12 | 6-8 | 2850-ML English 7-9 (100%) | 1520 | 0 |
| Jessica Fetterman | Curriculum Coordinator | Yes | Instructional II_6800_Math 7-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1680 | 0 |
| Virginia Finegan | Blended Classroom Teacher | Yes | Instructional II_2810_2860_6800_Elementary K-6_MidLevel Math 6-9_Math 7-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1680 | 0 |
| Julie Fisher | Special Education Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | 6-8 | 9360-Special Education, ML Math 7-9 (100%) | 1680 | 0 |
| Jennifer Flaugh | Virtual Classroom Teacher | Yes | Instructional II_8405_8450_Biology 7-12_General Science 7-12 | 9-12 | 8405-Biology (100%) | 1520 | 0 |
| Brittney Flora | Virtual Classroom Teacher | Yes | Instructional II_1603_2810_Business Computer Info Tech PK-12_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Melissa Francona | Virtual Classroom Teacher | Yes | Instructional II_2810_2860_Elementary K-6_MidLevel Math 6-9 | 6-8 | 2860-ML Math 7-9 (100%) | 1520 | 0 |
| Shannon Frederick | Virtual Classroom Teacher | Yes | Instructional II_2810_Elemenatry K-6 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1520 | 0 |
| LaurenFrey | Virtual Classroom Teacher | Yes | Instructional I_8420_Chemistry 7-12 | 9-12 | 8420-Chemistry (100%) | 1520 | 0 |
| Sarah Fritz | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Elizabeth Gable | Virtual Classroom Teacher | Yes | Instructional I_6800_Math 7-12 | 9-12 | 2860-ML Math 7-9 (50%)_6800-Math 10-12 (50%) | 1520 | 0 |
| BartGadola | Virtual Classroom Teacher | Yes | Instructional II_4810_8405_8420_8450_8470_Health PK-12_Biology 7-12_Chemistry 7-12_General Science 7-12_Physics 7-12 | 9-12 | 8450-General Science, Intermediate 10-12 (100%) | 1520 | 0 |
| Jennifer Garber | Blended Classroom Teacher | Yes | Instructional II_8405_Biology 7-12 | 9-12 | 8405-Biology (100%) | 1680 | 0 |
| Lindsay Gardner | Special Education Supervisor | Yes | Instructional II_Supervisory_2810_7650_9215_9225_Elementary K-6_Reading Specialist PK-12_Supervisor Special Education PK-12_Special Education PK-12 | PK-12 | 9215-Supervisor, Special Education (100%) | 1680 | 0 |
| Joseph Garrison | Blended Classroom Teacher | Yes | Instructional II_6800_Math 7-12 | 9-12 | 2860-ML Math 7-9 (25%)_6800-Math 10-12 (75%) | 1680 | 0 |
| Shannon Gaul | Virtual Classroom Teacher | Yes | Instructional I_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |

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| Benjamin Gelzheiser | Virtual Classroom Teacher | Yes | Administrative I_Instructional II_1115_3230_8875_Principal PK-12_English 7-12_Social Studies 7-12 | 9-12 | 8860-Psychology, Social or Behavioral Science (50%)/8880-Sociology 10-12 (50%) | 1520 | 0 |
| Samantha George | Virtual Classroom Teacher | Yes | Instructional I_2810_2860_2880_Elementary K-6_MidLevel Math 6-9_MidLevel Science 6-9 | 6-8 | 2860-ML Math 7-9 (100%) | 1520 | 0 |
| Nicole Gianvito | Director of Middle School Teacher Evaluation | Yes | Administrative II_Instructional II_1115_3200_3230_Principal PK-12_Communications 7-12_English 7-12 | 6-8 | 1111-Middle School Principal (100%) | 1680 | 0 |
| Krista Gibbon | Special Education Teacher | Yes | Instructional I_2825_9226_Grades PK-4_Special Education PK-8 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Laura Giering | Special Education Teacher | Yes | Instructional I_2825_7650_9226_Grades PK-4_Reading Specialist PK-12_Special Education PK-8 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Nicole Gill | Blended Classroom Teacher | Yes | Instructional II_2810_7650_Elementary K-6_Reading Specialist PK-12 | K-5 | 2843-Kindergarten, age 5 (K5) (100%) | 1680 | 0 |
| Lindsay Glass | Virtual Classroom Teacher | Yes | Instructional II_2810_2840_Elementary K-6_Early Childhood N-3 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Jessica Gogia | Virtual Classroom Teacher | Yes | Instructional I_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Kate Grable | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Jennifer Graham | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Lauren Graham | School Counselor K-5 | Yes | Educational Specialist II_1836_1837_School Counselor K-6_School Counselor 7-12 | K-5 | 1836-Elementary School Counselor (100%) | 1680 | 0 |
| Marc Grandinetti | Blended Classroom Teacher | Yes | Administrative I_Instructional II_1115_3200_8875_Principal PK-12_Communications 7-12_Social Studies 7-12 | 9-12 | 8875-Social Studies 10-12 (100%) | 1680 | 0 |
| Emily Gratteri | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Peter Gratz | Virtual Classroom Teacher | Yes | Instructional I_8450_8875_General Science 7-12_Social Studies 7-12 | 6-8 | 2880-ML Science 7-9 (100%) | 1520 | 0 |
| Brenden Griffey | College and Career Teacher | Yes | Instructional I_2810_Elementary K-6 | PK-12 | 9900-Other not listed above (certificated personnel) 100% | 1680 | 0 |
| Amanda Grimm | Blended Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1680 | 0 |
| Katelyn Grinnik | ELD Teacher | Yes | Instructional I_Program Specialist_2810_4499_Elementary K-6_ESL PK-12 | PK-12 | 4499-ESL, K-12 Resource (Take student out for language support) | 1680 | 0 |
| Jason Guido | Blended Classroom Teacher | Yes | Instructional II_8875_Social Studies 7-12 | 9-12 | 8875-Social Studies 10-12 (100%) | 1680 | 0 |
| Janice Gural | College and Career Teacher | Yes | Instructional II_2810_2860_Elementary K-6_MidLevel Math 6-9 | PK-12 | 9900-Other not listed above (certificated personnel) 100% | 1680 | 0 |
| TaylorGuthrie | Special Education Teacher | Yes | Instructional I_2825_9226_Grades PK-4_Special Education PK-8 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Katie Hall | Virtual Classroom Teacher | Yes | Instructional I_8405_Biology 7-12 | 9-12 | 8405-Biology (100%) | 1520 | 0 |

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| Emily Hambleton | Blended Classroom Teacher | Yes | Instructional I_3230_English 7-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1680 | 0 |
| Matthew Harvey | Virtual Classroom Teacher | Yes | Instructional II_8440_Earth_Space Science 7-12 | 6-8 | 8441 Earth and Space Science, Intermediate (100%) | 1520 | 0 |
| Beth Haus | Special Education Teacher | Yes | Instructional II_2810_3230_9225_Elementary K-6_English 7-12_Special Education PK-12 | 6-8 | 9350-Special Ed, ML English 7-9 (100%) | 1680 | 0 |
| Christine Hawthorne | Virtual Classroom Teacher | Yes | Instructional II_6800_Math 7-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1520 | 0 |
| Kristin Helf | Special Education Teacher | Yes | Instructional I_2810_3230_9225_Elementary K-6_English 7-12_HOUSSE Designation English 7-12_Special Education PK-12 | 6-8 | 9350-Special Ed, ML English 7-9 (100%) | 1680 | 0 |
| WilfredHenry | Virtual Classroom Teacher | Yes | Instructional II_1603_6075_6800_8405_8420_8470_8875_9227_Business Computer Info Tech PK-12_Technology Education PK-12_Math 7-12_Biology 7-12_Chemistry 7-12_Physics 7-12_Social Studies 7-12_Special Education 7-12 | 9-12 | 8405-Biology (50%) 2121-Computer Technology (50%) | 1520 | 0 |
| Kimberly Herman | Virtual Classroom Teacher | Yes | Instructional II_8875_Social Studies 7-12 | 9-12 | 8875-Social Studies 10-12 (100%) | 1520 | 0 |
| Christine Hersperger | Blended Classroom Teacher | Yes | Instructional I_3230_English 7-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1680 | 0 |
| Laurie Hiles | Virtual Classroom Teacher | Yes | Instructional II_8420_Chemistry 7-12 | 6-8 | 2880-ML Science 7-9 (100%) | 1520 | 0 |
| Merilu Hill | School Counselor 9-12 | Yes | Educational Specialist I_1839_Elementary and Secondary School Counselor PK-12 | 9-12 | 1837-Secondary School Counselor (100%) | 1680 | 0 |
| Elizabeth Hills | Virtual Classroom Teacher | Yes | Instructional II_8440_8450_Earth_Space Science 7-12_General Science 7-12 | 6-8 | 2880-ML Science 7-9 (100%) | 1520 | 0 |
| Nicole Hinden | Blended Classroom Teacher | Yes | Instructional II_Educational Specialist I_2810_2850_2870_3230_1825_Elementary K-6_MidLevel English 6-9_MidLevel Citizenship 6-9_English 7-12_Inst Technology Specialist PK-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1680 | 0 |
| Olivia Hipolit | Blended Classroom Teacher | Yes | Instructional II_2880_4810_4820_6420_8405_8450_MidLevel Science 6-9_Health PK-12_Environmental Education PK-12_Library Science PK-12_Biology 7-12_General Science 7-12 | 9-12 | 8405-Biology (100%) | 1680 | 0 |
| Emily Hockensmith | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Ronald Hockman | School Psychologist | Yes | Educational Specialist II_1875_School Psychologist PK-12 | PK-12 | 1875-School Psychologist (100%) | 1680 | 0 |
| Amanda Hoffman | Virtual Classroom Teacher | Yes | Instructional II_Program Specialist_1405_4490_4499_Art PK-12_Spanish PK-12_ESL PK-12 | 9-12 | 1402-Art Secondary (50%)4490-Spanish 7-12 (50%) | 1520 | 0 |
| Karlee Hoffman | Blended Classroom Teacher | Yes | Instructional II_Program Specialist_3230_4499_English 7-12_ESL PK-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1680 | 0 |
| Richard Holman | Virtual Classroom Teacher | Yes | Instructional II_8875_Social Studies 7-12 | 9-12 | 8845-History 10-12 (100%) | 1520 | 0 |

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| StephanieHoltz | Special Education Teacher | Yes | Instructional I_2825_2826_9226_Grades Grades PK-4_Grades 5-6_Special Education PK-8 | 6-8 | 9380-Special Ed, ML Science, 7-9 (100%) | 1680 | 0 |
| Danielle Holtzman | Blended Classroom Teacher | Yes | Instructional I_3230_English 7-12 | 6-8 | 2850-ML English 7-9 (100%) | 1680 | 0 |
| Melissa Honeychuck | Virtual Classroom Teacher | Yes | Instructional II_3230_English 7-12 | 6-8 | 2850-ML English 7-9 (100%) | 1520 | 0 |
| Amanda Hoover | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Maria Hosein | Blended Classroom Teacher | Yes | Instructional II_2810_2840_Elementary K-6_Early Childhood N-3 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1680 | 0 |
| ShenandoahHoskinson | Special Education Teacher | Yes | Instructional I_Endorsement_2810_9225_1180_Elementary K-6_Special Education PK-12_Autism PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Daniel Houlihan | Virtual Classroom Teacher | Yes | Instructional I_8875_Social Studies 7-12 | 9-12 | 8845-History 10-12 (100%) | 1520 | 0 |
| Nina Hronas | Reading Specialist | Yes | Instructional II_2810_7650_9235_Elementary K-6_Reading Specialist PK-12_Mental and/or Physical Handicapped PK-12 | PK-12 | 7606-Developmental Reading, Elementary Classes, PreK-6 (50%)/7607-Developmental Reading, Secondary Classes, 7-12 (50%) | 1680 | 0 |
| Ryan Huber | Virtual Classroom Teacher | Yes | Instructional I_4490_Spanish PK-12 | 9-12 | 4490-Spanish 7-12 (100%) | 1520 | 0 |
| Jeffrey Huckestein | Blended Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1680 | 0 |
| Anne Hudson | Virtual Classroom Teacher | Yes | Instructional I_2810_2870_Elementary K-6_MidLevel Citizenship 6-9 | 6-8 | 2870-ML Social Studies 7-9 (100%) | 1520 | 0 |
| Emily Hunt | Blended Classroom Teacher | Yes | Instructional II_3230_English 7-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1680 | 0 |
| Bonnie Hunter | Special Education Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | 6-8 | 9360-Special Ed, ML Math 7-9 (100%) | 1680 | 0 |
| Mark Iannini | Director of Special Education | Yes | Administrative I_Supervisory_Instructional II_1115_2810_9215_9225_Principal PK-12_Elementary K-6_Supervisor Special Education PK-12_Special Education PK-12 | PK-12 | 9215-Supervisor, Special Education (100%) | 1680 | 0 |
| SharonLetto | Special Education Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Susan Imbriale | Blended Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1680 | 0 |
| Laurenlonadi | Virtual Classroom Teacher | Yes | Instructional II_2810_2860_Elementary K-6_MidLevel Math 6-9 | 6-8 | 2860-ML Math 7-9 (100%) | 1520 | 0 |
| Maryanne Jahn | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| JaymieJamison | Special Education Teacher | Yes | Instructional I_2825_9226_Grades PK-4_Special Education PK-8 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Kristin Jeffers | Special Education Teacher | Yes | Instructional II_Education Specialist I_2810_9225_1836_3230_Elementary K-6_Special Education PK-12_Elementary School Counselor_HOUSSE Designation English 7-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |

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|-----------------------|---------------------------|---------------------|--|---------------------------|--|--|---|
| NicoleJeffers | Blended Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1680 | 0 |
| Jeremiah Johnson | Blended Classroom Teacher | Yes | Instructional II_3230_English 7-12 | 9-12 | 2850-ML English 7-9 (50%)/3200-English 10-12 (50%) | 1680 | 0 |
| Kayla Johnson | Special Education Teacher | Yes | Instructional I_2825_9225_Grades PK-4_Special Education PK-8 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Kelly Jones | Virtual Classroom Teacher | Yes | Instructional II_3230_English 7-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1520 | 0 |
| Katherine Kalsey | Virtual Classroom Teacher | Yes | Instructional I_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Jessica Karas | Special Education Teacher | Yes | Instructional I_2825_9226_Grades Grades PK-4_Special Education PK-8 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Julie Kardell | Blended Classroom Teacher | Yes | Instructional II_6800_Math 7-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1680 | 0 |
| Andrea Karmazyn | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Danine Kelly | Virtual Classroom Teacher | Yes | Administrative_Instructional II_1115_8405_8450_Principal PK-12_Biology 7-12_General Science 7-12 | 6-8 | 2880-ML Science 7-9 (100%) | 1520 | 0 |
| Jane Kennedy | Special Education Teacher | Yes | Instructional I_2810_2840_2850_2870_9226_Elementary K-6_Early Childhood N-3_MidLevel English 6-9_MidLevel Citizenship 6-9_Special Education PK-8 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| JenniferKent | Virtual Classroom Teacher | Yes | Instructional I_2810_2840_Elementary K-6_Early Childhood N-3 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1520 | 0 |
| Kirk Ketchum | Blended Classroom Teacher | Yes | Instructional II_8875_Social Studies 7-12 | | 8845-History 10-12 (100%) | 1680 | 0 |
| Rachel Klemencic | Virtual Classroom Teacher | Yes | Instructional II_4410_French PK-12 | 9-12 | 4410-French 6-12 (100%) | 1520 | 0 |
| Chelsea Kmetz | Virtual Classroom Teacher | Yes | Instructional II_6800_Math 7-12 | 9-12 | 6800-Math 10-12 (100%) | 1520 | 0 |
| William Knopsnider | Blended Classroom Teacher | Yes | Instructional I_8405_Biology 7-12 | 9-12 | 8405-Biology (100%) | 1680 | 0 |
| Kelsey Koch | School Psychologist | Yes | Educational Specialist I_1875_School Psychologist PK-12 | PK-12 | 1875-School Psychologist (100%) | 1680 | 0 |
| Melissa Kohser | Blended Classroom Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | K-5 | 2843-Kindergarten, age 5 (K5) 100% | 1680 | 0 |
| Christine Koprivnikar | Virtual Classroom Teacher | Yes | Instructional I_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Brooke Kosar | Blended Classroom Teacher | Yes | Instructional II_8405_8440_8450_Biology 7-12_Earth-Space Science 7-12_General Science 7-12 | 9-12 | 8405-Biology (100%) | 1680 | 0 |
| Virginia Kotok | Virtual Classroom Teacher | Yes | Instructional II_2810_2850_2870_2880_6420_9225_Elementary K-6_ML English 6-9_ML Citizenship 6-9_ML Science 6-9_Library Science 6-9_Special Education PK-12 | 6-8 | 2880-ML Science 7-9 (100%) | 1520 | 0 |
| Jamie Kotuby | Special Education Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Kristin Kovacs | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Kara Kowalczyk | Virtual Classroom Teacher | Yes | Instructional II_8405_Biology 7-12 | 6-8 | 8441-Earth and Space Science, Intermediate (100%) | 1520 | 0 |
| RomanKozak | Blended Classroom Teacher | Yes | Instructional I_8875_Social Studies 7-12 | 9-12 | 8845-History 10-12 (100%) | 1680 | 0 |

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| Patricia Kozimer | Special Education Teacher | Yes | Instructional II_Supervisory_2810_9215_9225_Elementary K-6_Supervisor of Special Education PK-12_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Katie Kubis | Special Education Teacher | Yes | Instructional II_2810_2840_9225_Elementary K-6_Early Childhood N-3_Special Education PK-12 | K-5 | 9340-Special Ed, Elementary Subjects, PreK-6 (100%) | 1680 | 0 |
| Cori Kusik | Virtual Classroom Teacher | Yes | Instructional I_3230_English 7-12 | 9-12 | 2850-ML English 7-9 (100%) | 1520 | 0 |
| Jacquelyn Kvetko | College and Career Teacher | Yes | Instructional I_8875_Social Studies 7-12 | PK-12 | 9900-Other not listed above (certificated personnel) 100% | 1680 | 0 |
| Kaylee Lake | Special Education Teacher | Yes | Instructional II_Endorsement_2810_7650_9225_1182_Elementary K-6_Reading Specialist PK-12_Special Education PK-12_Instructional Coach PK-12 | K-5 | 9340-Special Ed, Elementary Subjects, PreK-6 (100%) | 1680 | 0 |
| Rachel Lambert | Blended Classroom Teacher | Yes | Instructional I_3100_Grades 4-8 (All subjects 4-6, Math 7-8) | 6-8 | 2860-ML Math 7-9 (100%) | 1680 | 0 |
| Shawn Lanious | Principal K-5 | Yes | Letter of Eligibility_Administrative II_Administrative_Instructional II_1150_2300_1115_2810_2870_2880_1603_Superintendent PK-12_Vocational Administrative Director 7-12_Principal PK-12_Elementary K-6_MidLevel Citizenship 6-9_MidLevel Science 6-9_Business Computer Info PK-12 | K-5 | 1100-Elementary Principal (100%) | 1680 | 0 |
| Natasha Lee | Blended Classroom Teacher | Yes | Instructional II_2810_3230_Elementary K-6_English 7-12 | 6-8 | 2850-ML English 7-9 (100%) | 1680 | 0 |
| Michael Leonard | College and Career Teacher | Yes | Instructional II_Educational Specialist I_1603_8875_1825_Business-Computer-Info Tech PK-12_Social Studies 7-12_Inst Technology Specialist PK-12 | PK-12 | 9900-Other not listed above (certificated personnel) 100% | 1680 | 0 |
| Amanda Leone | Special Education Teacher | Yes | Instructional II_2810_2850_9225_Elementary K-6_MidLevel English 6-9_Special Education PK-12 | 6-8 | 9350-Special Ed, ML English 7-9 (100%) | 1680 | 0 |
| EileenLessman | Virtual Classroom Teacher | Yes | Instructional II_2860_8440_8405_8450_MidLevel Math 6-9_Earth_Space Science 7-12_Biology 7-12_General Science 7-12 | 6-8 | 8441-Earth and Space Science, Intermediate (100%) | 1520 | 0 |
| Lauren Levendusky | Virtual Classroom Teacher | Yes | Instructional I_2810_Elementary K-6 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1520 | 0 |
| Noah Lewis | Virtual Classroom Teacher | Yes | Instructional I_8875_Social Studies 7-12 | 6-8 | 2870-ML Social Studies 7-9 (100%) | 1520 | 0 |
| Ashley Ley | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | 6-8 | 9360-Special Ed, ML Math 7-9 (100%) | 1680 | 0 |
| Mary Lichtenwalner | Blended Classroom Teacher | Yes | Instructional I_2860_3230_8405_8875_MidLevel Math 6-9_English 7-12_Biology 7-12_Social Studies 7-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1680 | 0 |
| Jesse Light | Blended Classroom Teacher | Yes | Instructional I_2810_2870_2880_Elementary K-6_MidLevel Citizenship 6-9_MidLevel Science 6-9 | 6-8 | 2880-ML Science 7-9 (100%) | 1680 | 0 |

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| Justin Lindner | Assistant Principal | Yes | Administrative II_Instructional II_1115_2810_2860_Principal PK-12_Elementary K-6_MidLevel Math 6-9 | K-5 | 1101-Assistant/Vice Elementary Principal (100%) | 1680 | 0 |
| Megan Lindner | Assistant Director of Special Education | Yes | Administrative II_Supervisory_Instructional II_9215_1115_2810_9225_Principal PK-12_Supervisor of Special Education PK-12_Elementary K-6_Special Education PK-12 | PK-12 | 9215-Supervisor, Special Education (100%) | 1680 | 0 |
| Jennifer Liptak | Virtual Classroom Teacher | Yes | Instructional II_1603_1668_Business Computer Info Technology PK-12_Marketing-District Education Teacher Coordinator 7-12 | 9-12 | 1002-Computer Science, Secondary, 7-12 (100%) | 1520 | 0 |
| Lacey Lodovico | Special Education Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Carrie LoFaso | Blended Classroom Teacher | Yes | Instructional II_3200_3230_Communications 7-12_English 7-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1680 | 0 |
| Krista Long | School Psychologist | Yes | Educational Specialist II_1875_School Psychologist PK-12 | PK-12 | 1875-School Psychologist (100%) | 1680 | 0 |
| Stephanie Loughran | Blended Classroom Teacher | Yes | Instructional II_8875_Social Studies 7-12 | 9-12 | 8845-History 10-12 (100%) | 1680 | 0 |
| Angela Lowmaster | Blended Classroom Teacher | Yes | Instructional II_2810_2850_Elementary K-6_MidLevel English 6-9 | 6-8 | 2850-ML English 7-9 (100%) | 1680 | 0 |
| Jacob Ludwig | Physical Education Teacher | Yes | Instructional I_4805_Health_Physical Education PK-12 | PK-12 | 4817-Physical Education (100%) | 1680 | 0 |
| EvaLumley | Blended Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1680 | 0 |
| Christine Lupinacci | Special Education Teacher | Yes | Instructional I_2810_9235_Elementary K-6_Mental and/or Physical Handicapped K-12 | 6-8 | 9350-Special Ed, ML English 7-9 (100%) | 1680 | 0 |
| Misty Lytle | College and Career Teacher | Yes | Instructional I_2810_Elementary K-6 | PK-12 | 9900-Other not listed above (certificated personnel) 100% | 1680 | 0 |
| Elizabeth MacGregor | Virtual Classroom Teacher | Yes | Instructional II_2810_3230_9225_Elementary K-6_English 7-12_Special Education PK-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1520 | 0 |
| Kristin Mamula | Virtual Classroom Teacher | Yes | Instructional II_8405_Biology 7-12 | 9-12 | 8405-Biology (100%) | 1520 | 0 |
| MariaMancuso | Special Education Teacher | Yes | Instructional I_3100_9226_Grades 4-8 (All subjects 4-6, Science 7-8)_Special Education PK-8 | K-5 | 9340-Special Ed, Elementary Subjects, PreK-6 (100%) | 1680 | 0 |
| Stephanie Mangan | Blended Classroom Teacher | Yes | Instructional I_3230_English 7-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1680 | 0 |
| MarissaMangie | Special Education Teacher | Yes | Instructional I_2810_7650_9225_Elementary K-6_Reading Specialist PK-12_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Kelly Manning | Blended Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1680 | 0 |
| David Marchionda | Blended Classroom Teacher | Yes | Instructional I_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1680 | 0 |
| Jaclyn Marker | Curriculum Coordinator | Yes | Instructional II_2840_Early Childhood N-3 | K-5 | 2843-Kindergarten, age 5 (K5) 100% | 1680 | 0 |

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| Daniel Marks | Blended Classroom Teacher | Yes | Instructional II_Administrative I_3200_8875_1115_Communications 7-12_Social Studies 7-12_Principal PK-12 | 9-12 | 8875-Social Studies 10-12 (100%) | 1680 | 0 |
| Adina Marks-Vescio | ELD Teacher | Yes | Instructional II_Program Specialist_3230_4499_7650_English 7-12_ESL PK-12_Reading Specialist PK-12 | PK-12 | 4499-ESL, K-12 Resource (Take student out for language support) | 1680 | 0 |
| Dana Marquis | School Nurse | Yes | Educational Specialist II_1890_School Nurse PK-12 | PK-12 | 1890-School Nurse (100%) | 1680 | 0 |
| Anthony Marsilio | Virtual Classroom Teacher | Yes | Instructional II_8875_Social Studies 7-12 | 6-8 | 2870-ML Social Studies 7-9 (100%) | 1520 | 0 |
| Julia Martin | Blended Classroom Teacher | Yes | Instructional II_8875_Social Studies 7-12 | 9-12 | 8845-History 10-12 (100%) | 1680 | 0 |
| Teresa Martin | Special Education Teacher | Yes | Instructional II_2810_2870_9235_Elementary K-6_MidLevel Citizenship 6-9_Mental and/or Physical Handicapped | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Richard Martz | Special Education Teacher | Yes | Instructional I_6800_9227_Math 7-12_Special Education 7-12 | 6-8 | 9360-Special Ed, ML Math 7-9 (100%) | 1680 | 0 |
| Holly Matthews | Special Education Teacher | Yes | Instructional II_2850_2860_3230_9225_MidLevel English 6-9_MidLevel Math 6-9_English 7-12_Special Education PK-12 | 9-12 | 9355-Special Ed, Secondary English 10-12 (100%) | 1680 | 0 |
| Jeffrey Maurizi | Special Education Teacher | Yes | Instructional I_8825_8875_9225_Citizenship 7-12_Social Studies 7-12_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Antonio Mauro | Virtual Classroom Teacher | No | | 9-12 | 4430-Italian | 1520 | 0 |
| April McCaslin | Virtual Classroom Teacher | Yes | Instructional I_3230_8405_English 7-12_Biology 7-12 | 6-8 | 2880-ML Science 7-9 (100%) | 1520 | 0 |
| George McCoy | Blended Classroom Teacher | Yes | Administrative I_Instructional I_1115_8405_8450_Principal PK-12_Biology 7-12_General Science 7-12 | 6-8 | 8405-Biology (25%)_8441-Earth and Space Science, Intermediate (75%) | 1680 | 0 |
| Cynthia McDonough | Virtual Classroom Teacher | Yes | Instructional II_8405_Biology 7-12 | 9-12 | 8405-Biology (100%) | 1520 | 0 |
| Deborah McGuire | Blended Classroom Teacher | Yes | Instructional II_2810_3230_7650_Elementary K-6_English 7-12_Reading Specialist PK-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1680 | 0 |
| Katie McGuire | Virtual Classroom Teacher | Yes | Instructional II_2850_8875_9225_MidLevel English 6-9_Social Studies 7-12_Special Education PK-12 | 9-12 | 8875-Social Studies 10-12 (100%) | 1520 | 0 |
| Christy McKee | Blended Classroom Teacher | Yes | Instructional II_Educational Specialist I_8405_8450_1836_1837_Biology 7-12_General Science 7-12_Elementary School Counselor K-6_Secondary School Counselor 7-12_ | 9-12 | 8405-Biology (100%) | 1680 | 0 |
| Kristy McKnight | Virtual Classroom Teacher | Yes | Instructional I_2810_4490_Elementary K-6_Spanish PK-12 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Jessica Medich | Special Education Teacher | Yes | Instructional I_2825_9226_Grades PK-4_Special Education PK-8 | K-5 | 9340-Special Ed, Elementary Subjects, PreK-6 (100%) | 1680 | 0 |
| Noah Medich | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Blake Meehan | Virtual Classroom Teacher | Yes | Instructional II_1603_Business Computer Information Technology PK-12 | 9-12 | 1606-Business Education, Secondary (100%) | 1520 | 0 |

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| Brittany Mentel | Special Education Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | K-5 | 9340-Special Ed, Elementary Subjects, PreK-6 (100%) | 1680 | 0 |
| Kelly Mesko | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| DenaMihalsky | Special Education Teacher | Yes | Instructional I_2810_3230_9225_Elementary K-6_English 7-12_Special Education PK-12 | 9-12 | 9355-Special Ed, Secondary English 10-12 (100%) | 1680 | 0 |
| Chelsea Miller | Blended Classroom Teacher | Yes | Instructional II_3230_English 7-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1680 | 0 |
| Sarah Miller | Special Education Teacher | Yes | Instructional I_2825_9226_Grades PK-4_Special Education PK-8 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Lynda Mineard | Special Education Teacher | Yes | Instructional II_2810_2840_9235_Elementary K-6_Early Childhood Education N-3_Mental and/or Physical Handicapped PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Catherine Mininni | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Edward Monahan | Reading Specialist | Yes | Instructional I_2825_2826_7650_9226_Grades PK-4_Grades 5-6_Reading Specialist PK-12_Special Education PK-8 | PK-12 | 7606-Developmental Reading, Elementary Classes, PreK-6 (50%)/7607-Developmental Reading, Secondary Classes, 7-12 (50%) | 1680 | 0 |
| Lisa Monit | Virtual Classroom Teacher | Yes | Instructional I_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Kelli Moon | Virtual Classroom Teacher | Yes | Instructional I_8405_8440_Biology 7-12_Earth-Space Science 7-12 | 9-12 | 8405-Biology (100%) | 1520 | 0 |
| Timothy Moore | Special Education Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Elaina Moorehead | Special Education Teacher | Yes | Instructional II_2825_3100_7205_9226_9227_Grades PK-4_Grades 4-8 (all subjects 4-6; /English Language Arts Reading 7-8)_Music PK-12_Special Education PK-8_Special Education 7-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| BethanieMoreschi | Special Education Teacher | Yes | Instructional I_2810_2850_2860_9225_Elementary K-6_ML English 6-9_ML Math 6-9_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Jill Morrison | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1520 | 0 |
| Chad Morrow | Blended Classroom Teacher | Yes | Administrative_Instructional II_1115_8875_Principal PK-12_Social Studies 7-12 | 9-12 | 8845-History 10-12 (100%) | 1680 | 0 |
| Melanie Mrvichin | Virtual Classroom Teacher | Yes | Instructional II_3230_English 7-12 | 6-8 | 2850-ML English 7-9 (100%) | 1520 | 0 |
| Megan Murray | Blended Classroom Teacher | Yes | Instructional I_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1680 | 0 |
| Jeffrey Musher | Special Education Teacher | Yes | Instructional I_2825_9226_Grades PK-4_Special Education PK-8 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |

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| Samantha Muto | Blended Classroom Teacher | Yes | Instructional II_1603_2850_2860_Business Computer Info Technology PK-12_MidLevel English 6-9_MidLevel Math 6-9 | 6-8 | 2860-ML Math 7-9 (100%) | 1680 | 0 |
| Sean Nagle | Special Education Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | K-5 | 9340-Special Ed, Elementary Subjects, PreK-6 (100%) | 1680 | 0 |
| Brandy Napoli | Virtual Classroom Teacher | Yes | Instructional I_2810_2850_Elementary K-6_MidLevel English 6-9 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Ryan Napolitan | Virtual Classroom Teacher | Yes | Instructional I_6800_Math 7-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1520 | 0 |
| Beth Narad | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1520 | 0 |
| Juliette Nasiadka | Virtual Classroom Teacher | Yes | Administrative_Instructional II_1115_5600_8875_Principal PK-12_Family Consumer Science PK-12_Social Studies 7-12 | 9-12 | 8845-History 10-12 (100%) | 1520 | 0 |
| Orsola Nebel | Virtual Classroom Teacher | Yes | Instructional I_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Christina Nelson | Virtual Classroom Teacher | Yes | Instructional II_2810_3230_Elementary K-6_English 7-12 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1520 | 0 |
| Carol Newell | Blended Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1680 | 0 |
| Michele Nicol | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| LeahNocera | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Kara Nuzzo | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1520 | 0 |
| Amy Nyeholt | Curriculum Coordinator | Yes | Instructional II_3230_English 7-12 | 6-8 | 2850-ML English 7-9 (100%) | 1680 | 0 |
| Amy O'Brien | Blended Classroom Teacher | Yes | Instructional II_2810_2850_3230_Elementary K-6_MidLevel English 6-9_English 7-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1680 | 0 |
| Sarah Ochtun | Special Education Teacher | Yes | Instructional II_2810_7650_9225_Elementary K-6_Reading Specialist PK-12_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Rachel Oravec | Virtual Classroom Teacher | Yes | Instructional II_3200_3230_Communications 7-12_English 7-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1520 | 0 |
| Dale Osselborn | Virtual Classroom Teacher | Yes | Instructional I_6800_Math 7-12 | 9-12 | 6800-Math 10-12 (100%) | 1520 | 0 |
| Breanne Paraniuk | Blended Classroom Teacher | Yes | Instructional II_6800_Math 7-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1680 | 0 |
| Abigale Parsons | Blended Classroom Teacher | Yes | Instructional I_8875_Social Studies 7-12 | 6-8 | 2870-ML Social Studies 7-9 (100%) | 1680 | 0 |
| Brian Partyka | Virtual Classroom Teacher | Yes | Instructional II_8875_Social Studies 7-12 | 9-12 | 8845-History 10-12 (100%) | 1520 | 0 |
| Erin Patterson | Special Education Teacher | Yes | Instructional II_1405_9225_Art PK-12_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Kathleen Pavkovich | Curriculum Coordinator | Yes | Instructional II_2860_6800_MidLevel Math 6-9_Math 7-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1680 | 0 |
| Sarah Peck | Special Education Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Afton Pelton | Physical Education Teacher | Yes | Instructional II_2860_4805_MidLevel Math 6-9_Health-PE PK-12 | PK-12 | 4817-Physical Education (100%) | 1680 | 0 |

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| Mark Perich | Virtual Classroom Teacher | Yes | Instructional I_6800_Math 7-12 | 9-12 | 6800-Math 10-12 (100%) | 1520 | 0 |
| Paul Pero | Virtual Classroom Teacher | Yes | Instructional II_8875_4490_Social Studies 7-12_Spanish PK-12 | 9-12 | 4490-Spanish 7-12 (100%) | 1520 | 0 |
| Melinda Peterman | Blended Classroom Teacher | Yes | Instructional II_2810_2860_Elementary K-6_MidLevel Math 6-9 | 6-8 | 2860-ML Math 7-9 (100%) | 1680 | 0 |
| Danielle Phillips | Assistant Principal | Yes | Administrative I_Instructional II_1115_3230_Principal PK-12_English 7-12 | 9-12 | 1106-Assistant/Vice Secondary Principal (100%) | 1680 | 0 |
| Chelsea Phillips | Special Education Teacher | Yes | Instructional II_2810_2860_9225_Elementary K-6_MidLevel Math 6-9_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Ashley Pirilla | Blended Classroom Teacher | Yes | Instructional II_2810_2860_2880_Elementary K-6_ML Math 6-9_ML Science 6-9 | 6-8 | 2880-ML Science 7-9 (100%) | 1680 | 0 |
| Julianne Pitzer | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Patricia Plummer | Blended Classroom Teacher | Yes | Instructional II_2810_7650_Elementary K-6_Reading Specialist PK-12 | 6-8 | 2850-ML English 7-9 (100%) | 1680 | 0 |
| Elizabeth Podolak | Virtual Classroom Teacher | Yes | Instructional II_3230_English 7-12 | 6-8 | 2850-ML English 7-9 (100%) | 1520 | 0 |
| Wendy Polochak | Blended Classroom Teacher | Yes | Instructional II_6800_8405_8420_8450_9225_Math 7-12_Biology 7-12_Chemistry 7-12_General Science 7-12_Special Education PK-12 | 6-8 | 8405-Biology (25%)_8441-Earth and Space Science, Intermediate (75%) | 1680 | 0 |
| Michael Pope | School Psychologist | Yes | Educational Specialist I_1875_School Psychologist PK-12 | PK-12 | 1875-School Psychologist (100%) | 1680 | 0 |
| Bryan Pratte | Blended Classroom Teacher | Yes | Administrative I_Instructional II_1115_2810_2880_Principal PK-12_Elementary K-6_MidLevel Science 6-9 | 6-8 | 2880-ML Science 7-9 (100%) | 1680 | 0 |
| Tracy Pratte | Blended Classroom Teacher | Yes | Instructional II_2810_2840_Elementary K-6_Early Childhood N-3 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1680 | 0 |
| David Prezgay | Special Education Teacher | Yes | Administrative I_Instructional II_1115_9225_Principal PK-12_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Brittany Prisuta | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Robert Pyle | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Kara Quevi | Special Education Teacher | Yes | Instructional I_2825_3100_3100_3230_8875_9226_9227_7650_Grades PK-4_Grades 4-8 (all subjects 4-6; English Language Arts Reading 7-8)_Grades 4-8 (all subjects 4-6; Social Studies 7-8)_English 7-12_Social Studies 7-12_Special Education PK-8_Special Education 7-12_Reading Specialist PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |

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| DaynaRaber | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Darlene Radanovich | Blended Classroom Teacher | Yes | Instructional II_2810_2870_Elementary K-6_MidLevel Citizenship 6-9 | 9-12 | 8875-Social Studies 10-12 (100%) | 1680 | 0 |
| Kimberly Rangel | Virtual Classroom Teacher | Yes | Instructional I_2810_7650_Elementary K-6_Reading Specialist PK-12 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1520 | 0 |
| Meagan Rankin | Special Education Teacher | Yes | Instructional I_2825_9226_Grades PK-4_Special Education PK-8 | K-5 | 9340-Special Ed, Elementary Subjects PreK-6 (100%) | 1680 | 0 |
| Kelly Rape | Special Education Teacher | Yes | Instructional I_2810_2850_9225_Elementary K-6_MidLevel English 6-9_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| October Raymond | Blended Classroom Teacher | Yes | Instructional II_8405_Biology 7-12 | 9-12 | 8405-Biology (100%) | 1680 | 0 |
| Chad Rea | Blended Classroom Teacher | Yes | Instructional I_8875_Social Studies 7-12 | 9-12 | 8875-Social Studies 10-12 (100%) | 1680 | 0 |
| Erica Record | Blended Classroom Teacher | Yes | Administrative I_Instructional II_1115_2810_Principal PK-12_Elementary K-6 | K-5 | 2844-Elementary, Primary Grades 1-3 (100%) | 1680 | 0 |
| Danielle Reda | Special Education Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Amy Reed | Virtual Classroom Teacher | Yes | Instructional II_2810_2880_7650_Elementary K-6_MidLevel Science 6-9_Reading Specialist PK-12 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Kimberly Refosco | Virtual Classroom Teacher | Yes | Instructional I_4490_Spanish PK-12 | 9-12 | 4490-Spanish 7-12 (100%) | 1520 | 0 |
| Keith Rentler | Virtual Classroom Teacher | Yes | Instructional I_8875_Social Studies 7-12 | 6-8 | 2870-ML Social Studies 7-9 (100%) | 1520 | 0 |
| Rebecca Rettinger | Virtual Classroom Teacher | Yes | Instructional II_2810_2860_9225_Elementary K-6_MidLevel Math 6-9_Special Education PK-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1520 | 0 |
| Nicholas Rhodes | Virtual Classroom Teacher | Yes | Instructional II_6800_Math 7-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1520 | 0 |
| Tami Riggle | Blended Classroom Teacher | Yes | Instructional II_2810_6800_Elementary K-6_Math 7-12 | 9-12 | 6800-Math 10-12 (100%) | 1680 | 0 |
| Denise Rivera Lopez | Virtual Classroom Teacher | Yes | Instructional II_Program Specialist_4490_9225_9290_4499_Spanish PK-12_Special Education PK-12_Visually Impaired PK-12_ESL PK-12 | 9-12 | 4490-Spanish 7-12 (100%) | 1520 | 0 |
| Kathryn Rizzo | Virtual Classroom Teacher | Yes | Instructional II_2810_2850_3200_3230_Elementary K-6_MidLevel English 6-9_Communications 7-12_English 7-12 | 6-8 | 2850-ML English 7-9 (100%) | 1520 | 0 |
| Marcella Roach | Physical Education Teacher | Yes | Instructional II_4805_Health_Physical Education PK-12 | PK-12 | 4817-Physical Education (100%) | 1680 | 0 |
| TiffanyRobinson | Special Education Teacher | Yes | Instructional II_2810_9235_Elementary K-6_Mental and/or Physical Handicapped K-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| BrooklynneRochna | Special Education Teacher | Yes | Instructional I_2825_9226_Grades PK-4_Special Education PK-8 | 6-8 | 9360-Special Ed, ML Math 7-9 (100%) | 1680 | 0 |
| Michelle Rodgers | Virtual Classroom Teacher | Yes | Instructional II_8875_Social Studies 7-12 | 9-12 | 8845-History 10-12 (100%) | 1520 | 0 |

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| Mary Rohanna | Virtual Classroom Teacher | Yes | Instructional II_Educational Specialist I_2810_1825_Elementary K-6_Instructional Technology Specialist PK-12 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Christopher Roman | Virtual Classroom Teacher | Yes | Instructional II_Educational Specialist I_6800_1825_Math 7-12_Instructional Technology Specialist PK-12 | 9-12 | 6800-Math 10-12 (100%) | 1520 | 0 |
| Kelly Romasco | Virtual Classroom Teacher | Yes | Administrative I_Instructional I_1115_7205_Principal PK-12_Music PK-12 | 9-12 | 7202 Music; Secondary 7-12 (100%) | 1520 | 0 |
| Kevin Romasco | Principal 6-8 | Yes | Administrative II_Instructional II_1115_6800_Principal PK-12_Math 7-12 | 6-8 | 1111-Middle School Principal (100%) | 1680 | 0 |
| PatriciaRoseman | Virtual Classroom Teacher | Yes | Instructional I_Program Specialist_3230_4499_English 7-12_English as a Second Language (ESL) PK-12 | 6-8 | 2850-ML English 7-9 (100%) | 1520 | 0 |
| Melanie Rosenberger | Assistant Principal | Yes | Administrative I_Instructional I_1115_2810_2840_Principal PK-12_Elementary K-6_Early Childhood N-3 | K-5 | 1101-Assistant/Vice Elementary Principal (100%) | 1680 | 0 |
| Michele Rossell | Virtual Classroom Teacher | Yes | Instructional I_6800_Math 7-12 | 9-12 | 6800-Math 10-12 (100%) | 1520 | 0 |
| Jasmine Rudy | Blended Classroom Teacher | Yes | Instructional I_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1680 | 0 |
| JenniferRudzik | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| James Rupert | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | 9-12 | 9385-Special Ed, Secondary Science 10-12 (100%) | 1680 | 0 |
| Rebecca Russell | Blended Classroom Teacher | Yes | Instructional II_Letter of Equivalency_3230_1185_English 7-12_Masters's Equivalency | 9-12 | 3200-English/Communication 10-12 (100%) | 1680 | 0 |
| Richard Russell | Assistant Principal | Yes | Administrative I_Instructional II_1115_2810_2860_2870_2880_Principal PK-12_Elementary K-6_MidLevel Math 6-9_MidLevel Citizenship 6-9_MidLevel Science 6-9 | K-5 | 1101-Assistant/Vice Elementary Principal (100%) | 1680 | 0 |
| Stacy Sampson | Virtual Classroom Teacher | Yes | Administrative I_Instructional II_1115_2810_2860_Principal PK-12_Elementary K-6_MidLevel Math 6-9 | 6-8 | 2860-ML Math 7-9 (100%) | 1520 | 0 |
| BethAnn Scarlatelli | Virtual Classroom Teacher | Yes | Instructional I_8405_8440_Biology 7-12_Earth-Space Science 7-12 | 9-12 | 8405-Biology (100%) | 1520 | 0 |
| Carrie Schlosser | Blended Classroom Teacher | Yes | Instructional I_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1680 | 0 |
| Erik Sculli | Virtual Classroom Teacher | Yes | Instructional I_2810_3230_8875_Elementary K-6_English 7-12_Social Studies 7-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1520 | 0 |
| Jennifer Sears | Virtual Classroom Teacher | Yes | Instructional II_8405_8420_Biology 7-12_Chemstry 7-12 | 6-8 | 2880-ML Science 7-9 (100%) | 1520 | 0 |
| Jamie Seelman | Special Education Teacher | Yes | Instructional I_2810_2850_2860_9225_Elemenatry K-6_MidLevel English_MidLevel Math_Special Education PK-12 | 6-8 | 9360-Special Ed, ML Math 7-9 (100%) | 1680 | 0 |

| Full Name | JOB TITLE | PA Certified Yes/No | Area of Certification/Certification Type | Grade Teaching or Serving | All Areas of Assignment, Subject Areas Teaching or Services Provided | Number of Hours Worked in Assignment (2019-2020) | Percentage of Time in Areas Not Certified |
|-----------------------------|-------------------------------|---------------------|---|---------------------------|--|--|---|
| LeahSelvaggio | Special Education Teacher | Yes | Instructional II_Program Specialist_2810_2840_9225_4499_Elementary K-6_Early Childhood Education N-3_Special Education PK-12_English as a Second Language (ESL) PK-12 | K-5 | 9340-Special Ed, Elementary Subjects, PreK-6 (100%) | 1680 | 0 |
| Mark Seminara | Special Education Teacher | Yes | Instructional I_8875_9225_Social Studies 7-12_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Nichole Seminara | Special Education Supervisor | Yes | Instructional II_2825_9226_Grades PK-4_Special Education PK-8 | PK-12 | 9900-Other not listed above (certificated personnel) 100% | 1680 | 0 |
| Yvonne Shafer | Blended Classroom Teacher | Yes | Instructional II_8420_Chemistry 7-12 | 9-12 | 8420-Chemistry (100%) | 1680 | 0 |
| Angelica Shaffer | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| JennaShedlock | Special Education Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Heather Sheyn | Virtual Classroom Teacher | Yes | Instructional I_2810_2840_Elementary K-6_Early Childhood N-3 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Michael Shoaf | Special Education Supervisor | Yes | Administrative II_Supervisory_Instructional II_1115_9215_2810_9225_Principal K_12_Supervisor of Special Education PK-12_Elementary K-6_Special Education PK-12 | PK-12 | 9215-Supervisor, Special Education (100%) | 1680 | 0 |
| Jennifer Shoaf | Deputy Chief Academic Officer | Yes | Instructional II_2810_Elementary K-6 | PK-12 | 1805-Assistant to the Superintendent in Charge of Instruction (100%) | 1680 | 0 |
| Stephanie Skinner Linton | Virtual Classroom Teacher | Yes | Instructional II_8875_Social Studies 7-12 | 9-12 | 8845-History 10-12 (100%) | 1520 | 0 |
| Courtney Slovak | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Dennis Smalley | Virtual Classroom Teacher | Yes | Administrative I_Instructional II_1115_6800_8405_Principal PK-12_Math 7-12_Biology 7-12 | 9-12 | 6800-Math 10-12 (100%) | 1520 | 0 |
| Jennifer Smith | Virtual Classroom Teacher | Yes | Instructional II_3230_English 7-12 | 6-8 | 2850-ML English 7-9 (100%) | 1520 | 0 |
| KylieSmith | Special Education Teacher | Yes | Instructional I_2825_3100_7650_9226_Grades PK-4_Grades 4-8 (All subjects 4-6, English, LA and Reading 7-8)_Reading Specialist PK-12_Special Education PK-8 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Samantha Smith | Virtual Classroom Teacher | Yes | Instructional II_3230_English 7-12 | 9-12 | 3200-English/Communication 10-12 (100%) | 1520 | 0 |
| Sean Snowden | Principal 11-12 | Yes | Administrative II_Instructional II_1115_2810_9225_Principal PK-12_Elementary K-6_Special Education PK-12 | 9-12 | 1105-Secondary Principal (100%) | 1680 | 0 |
| Pamela Sokol | Blended Classroom Teacher | Yes | Instructional II_8875_Social Studies 7-12 | 9-12 | 8860-Psychology, Social or Behavioral Science (100%) | 1680 | 0 |
| David Soose | Special Education Teacher | Yes | Instructional I_2810_2860_9225_Elementary K-6_MidLevel Math 7-9_Special Education N-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |

| Full Name | JOB TITLE | PA Certified Yes/No | Area of Certification/Certification Type | Grade Teaching or Serving | All Areas of Assignment, Subject Areas Teaching or Services Provided | Number of Hours Worked in Assignment (2019-2020) | Percentage of Time in Areas Not Certified |
|--------------------|----------------------------|---------------------|---|---------------------------|--|--|---|
| Amanda Sovesky | Blended Classroom Teacher | Yes | Instructional II_3230_English 7-12 | 6-8 | 2850-ML English 7-9 (100%) | 1680 | 0 |
| Frances Spigelmyer | Chief Academic Officer | No | | PK-12 | | 1680 | 0 |
| Melissa Spooner | Virtual Classroom Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Amanda Springer | Special Education Teacher | Yes | Administrative I_Instructional II_1115_2810_9225_Principal PK-12_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Jacob Springer | Special Education Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Melonie Starr | Special Education Teacher | Yes | Instructional I_9225_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Sarah Steder | Assistant Principal | Yes | Administrative I_Instructional II_1115_8875_Principal PK-12_Social Studies 7-12 | 9-12 | 1112-Assistant/Vice MS Principal (100%) | 1680 | 0 |
| NicoleSteinbach | Special Education Teacher | Yes | Instructional I_2825_9226_Grades PK-4_Special Education PK-8 | K-5 | 9340-Special Ed, Elementary Subjects, PreK-6 (100%) | 1680 | 0 |
| EricaStickel | College and Career Teacher | Yes | Instructional I_Educational Specialist I_1839_2810_3230_Elementary and Secondary School Counselor PK-12_Elementary K-6_English 7-12 | PK-12 | 9900-Other not listed above (certificated personnel) 100% | 1680 | 0 |
| Abbey Stiger | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| Paula Strati | Special Education Teacher | Yes | Instructional I_2825_9226_Grades PK-4_Special Education PK-8 | K-5 | 9340-Special Ed, Elementary Subjects, PreK-6 (100%) | 1680 | 0 |
| Thomas Strauman | Virtual Classroom Teacher | Yes | Instructional II_2810_3200_Elementary K-6_Communications 7-12 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1520 | 0 |
| Sara Swogger | Virtual Classroom Teacher | Yes | Instructional II_2810_7650_9225_Elementary K-6_Reading Specialist PK-12_Special Education PK-12 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1520 | 0 |
| JoAnnaTaylor | Virtual Classroom Teacher | Yes | Instructional II_4003_8405_8420_9205_American Sign Language (ASL) PK-12_Biology 7-12_Chemistry 7-12_Hearing Impaired PK-12 | 9-12 | 8468-Physical Science, Intermediate 10-12 (100%) | 1520 | 0 |
| KatherineTaylor | Special Education Teacher | Yes | Instructional I_2810_2840_9225_Elementary K-6_Early Childhood N-3_Special Education PK-12 | 9-12 | 9355-Special Ed, Secondary English 10-12 (100%) | 1680 | 0 |
| Jennifer Temple | Blended Classroom Teacher | Yes | Administrative I_Instructional II_1115_2810_9225_Principal PK-12_Elementary K-6_Special Education PK-12 | K-5 | 2844-Elementary, Primary Grades 1-3 (100%) | 1680 | 0 |
| Kelly Testa | Blended Classroom Teacher | Yes | Instructional I_2810_Elementary K-6 | K-5 | 2845-Elementary , Intermediate Grades 4-6 (100%) | 1680 | 0 |
| Casey Theobald | Physical Education Teacher | Yes | Instructional II_4805_Health_Physical Education PK-12 | PK-12 | 4817-Physical Education (100%) | 1680 | 0 |
| Stephanie Thomson | Special Education Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |


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|---------------------|--|---------------------|---|---------------------------|---|--|---|
| MarthaTinker | ELD Assessment Coordinator | Yes | Instructional II_Program Specialist_4490_6420_4499_Spanish PK-12_Library Science PK-12_ESL PK-12 | PK-12 | 9900-Other not listed above (certificated personnel) 100% | 1680 | 0 |
| Shari Trella | College and Career Teacher | Yes | Instructional I_1603_Business-Computer-Info Tech PK-12 | PK-12 | 9900-Other not listed above (certificated personnel) 100% | 1680 | 0 |
| Vincent Trombetta | Director of Secondary Teacher Evaluation | Yes | Administrative II_Administrative I_Instructional II_1105_1100_2810_Secondary Principal 7-12_Elementary Principal K-6_Elementary K-6 | 9-12 | 1105-Secondary Principal (100%) | 1680 | 0 |
| Lon Valentine | Virtual Classroom Teacher | Yes | Instructional I_8875_Social Studies 7-12 | 9-12 | 8845-History 10-12 (100%) | 1520 | 0 |
| James Vanderschaaff | Virtual Classroom Teacher | Yes | Administrative I_Instructional I_1115_8875_Principal PK-12_Social Studies 7-12 | 6-8 | 2870-ML Social Studies 7-9 (100%) | 1520 | 0 |
| Jennifer Vanucci | Special Education Teacher | Yes | Instructional II_9225_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Morgan Vasquez | Blended Classroom Teacher | Yes | Instructional I_6800_Math 7-12 | 9-12 | 6800-Math 10-12 (100%) | 1680 | 0 |
| Emily Velte | Virtual Classroom Teacher | Yes | Instructional II_2860_5600_8875_9225_MidLevel Math 6-9_Family Consumer Science PK-12_Social Studies 7-12_Special Education PK-12 | 9-12 | 8830-Economics (50%)_8875-Social Studies 10-12 (50%) | 1520 | 0 |
| John Venturella | Virtual Classroom Teacher | Yes | Instructional II_2810_2870_9225_Elementary K-6_MidLevel Citizenship 6-9_Special Education PK-12 | 6-8 | 2870-ML Social Studies 7-9 (100%) | 1520 | 0 |
| Bradley Vitale | Special Education Teacher | Yes | Instructional I_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Athena Wahal | Special Education Teacher | Yes | Instructional I_2810_2850_2860_9225_Elementary K-6_MidLevel English 6-9_MidLevel Math 6-9_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Ashli Waida | Virtual Classroom Teacher | Yes | Instructional II_2810_Elementary K-6 | K-5 | 2844-Elementary Primary Grades 1-3 (100%) | 1520 | 0 |
| George Walaan | Assistant Principal | Yes | Administrative II_Instructional I_1115_2810_Principal PK-12_Elementary K-6 | 6-8 | 1112-Assistant/Vice MS Principal (100%) | 1680 | 0 |
| Deborah Wallace | Virtual Classroom Teacher | Yes | Instructional II_8420_8450_Chemistry 7-12_General Science 7-12 | 9-12 | 8420-Chemistry (100%) | 1520 | 0 |
| Lindsey Walters | School Counselor 6-8 | Yes | Educational Specialist I_1839_Elementary-Secondary School Counselor PK-12 | 6-8 | 1836-Elementary School Counselor (50%); 1837-Secondary School Counselor (50%) | 1680 | 0 |
| MeaganWannamaker | Special Education Teacher | Yes | Instructional I_2825_9226_Grades PK-4_Special Education PK-8 | 6-8 | 9350-Special Ed, ML English 7-9 (100%) | 1680 | 0 |
| HeatherWehman | Special Education Teacher | Yes | Instructional II_2810_7650_9226_Elementary K-6_Reading Specialist_Special Education PK-8 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |

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|-------------------|---------------------------|---------------------|--|---------------------------|--|--|---|
| Amanda Weidler | Blended Classroom Teacher | Yes | Instructional II_2810_2860_7650_9225_Elementary K-6_MidLevel Math 6-9_Reading Specialist PK-12_Special Education PK-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1680 | 0 |
| Elizabeth Wetzel | ELD Program Coordinator | Yes | Instructional I_Program Specialist__8875_4499_Social Studies 7-12_ESL PK-12_ | PK-12 | 4499-ESL, K-12 Resource (Take student out for language support) | 1680 | 0 |
| Katelyn Wetzel | Virtual Classroom Teacher | Yes | Instructional I_6800_Math 7-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1520 | 0 |
| Eric White | Special Education Teacher | Yes | Instructional I_1405_3230_8875_9225_Art PK-12_English 7-12_Social Studies 7-12_Special Education PK-12 | 6-8 | 9370-Special Ed, ML Social Studies 7-9 (100%) | 1680 | 0 |
| Kristi Williams | Special Education Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Kristin Williams | Special Education Teacher | Yes | Instructional I_2810_9235_Elementary K-6_Mental and/or Physical Handicapped PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Melissa Williams | Blended Classroom Teacher | Yes | Instructional II_2810_2850_Elementary K-6_MidLevel English 6-9 | 6-8 | 2850-ML English 7-9 (100%) | 1680 | 0 |
| Audrey Wilson | Special Education Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | K-5 | 9340-Special Ed, Elementary Subjects, PreK-6 (100%) | 1680 | 0 |
| Abby Wise | Special Education Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Sean Wisniewski | Assistant Principal | Yes | Administrative I_Instructional II_1115_8875_Principal PK-12_Social Studies 7-12 | 9-12 | 1106-Assistant/Vice Secondary Principal (100%) | 1680 | 0 |
| Elizabeth Wistuk | Special Education Teacher | Yes | Instructional II_2860_3230_8875_9225_ML Math 6-9_English 7-12_Social Studies 7-12_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Alison Wojtkowiak | Virtual Classroom Teacher | Yes | Instructional II_6800_Math 7-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1520 | 0 |
| AshleeWoznicki | Special Education Teacher | Yes | Instructional II_2810_9225_Elementary K-6_Special Education PK-12 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Alesha Yaria | School Counselor 9-12 | Yes | Educational Specialist II_1836_1837_ElementarySchool Counselor K-6_Secundary School Counselor 7-12 | 9-12 | 1837-Secondary School Counselor (100%) | 1680 | 0 |
| Jessica Yeager | Virtual Classroom Teacher | Yes | Instructional II_6800_Math 7-12 | 6-8 | 2860-ML Math 7-9 (100%) | 1520 | 0 |
| JessieYoung | Special Education Teacher | Yes | Instructional I_2810_9226_Elementary K-6_Special Education PK-8 | PK-12 | 9225-Special Ed, Resource PreK-12 (100%) | 1680 | 0 |
| Miles Zimmerman | Virtual Classroom Teacher | Yes | Instructional I_3100_3100_Grades 4-8(All Subjects 4-6, Math 7-8)_Grades 4-8(All Subjects 4-6, English, Language Arts, Reading 7-8) | 6-8 | 2860-ML Math 7-9 (100%) | 1520 | 0 |

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2020

Name of School The Pennsylvania Cyber Charter School

Address of School 652 Midland Avenue, Midland, PA 15059

CEO Signature ,

REVENUES

| | | | |
|-------------|------|--|-----------|
| 6000 | | REVENUE FROM LOCAL SOURCES | |
| 6500 | | EARNINGS ON INVESTMENTS | |
| | 6510 | Interest on Investments and Interest-Bearing Checking Accounts | 1,016,263 |
| | 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 | 1,755,411 |
| | 6890 | Other Revenues from Intermediary Sources | - |

| | | | |
|-------------|------|--|-------------|
| 6900 | | OTHER REVENUE FROM LOCAL SOURCES | |
| | 6910 | Rentals | - |
| | 6920 | Contributions & Donations from Private Sources / Capital Contributions | 8,467 |
| | 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 | 158,500,000 |
| | 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 | 10,981,066 |
| | 6980 | Revenue from Community Service Activities | - |
| | 6990 | Refunds and Other Miscellaneous Revenue | |
| | 6991 | Refunds of a Prior Year Expenditure | 88,606 |
| | 6999 | Other Revenues Not Specified Above | 68,646 |
| 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) | 188,229 |
| | 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 | - |
| | 7505 | Ready to Learn Block Grant | 936,511 |
| | 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) | 3,860,176 |
| | 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 | 419 |
| 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 | 22,925 |
| | | | |
| 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 | | | 177,426,719 |

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2020

Name of School The Pennsylvania Cyber Charter School

Address of School 652 Midland Avenue, Midland, PA 15059

CEO Signature _____

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

EXPENDITURES

| | | |
|-------------|---|------------|
| 1000 | INSTRUCTION | |
| 1100 | REGULAR PROGRAMS - ELEMENTARY / SECONDARY | 66,434,948 |
| 1200 | SPECIAL PROGRAMS - ELEMENTARY / SECONDARY | 32,080,948 |
| 1300 | VOCATIONAL EDUCATION | - |
| 1400 | OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY | 75,151 |
| 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 | 285,254 |
| 2120 | Guidance Services | 5,470,343 |
| 2130 | Attendance Services | 1,150,029 |
| 2140 | Psychological Services | 508,048 |
| 2150 | Speech Pathology and Audiology Services | - |
| 2160 | Social Work Services | - |
| 2170 | Student Accounting Services | 462,766 |
| 2190 | Other Pupil Personnel Services | 3,520,550 |
| 2200 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | |
| 2210 | Supervision of Educational Media Services | - |

| | | | |
|------|------|--|------------|
| | 2220 | Technology Support Services | 225,028 |
| | 2230 | Educational Television Services | - |
| | 2240 | Computer-Assisted Instruction Support Services | - |
| | 2250 | School Library Services | - |
| | 2260 | Instruction and Curriculum Development Services | 4,332,012 |
| | 2270 | Instructional Staff Professional Development Services | 272,244 |
| | 2280 | Nonpublic Support Services | - |
| 2300 | | SUPPORT SERVICES - ADMINISTRATION | |
| | 2310 | Board Services | 388,952 |
| | 2320 | Board Treasurer Services | - |
| | 2340 | Staff Relations and Negotiations Services | - |
| | 2350 | Legal Services | 767,000 |
| | 2360 | Office of the Superintendent (Executive Director) Services | 1,877,468 |
| | 2370 | Community Relations Services | - |
| | 2380 | Office of the Principal Services | 3,627,794 |
| | 2390 | Other Administration Services | 308,952 |
| 2400 | | SUPPORT SERVICES - PUPIL HEALTH | 799,643 |
| 2500 | | SUPPORT SERVICES - BUSINESS | |
| | 2510 | Fiscal Services | 4,041,554 |
| | 2520 | Purchasing Services | - |
| | 2530 | Warehousing and Distributing Services | - |
| | 2540 | Printing, Publishing and Duplicating Services | - |
| | 2590 | Other Support Services - Business | 11,470,856 |
| 2600 | | OPERATION AND MAINTENANCE OF PLANT SERVICES | |
| | 2610 | Supervision of Operation and Maintenance of Plant Services | - |
| | 2620 | Operation of Buildings Services | 4,518,643 |
| | 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) | 51,828 |
| | 2660 | Security Services | 25,120 |
| | 2690 | Other Operation and Maintenance of Plant Services | 5,960,000 |
| 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 | 2,975,302 |
| | 2820 | Information Services | 1,185,052 |
| | 2830 | Staff Services | 992,875 |
| | 2840 | Data Processing Services | - |
| | 2850 | State and Federal Agency Liaison Services | 180,036 |
| | 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 | 320,898 |
| | 3250 | School Sponsored Athletics | 17,006 |
| 3300 | | COMMUNITY SERVICES | |
| | 3310 | Community Recreation | 68,825 |
| | 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 | 51,802 |
| 4200 | | EXISTING SITE IMPROVEMENT SERVICES | 19,195 |
| 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 | 10,477,175 |
| 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 | 164,943,297 |

**TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND
BALANCE AS OF JUNE 30, 2020**

12,483,423

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2019



The Pennsylvania Cyber Charter School

Midland, Pennsylvania

**THE PENNSYLVANIA CYBER CHARTER SCHOOL
MIDLAND, PENNSYLVANIA**



The Pennsylvania Cyber Charter School

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended June 30, 2019

Brian Hayden
Chief Executive Officer

Prepared by:

Business Administrator's Office

Matthew Schulte
Chief Financial Officer

Ryan Frueh
Director of Business Services

THE PENNSYLVANIA CYBER CHARTER SCHOOL

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THE PENNSYLVANIA CYBER CHARTER SCHOOL

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| Revenue Capacity: | | |
| Assessed Value and Estimated Actual Value of Taxable Property..... | | N/A |
| Direct and Overlapping Property Tax Rates | | N/A |
| Principal Property Taxpayers..... | | N/A |
| Property Tax Levies and Collections | | N/A |
| Debt Capacity: | | |
| Ratios of Outstanding Debt by Type..... | | N/A |
| Ratios of General Bonded Debt Outstanding..... | | N/A |
| Direct and Overlapping Governmental Activities Debt..... | | N/A |
| Legal Debt Margin Information..... | | N/A |
| Pledged Revenue Coverage - The School has no pledged revenue | | N/A |
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INTRODUCTORY SECTION



The Pennsylvania Cyber Charter School

Our Mission

Empower all student and families to become active participants in their own learning and equip them with skills for the future.

We achieve this through engaging content, delivered by innovative teaching in a culture of caring.



The Pennsylvania Cyber Charter School

Vision, Mission and Core Values

Our Vision

Inspire today's learners to be tomorrow's thinkers.

Our Mission

Empower all students and families to become active participants in their own learning and equip them with skills for the future. We achieve this through engaging content, delivered by innovative teaching in a culture of caring.

Our Core Values

An organization's core values shape its culture, identify its priorities, and provide the framework and criteria by which decisions are made. As these are the essential principles that guide PA Cyber, they must be known, understood, and shared by all stakeholders.

Integrity

We act with transparency, honesty, and accountability, and we are dedicated to exemplary work.

Innovation

We encourage new ideas and practices that foster student success.

Service

We are dedicated to ensuring positive family experiences with passion and enthusiasm by being responsive to our families' needs.

Excellence

We challenge our students and ourselves to meet or exceed the highest expectations.

Professionalism

We place value on all stakeholders, evidenced by how we treat others - with dignity, courtesy, professionalism, and, above all, respect. We believe in collaborative work among teachers, staff, and administrators and use the expertise and support of the families we serve.



The Pennsylvania Cyber Charter School

November 18, 2019

To the Board of Trustees
The Pennsylvania Cyber Charter School
Midland, PA 15059

Dear Board Members:

The Comprehensive Annual Financial Report (CAFR) of the Pennsylvania Cyber Charter School (the School) for the fiscal year ended June 30, 2019, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the Board of Trustees (Board). To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly, in all material respects, the respective financial position and results of operations of the various funds of the School. All disclosures necessary to enable the reader to gain an understanding of the School's financial activities have been included.

Generally accepted accounting principles requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Pennsylvania Cyber Charter School for its comprehensive annual financial report for the fiscal year ended June 30, 2018. This was the first year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

About PA Cyber

Serving students in kindergarten through 12th grade, the School is one of the largest, most experienced, and most successful online public schools in the nation. The School's online learning environments, personalized instructional methods, and choices of curricula connect Pennsylvania students and their families with state-certified and highly-qualified teachers, and rich academic content that is aligned to state standards. Founded in 2000, the School is headquartered in Midland, PA (Beaver County) and maintains a network of support offices throughout the state. As a public school, PA Cyber is open for enrollment by any school-age child residing in the Commonwealth of Pennsylvania, and does not charge tuition to students or families.



The Pennsylvania Cyber Charter School

A Continuum of Learning

At the School, our student-centered instructional model recognizes the different developmental stages students typically follow, while respecting the innate differences and unique abilities of each individual child. This flexible-but-focused learning model allows our teachers to use a variety of teaching strategies and curriculum choices to create an education program that is deeply personal. It all works to inspire students – supported by the caring adult mentors in their lives – to become self-motivated, lifelong learners.

Innovative Curriculum and Instruction

The School is a tuition-free public school chartered by the Pennsylvania Department of Education, which approves our curriculum. All of our teachers are Pennsylvania-certified, highly qualified educators. We are one of only two cyber charter schools accredited by the prestigious Middle States Association. Additionally, the National Collegiate Athletic Association and AdvancED accredit our curriculum. The School's graduates can be found attending highly regarded universities, colleges, professional academies, and vocational schools.

A Real Community

Using the power of the Internet to overcome the traditional boundaries of time and space, the School makes it possible to deeply personalize the learning experience, connecting students and families with skilled and caring teachers anytime, from anyplace. Our offices are conveniently located throughout Pennsylvania and serve as a hub for enrollment, orientation, and enrichment. Our students belong to a real community where they grow academically, emotionally, socially and physically.

Choices and Opportunities

The School offers abundant choices for both live and self-paced instruction, along with a variety of opportunities for meaningful interaction with teachers and peers. Our extensive courses and program offerings include the creative and performing arts, STEM and Gifted programs, Advanced Placement classes, and a variety of clubs and other activities. And our certified faculty and experienced staff are available to engage with students and families at their convenience.

The Right Technology

The School provides a tuition-free, accredited quality curriculum with access to all the technology and personal guidance that students need for success. Our technology platforms are not only on the leading edge, they are user-friendly and truly enhance the educational experiences of our students. Each student receives a laptop, printer, textbooks, and online connectivity, as well as an expert technical support team that is responsive, skilled, and dependable.



The Pennsylvania Cyber Charter School

REPORTING ENTITY AND ITS SERVICES

The School is an independent reporting entity within the criteria adopted by the Governmental Accounting Standards Board (GASB). All funds of the School are included in this report. The School has no component units.

The School is exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) of the Internal Revenue Code. As such, they are exempt from federal and state corporate income taxes. As a 501(c)(3), income from certain activities not directly related to the School’s tax-exempt purpose is subject to taxation as unrelated business income.

The School was formed under the laws of the state of Pennsylvania to provide elementary and secondary education to students through a computer managed learning system designed to meet individual students’ needs and styles. These services include general education and special education for students with disabilities, as well as basic skills instruction for students in need of intervention. The following details the changes in the full time equivalent (FTE) student enrollment for the current and past four fiscal years.

| <u>Fiscal Year</u> | <u>FTE Student Enrollment</u> | <u>Percent Change</u> |
|--------------------|-------------------------------|-----------------------|
| 2018-2019 | 10,597 | 1.77% |
| 2017-2018 | 10,413 | 1.34% |
| 2016-2017 | 10,275 | 3.74% |
| 2015-2016 | 9,905 | 3.11% |
| 2014-2015 | 9,606 | -10.85% |

ECONOMIC CONDITION AND OUTLOOK

Though the cyber charter school concept is now widely-accepted as a viable and indeed necessary education model, the issue concerning how cyber charter schools are funded will likely remain contentious in the foreseeable future. Nevertheless, the demand for the type and quality of services provided by the School continues to grow.

MAJOR INITIATIVES

The School continues to focus and serves its students in accordance with its visions and mission statements. The School provides student-centered service that empower each student to succeed and grow beyond the normal curriculum. To fulfill this mission, the School diligently works to improve instruction and student outcomes by growing and developing the staff, providing new resources and programs for the students and providing redial instruction when needed.



The Pennsylvania Cyber Charter School

INTERNAL ACCOUNTING CONTROLS

The School's management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the charter school are protected from loss, theft, or misuse and to ensure that adequate accounting data are completed to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable assurance recognized that: (1) the costs of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal and state financial assistance, the School also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is also subject to periodic evaluations by the charter the School's management.

As part of the School's Single Audit, tests are made to determine the adequacy of the internal control structure, including that portion related to federal and state financial assistance programs, as well as to determine that the School has complied with applicable laws and regulations.

BUDGETARY CONTROLS

In addition to internal control accounting controls, the School maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the municipality. Annual appropriated budgets are adopted for the general fund. The final budget amount for the fiscal year is reflected in the financial section.

ACCOUNTING SYSTEM AND REPORTS

The School's accounting records reflect generally accepted accounting principles, as promulgated by GASB. The accounting system of the School is organized based on funds. The funds are explained in "Notes to the Financial Statements", Note 2.

FINANCIAL POLICIES

The intent of the School Board is to ensure that the School manages its budget and finances in a fiscally prudent and responsible way by establishing financial policies for the budget, fund balance, and maintenance of adequate reserves. The government-wide and proprietary financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the liability is incurred. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.



The Pennsylvania Cyber Charter School

OTHER INFORMATION

Independent Audit

Commonwealth of Pennsylvania statutes require an annual audit by independent certified public accountants. The accounting firm of Deluzio & Company, LLP was appointed by the Board of Trustees. In addition to meeting the requirements set forth in the Commonwealth statutes, the audit was also designed to meet the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. The auditor's report on the basic financial statements is included in the Financial Section of this report. The auditor's reports related specifically to the single audit are included in the Single Audit Section of this report.

ACKNOWLEDGEMENTS

The preparation of this report would not have been possible without the skill, effort, and dedication of the entire staff of the Business Administration Office. We wish to thank all the departments involved for their assistance in providing the data necessary to prepare this report.

Respectfully submitted,

Matthew Schulte
Chief Financial Officer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Pennsylvania Cyber Charter School

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morill

Executive Director/CEO

**THE PENNSYLVANIA CYBER CHARTER SCHOOL
MIDLAND, PENNSYLVANIA**

**Roster of Officials
June 30, 2019**

Members of the Board of Trustees

Officers:

| | |
|-----------------|----------------|
| Edward Elder | President |
| Phillip Tridico | Vice President |

Board Members:

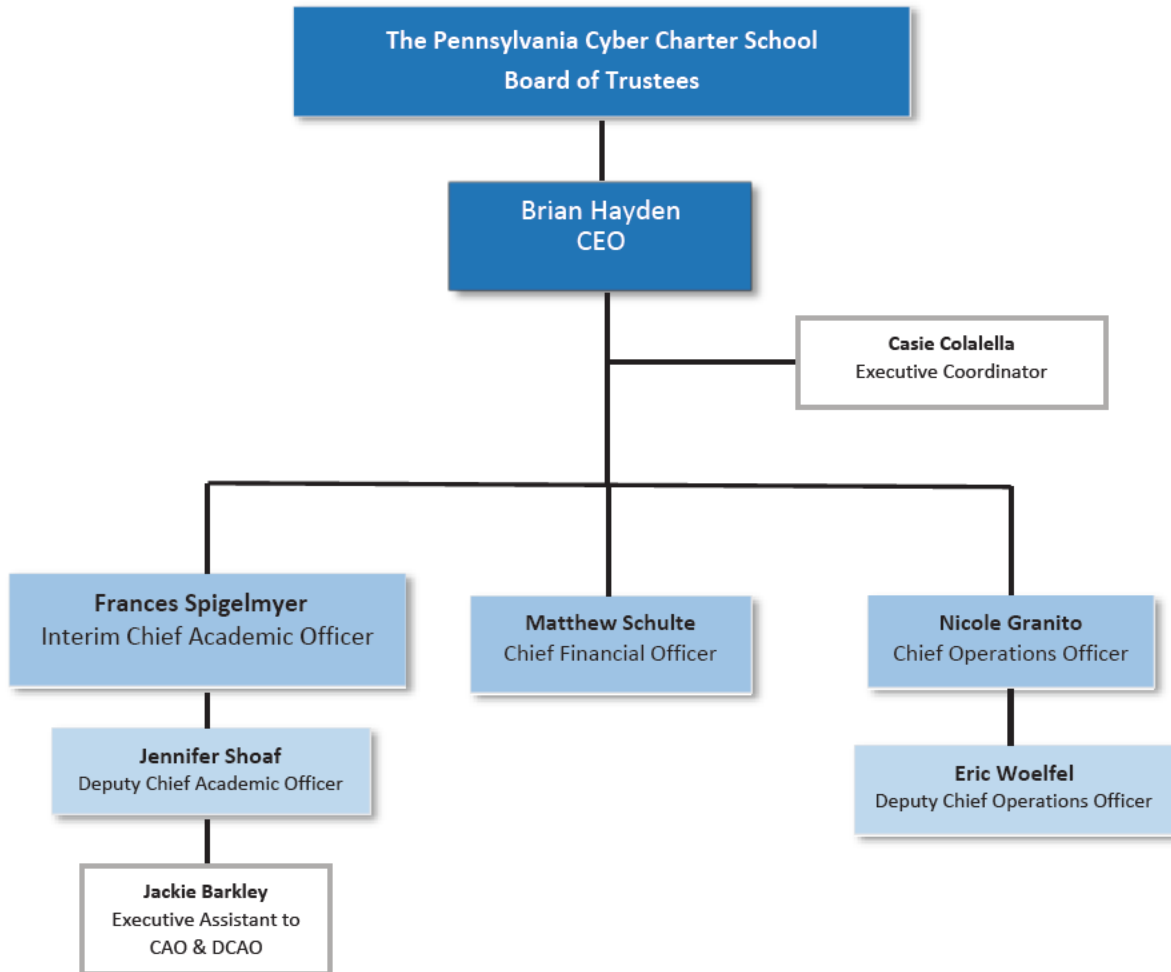
Judy Garbinski
Jayne Lingenfelder
Tom Dorsey
Chester Thompson
Stephen Robinson

Non-Voting Members:

| | |
|--------------------------------------|-----------------------------------|
| Brian Hayden | Chief Executive Officer |
| Matthew Schulte | Chief Financial Officer/Treasurer |
| Casie Colalella | Secretary/Executive Coordinator |
| Cheryl Leydig | Interim Board Secretary |
| Law Firm of Farrel & Reisinger, LLC. | Solicitor |
| Joseph Askar | Solicitor |

THE PENNSYLVANIA CYBER CHARTER SCHOOL
MIDLAND, PENNSYLVANIA

Organizational Chart - Administration
June 30, 2019



FINANCIAL SECTION



Lisa M. Altschaffl, CPA
 Jeffrey P. Anzovino, CPA, MSA
 Charles A. Deluzio, CPA

Joseph E. Petrillo, CPA
 Stacey A. Sanders, CPA, CSEP
 Daniel W. Wilkins, CPA

Independent Auditor's Report

To the Board of Trustees
 The Pennsylvania Cyber Charter School

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of Pennsylvania Cyber Charter School, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Pennsylvania Cyber Charter School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

(continued)

Independent Auditor's Report

(continued)

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of Pennsylvania Cyber Charter School, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal 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, budgetary comparison information, other post-employment benefits information, and the pension information on pages 14 through 23 and 58 through 64, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Pennsylvania Cyber Charter School's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, introductory section and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

(continued)

Independent Auditor's Report

(continued)

Other Matters (continued)

Other Information (continued)

The introductory section and statistical section listed in the table of contents has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provided any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2019, on our consideration of Pennsylvania Cyber Charter School's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pennsylvania Cyber Charter School's internal control over financial reporting and compliance.

Deluzio & Company, LLP

Greensburg, Pennsylvania
November 18, 2019

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Management's Discussion and Analysis
Required Supplementary Information
June 30, 2019

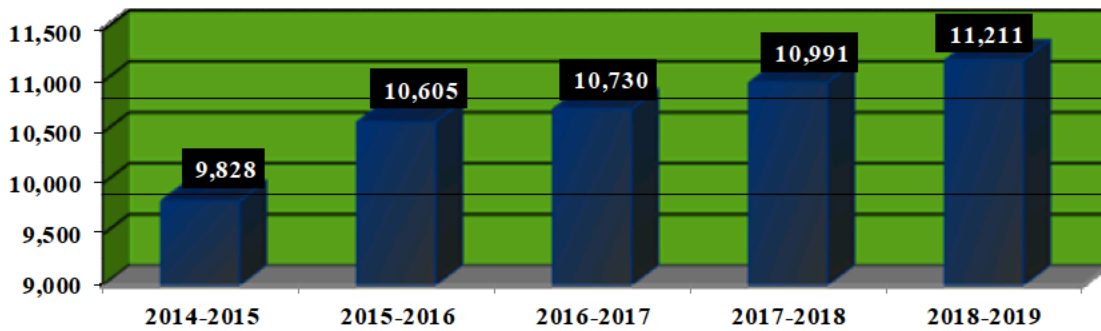
Our discussion and analysis of the Pennsylvania Cyber Charter School's (the School) financial performance provides an overview of the School's financial activities for the fiscal year ended June 30, 2019. Please review this information in conjunction with the School's financial statements that begin on page 24.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999.

FINANCIAL HIGHLIGHTS

The School continues to serve its students in accordance with its vision and mission statements whereby the School is dedicated to providing student-centered service that empower each student to succeed and grow beyond the normal curriculum.

Pennsylvania Cyber Charter School
Student Enrollment
 Source: LEA May Enrollment Summaries



The School's total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources as of June 30, 2019 by \$17,805,589. As of June 30, 2019, the School reported an unassigned ending fund balance of \$13,768,846 that may be used at the School's discretion. This amount equates to 9.56% of total General Fund Expenditures. The \$13,768,846 balance represents a \$7,513,887 decrease from the June 30, 2018 balance of \$21,282,733.

The School's governmental fund balance was \$91,775,731 as of June 30, 2019 and consisted of the following:

| | |
|--|--------------|
| Nonspendable | |
| Prepays and deposits | \$ 1,037,653 |
| Spendable | |
| Committed To: | |
| Future PSERS retirement rate increases | 30,545,559 |
| Future healthcare cost increases | 6,587,168 |
| Stabilization fund | 34,280,000 |

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Management's Discussion and Analysis
Required Supplementary Information
June 30, 2019

FINANCIAL HIGHLIGHTS (continued)

Governmental fund balance (continued)

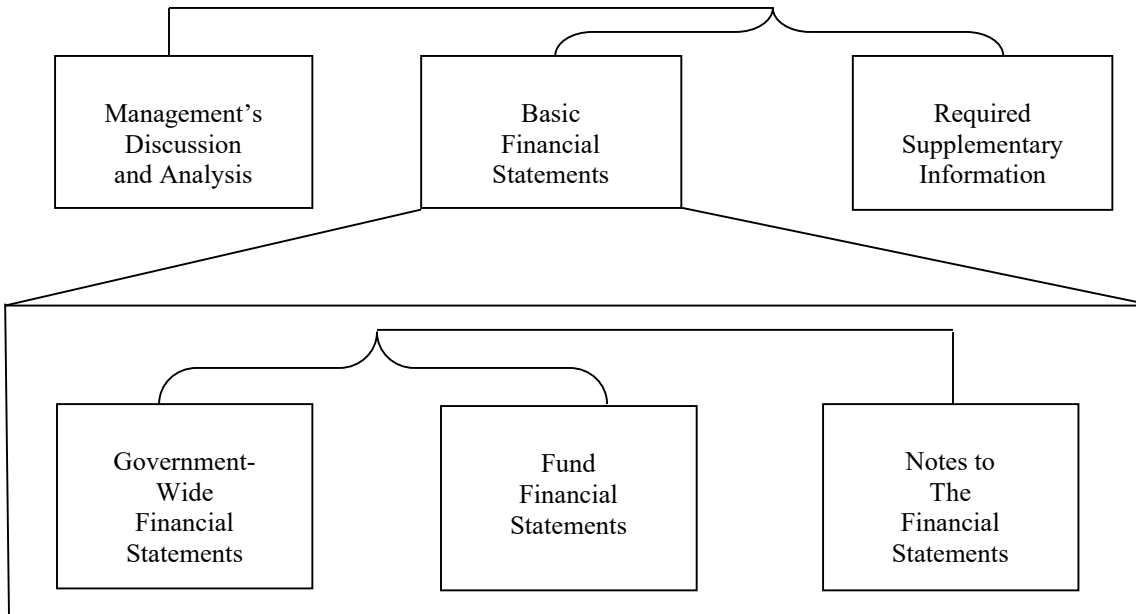
| | |
|--|---------------|
| Assigned To: | |
| Facilities expansion/renovation | 2,506,452 |
| Future OPEB liability | 969,345 |
| Future special education legal obligations | 292,098 |
| Future PSERS retirement rate increases | 881,102 |
| Future healthcare cost increases | 907,508 |
| Unassigned | 13,768,846 |
| Total Fund Balance | \$ 91,775,731 |

USING THE BASIC FINANCIAL STATEMENT

This Basic Financial Statement consists of the Management's Discussion and Analysis and a series of financial statements and notes to those statements. The Statement of Net Position and Statement of Activities, on pages 24 and 25, provide information about the activities of the School as a whole and present a longer-term view of the School's financial position. Fund Financial Statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. There are two parts to the Fund Financial Statements: 1) the governmental fund statements; and 2) the proprietary fund statements. Lastly, the financial statements include notes that explain some of the information in the financial statements and provide more detailed data.

Figure A-1 shows how the required parts of the Financial Section are arranged and relate to one another.

Figure A-1
 Required Components of Pennsylvania Cyber Charter School's
 Financial Report



THE PENNSYLVANIA CYBER CHARTER SCHOOL
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June 30, 2019

REPORTING THE SCHOOL AS A WHOLE

Statement of Net Position and the Statement of Activities

While this document contains the funds used by the School to provide programs and activities, the view of the School as a whole looks at all financial transactions and asks the question, "How did we do financially during Fiscal Year Ended June 30, 2019?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the School's net position and changes in net position. This change in net position is important because it tells the reader, for the School as a whole, whether the financial position of the School has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the current charter school laws in Pennsylvania concerning funding, availability of facilities, required educational programs, mandated services and other factors.

OVERVIEW OF FINANCIAL STATEMENTS

Government-Wide Statements

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

The two government-wide statements report the School's net position and how it has changed. Net position, the difference between the School's assets and deferred outflows of resources and liabilities and deferred inflows of resources, are one way to measure the School's financial health or position.

Over time, increases or decreases in the School's net position is an indication of whether its financial health is improving or deteriorating, respectively.

To assess the overall health of the School, you need to consider additional non-financial factors, such as changes in the School's enrollment (growth) and the academic achievement of the students.

In the Statement of Net Position and the Statement of Activities, the School shows the following kinds of activities:

- Governmental activities – Most of the School's basic services are included here, such as instruction, support services, operation and maintenance of plant, and administrative services. Tuition, state and federal subsidies and grants finance most of these activities.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
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REPORTING THE CHARTER SCHOOL'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

Fund financial statements provide detailed information about the most significant funds - not the School as a whole. Some funds are required by state law.

Governmental fund – Most of the School's activities are reported in governmental fund, which focuses on the determination of financial position and change in financial position, not on income determination. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School's operations and the services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the School's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reflected in reconciliations on pages 27 and 29.

Proprietary fund – The School maintains one proprietary fund. The internal service fund is an accounting device used to accumulate and allocate costs internally among the School's various functions. The School uses the internal service fund to account for its self-funded health insurance. Because these services benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

FINANCIAL ANALYSIS OF THE SCHOOL AS A WHOLE

The School's total net position was \$17,805,589 at June 30, 2019 and \$1,333,183 at June 30, 2018.

| | <u>June 30, 2019</u> | <u>June 30, 2018</u> |
|---------------------------------------|-----------------------------|----------------------------|
| Current assets | \$ 104,967,678 | \$ 79,117,648 |
| Capital assets | 31,050,511 | 28,516,362 |
| Noncurrent assets | <u>4,882,724</u> | <u>5,385,453</u> |
| Total Assets | 140,900,913 | 113,019,463 |
| Deferred Outflows of Resources | <u>34,627,241</u> | <u>33,175,725</u> |
| Current liabilities | 9,933,812 | 7,769,200 |
| Noncurrent liabilities | <u>145,164,089</u> | <u>136,062,805</u> |
| Total Liabilities | 155,097,901 | 143,832,005 |
| Deferred Inflows of Resources | <u>2,624,664</u> | <u>1,030,000</u> |
| Net investment in capital assets | 30,087,921 | 28,516,362 |
| Unrestricted | <u>(12,282,332)</u> | <u>(27,183,179)</u> |
| Total Net Position | <u>\$ 17,805,589</u> | <u>\$ 1,333,183</u> |

THE PENNSYLVANIA CYBER CHARTER SCHOOL
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FINANCIAL ANALYSIS OF THE SCHOOL AS A WHOLE (continued)

Total current assets increased by \$25,850,030 leading to an overall increase in total assets of \$27,881,450 from the prior year. In addition, total liabilities increased by \$11,265,896 while total net position increased by \$16,472,406.

The majority of the increase in total liabilities relates to the School's proportionate share of the PSERS net Pension. The deferred outflows of resources and deferred inflows of resources are a result of recording the net pension liability and net OPEB liability in accordance with GASB 68 and 75, respectively. For more information on this, see the notes to the financial statements.

The results of this year's operations as a whole are reported in the Statement of Activities on page 25. All operating expenses are reported in the first column. Specific charges, grants, revenues, and subsidies that directly relate to specific expense categories are presented to determine the final amount of the School's activities that are supported by other general revenues. The largest general revenue is tuition charged to local educational agencies for enrolled students residing in those educational agencies.

Table A-2 takes the information from the Statement of Activities, rearranges it slightly, so you can see total revenues for the year. Prior year information is also provided for a comparative analysis of government-wide data.

Table A-2
Changes in Net Position
Fiscal Years Ended June 30, 2019 and June 30, 2018

| | <u>June 30, 2019</u> | <u>June 30, 2018</u> |
|--|----------------------|----------------------|
| Revenues | | |
| <u>Program revenues:</u> | | |
| Operating grants and contributions | \$ 6,396,567 | \$ 5,950,452 |
| <u>General revenues:</u> | | |
| Payments from local educational agencies | 160,727,395 | 144,183,471 |
| Investment earnings | 1,021,210 | 322,249 |
| Other income (loss) | 151,409 | (1,370) |
| Total Revenues | <u>168,296,581</u> | <u>150,454,802</u> |
| Expenses | | |
| Instructional services | 101,140,809 | 92,165,915 |
| Support services | 45,427,340 | 41,203,436 |
| Non-instructional services | 402,080 | 347,677 |
| Unallocated depreciation | 4,853,946 | 5,113,755 |
| Total Expenses | <u>151,824,175</u> | <u>138,830,783</u> |
| Increase in Net Position | 16,472,406 | 11,624,019 |
| Net Position, Beginning | 1,333,183 | (10,290,836) |
| Net Position, Ending | <u>\$ 17,805,589</u> | <u>\$ 1,333,183</u> |

THE PENNSYLVANIA CYBER CHARTER SCHOOL
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FINANCIAL ANALYSIS OF THE SCHOOL AS A WHOLE (continued)

The tables below present the expenses of the Governmental Activities of the School.

Tables A-3 and A-4 show the School's four largest functions - instructional services, support services, non-instructional services and unallocated depreciation as well as each program's net cost (total cost less revenues generated by or restricted for the activities). These tables also show the remaining financial needs supported by local and other miscellaneous revenues. Prior year information is again provided to allow for a comparative analysis.

Table A-3
Fiscal Year Ended June 30, 2019
Governmental Activities

| <u>Function/Programs</u> | <u>Total Cost of Service</u> | <u>Net Cost of Services</u> |
|---|------------------------------|------------------------------|
| Instructional services | \$ 101,140,809 | \$ 96,599,407 |
| Support services | 45,427,340 | 43,606,529 |
| Unallocated depreciation | 4,853,946 | 4,853,946 |
| Non-instructional services | 402,080 | 367,726 |
| Total Governmental Activities | <u><u>\$ 151,824,175</u></u> | <u><u>145,427,608</u></u> |
| Total Needs from Local and Other Revenues | | <u><u>\$ 145,427,608</u></u> |

Table A-4
Fiscal Year Ended June 30, 2018
Governmental Activities

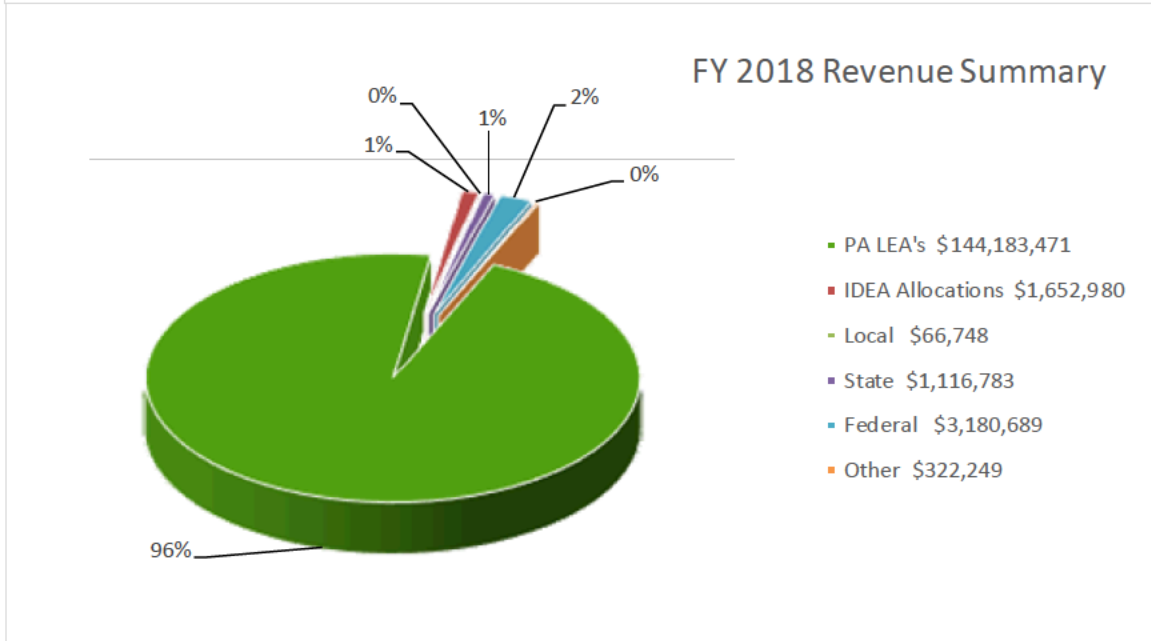
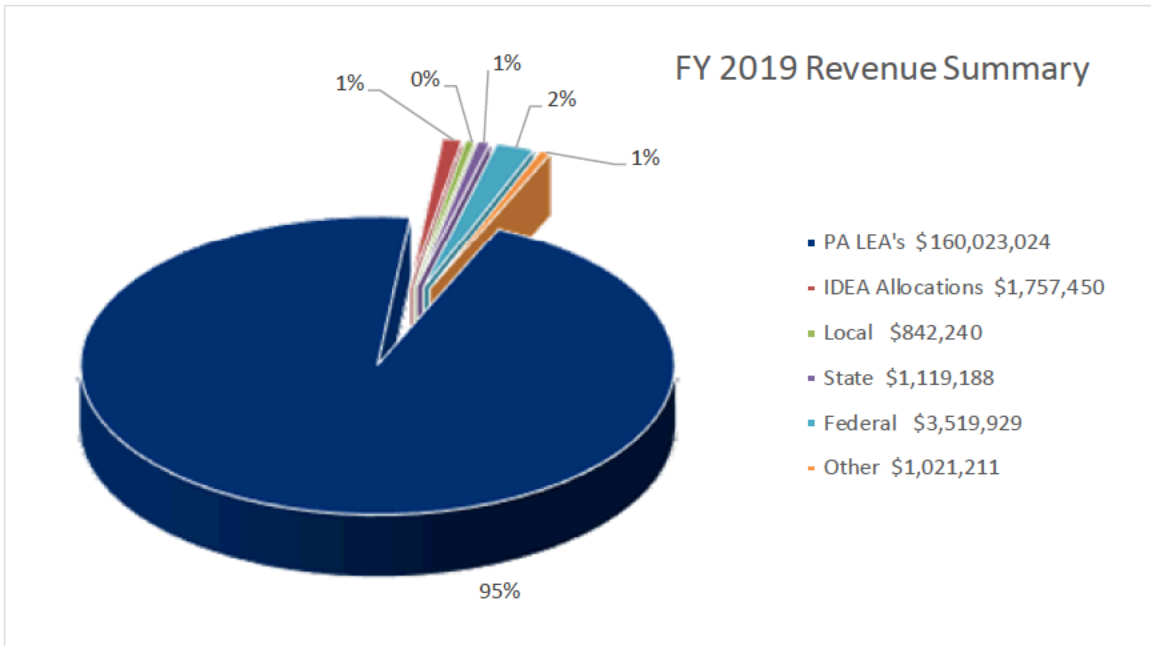
| <u>Function/Programs</u> | <u>Total Cost of Service</u> | <u>Net Cost of Services</u> |
|---|------------------------------|------------------------------|
| Instructional services | \$ 92,165,915 | \$ 87,964,736 |
| Support services | 41,203,436 | 39,514,459 |
| Unallocated depreciation | 5,113,755 | 5,113,755 |
| Non-instructional services | 347,677 | 287,381 |
| Total Governmental Activities | <u><u>\$ 138,830,783</u></u> | <u><u>132,880,331</u></u> |
| Total Needs from Local and Other Revenues | | <u><u>\$ 132,880,331</u></u> |

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Management's Discussion and Analysis
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THE SCHOOL'S FUNDS

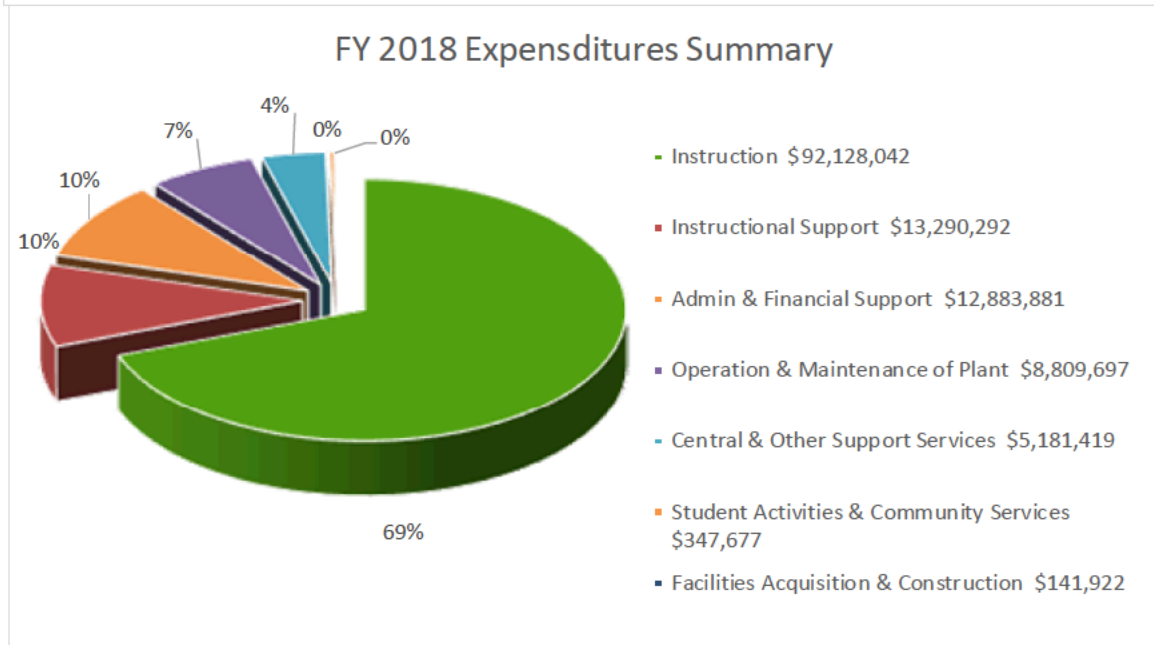
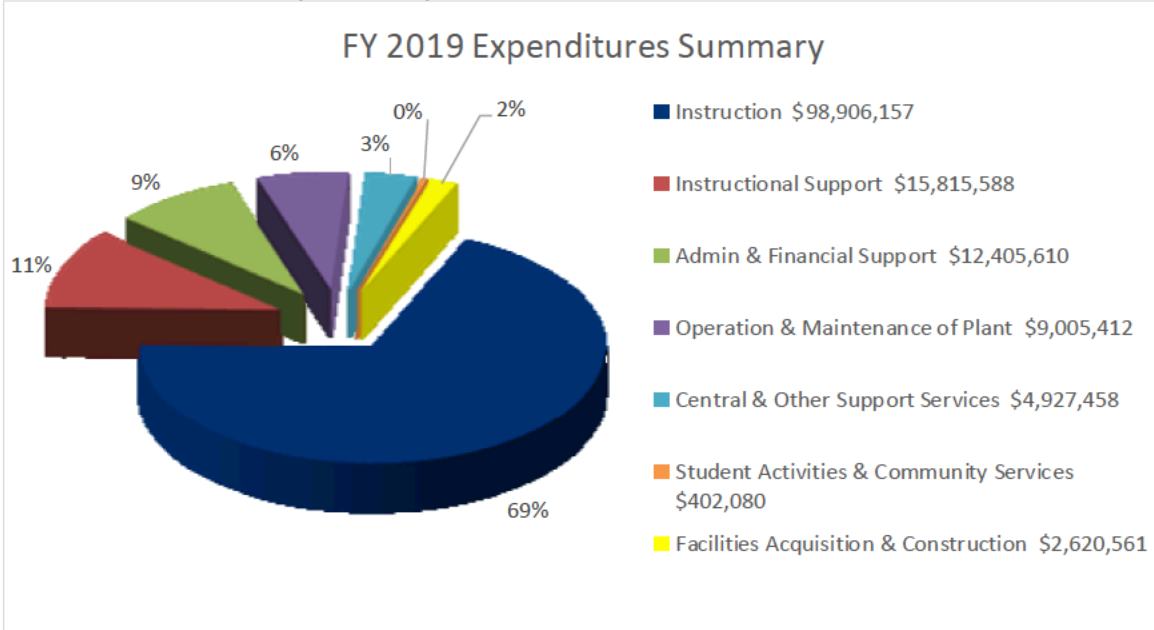
General Fund

The General Fund, which accounts for the School's operations, had an unassigned fund balance of \$13,768,846, as noted on page 26. This represents an decrease of \$7,513,887 from 2017-2018 operations.



THE PENNSYLVANIA CYBER CHARTER SCHOOL
Management's Discussion and Analysis
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THE SCHOOL'S FUNDS (continued)



Budgeting Highlights

The School's budget is prepared according to Pennsylvania law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The only budgeted fund is the General Operating Fund.

For the General Operating Fund, budgeted revenue and other financing sources were in the amount of \$153,203,522. Actual revenues and other financing sources were more than this budget amount by \$15,442,909. The expenditures were budgeted at \$153,203,522. Actual expenditures were less than budgeted expenditures by approximately \$9,120,656. A schedule showing the School's original and final budget amounts compared to actual amounts is provided on page 58.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
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THE SCHOOL'S FUNDS (continued)

Comparison of Budget to Actual Variances

During the 2018-2019 fiscal year, PA Cyber experienced positive variances upon comparison of the budgeted amounts to the actual results. The resultant positive variances did result in an increase in the school's financial strength. These statistics were influenced by both external and internal factors.

With respect to revenues, the school experienced positive variances in terms of revenues associated with payments from the local education agencies (LEA's) as well as from the federal government. These statistics were a result of external factors.

During the 2018-2019 school year, PA Cyber anticipated normal modest growth in the per-student payment calculated by each LEA on an annual basis for nonspecial education students and special education students. To explain, charter schools in Pennsylvania are funded by a formula (coded into law) wherein the LEA's send charter schools a per-student payment. The per-student payment is calculated by each LEA on an annual basis for nonspecial education students and special education students. On average, for the past 18 years, PA Cyber has experienced an increase of 3% in the per-student payment calculation for the LEA's throughout Pennsylvania. Accordingly, PA Cyber budgeted for this increase of 3%. However, due to unforeseen factors, the average per-student payment increased 5.35% in the 2018-2019 school year. As previously mentioned, PA Cyber does not calculate this per-student payment. Rather the individual LEA's calculate this payment.

Lastly, with respect to revenues, federal program revenues were budgeted to remain flat. This was expected because of the federal budget that was under discussion, wherein, budget cuts were anticipated or expected to remain flat. However, once the budget was formulated, unexpectedly, federal program revenues increased and therefore, PA Cyber received additional federal grant monies.

Therefore, external factors influenced the positive variances associated with revenues.

In terms of expenditures, there were several main areas which explain why actual expenses were less than budgeted expenses. These areas are salaries/benefits, facilities construction, consulting and equipment. With respect to salaries/benefits, PA Cyber budgeted for additional positions that were anticipated to be filled during the 2018-2019. However, some of the positions were not filled during the 2018-2019 school year. The result was a decrease in actual expenditures for salaries/benefits compared to budgeted expenditures. These positions will be filled during the 2019-2020 school year.

PA Cyber also budgeted monies for a multi-million-dollar renovation project for one of its facilities located in Midland, PA. The project was scheduled to begin during the 2017-2018 school year. However, the start date of the project was delayed due to design changes. The design changes led to an increase in the cost for the project. The project is currently underway.

Consulting services utilized were less than expected, so expenditures were less than budgeted.

Additionally, the School budgeted monies to replace its fleet of vehicles during the 2018-2019 school year. This activity was delayed. The fleet of vehicles will be replaced during the 2019-2020 school year.

Therefore, both internal and external factors led to the positive variance associated with expenditures.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
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June 30, 2019

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2019, the School's Governmental Activities had \$30,087,921 invested in a broad range of capital assets, including land, buildings and improvements, furniture and equipment and construction in progress. This amount represents a net increase of \$1,571,559 from last year. The increase in capital assets is primarily due to computer purchases and building renovations. A building in Midland, PA is currently being renovated with total outstanding commitments on construction contracts totaling \$7,668,612. More detailed information regarding the School's capital assets is included in the Notes to the Financial Statements (Note 6).

Debt Administration

As of June 30, 2019, the School had no outstanding debt.

ECONOMIC FACTORS AND BUDGETS

Though the cyber charter school concept is now widely-accepted as a viable and indeed necessary educational model, the issue concerning how cyber charter schools are funded will likely remain contentious in the foreseeable future. Nevertheless, the demand for the type and quality of services provided by the School continues to grow. The success of the School has created hundreds of new jobs in and around the community of Midland as more professional and support staff are needed to serve the growing roster of students. As a state-wide school, the School is also establishing a physical presence in key areas across Pennsylvania. Furthermore, the innovations – technological and educational – pioneered by the School are helping to establish Pennsylvania as a leader in the development of 21st century learning strategies for public education.

CONTACTING THE SCHOOL'S FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, parents, students, investors and creditors with a general overview of the School's finances and to show the School Board of Trustees accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Matthew Schulte, Chief Financial Officer, at Pennsylvania Cyber Charter School, 652 Midland Avenue, Midland, Pennsylvania 15059.

Basic Financial Statements

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Statement of Net Position
June 30, 2019

| <u>ASSETS</u> | <u>Governmental Activities</u> |
|--|---|
| Current Assets | |
| Cash and cash equivalents | \$ 72,842,397 |
| Investments | 14,065,862 |
| Intergovernmental receivables, net | 16,765,239 |
| Other receivables | 39,251 |
| Current portion of note receivable | 340,000 |
| Deposits | 119,567 |
| Prepays | 795,362 |
| Total Current Assets | 104,967,678 |
| Noncurrent Assets | |
| Land | 1,049,829 |
| Buildings and improvements (net of depreciation) | 15,912,680 |
| Furniture and equipment (net of depreciation) | 823,799 |
| Computer equipment (net of depreciation) | 10,370,749 |
| Construction in progress | 2,893,454 |
| Prepays | 22,209 |
| Deposits | 100,515 |
| Note receivable, net of current portion | 4,760,000 |
| Total Noncurrent Assets | 35,933,235 |
| Total Assets | 140,900,913 |
| Deferred Outflows of Resources | 34,627,241 |
| <u>LIABILITIES</u> | |
| Current Liabilities | |
| Accounts payable | 2,492,906 |
| Claims and judgments payable | 206,036 |
| Retainage payable | 210,754 |
| Accrued salaries and benefits | 1,790,207 |
| Retirement payable | 4,304,330 |
| Other payables | 2,200 |
| Accrued healthcare costs | 927,379 |
| Total Current Liabilities | 9,933,812 |
| Noncurrent Liabilities | |
| Claims and judgments payable | 86,062 |
| Net pension liability | 138,110,284 |
| Net OPEB liability | 6,967,743 |
| Total Noncurrent Liabilities | 145,164,089 |
| Total Liabilities | 155,097,901 |
| Deferred Inflows of Resources | 2,624,664 |
| <u>NET POSITION</u> | |
| Net investment in capital assets | 30,087,921 |
| Unrestricted deficit | (12,282,332) |
| Total Net Position | \$ 17,805,589 |

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Statement of Activities
Year Ended June 30, 2019

| Functions/Programs | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position |
|---|-----------------------|-------------------------|--|--|--|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities |
| Governmental Activities | | | | | |
| Instructional Services | | | | | |
| Regular instruction | \$ 70,795,012 | \$ - | \$ 2,782,072 | \$ - | \$ (68,012,940) |
| Special instruction | 29,396,762 | - | 1,759,330 | - | (27,637,432) |
| Vocational instruction | - | - | - | - | - |
| Other instructional programs | 949,035 | - | - | - | (949,035) |
| Higher education programs | - | - | - | - | - |
| Total Instructional Services | 101,140,809 | - | 4,541,402 | - | (96,599,407) |
| Support Services | | | | | |
| Pupil personnel | 12,718,649 | - | 374,507 | - | (12,344,142) |
| Instructional staff | 5,022,319 | - | 1,263,627 | - | (3,758,692) |
| Administration | 7,927,397 | - | - | - | (7,927,397) |
| Pupil health | 992,855 | - | 182,677 | - | (810,178) |
| Business services | 4,873,216 | - | - | - | (4,873,216) |
| Operation of plant and maintenance services | 8,481,001 | - | - | - | (8,481,001) |
| Student transportation services | - | - | - | - | - |
| Support services - central | 5,411,903 | - | - | - | (5,411,903) |
| Total Support Services | 45,427,340 | - | 1,820,811 | - | (43,606,529) |
| Non-Instructional Services | | | | | |
| Student activities | 367,725 | - | - | - | (367,725) |
| Food services | - | - | - | - | - |
| Community services | 34,355 | - | 34,354 | - | (1) |
| Facilities | - | - | - | - | - |
| Interest on long-term debt | - | - | - | - | - |
| Other expense | - | - | - | - | - |
| Unallocated depreciation expense | 4,853,946 | - | - | - | (4,853,946) |
| Total Non-Instructional Services | 5,256,026 | - | 34,354 | - | (5,221,672) |
| Total Governmental Activities | \$ 151,824,175 | \$ - | \$ 6,396,567 | \$ - | (145,427,608) |
| General Revenues: | | | | | |
| | | | | | 160,727,395 |
| | | | | | 1,021,210 |
| | | | | | 13,539 |
| | | | | | 137,870 |
| | | | | | <u>161,900,014</u> |
| | | | | | 16,472,406 |
| | | | | | <u>1,333,183</u> |
| | | | | | <u>\$ 17,805,589</u> |

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Balance Sheet – Governmental Fund
June 30, 2019

| | General |
|--|-----------------------|
| <u>ASSETS</u> | |
| Cash and cash equivalents | \$ 68,457,369 |
| Investments | 14,065,862 |
| Intergovernmental receivables, net | 16,765,239 |
| Other receivables | 39,251 |
| Deposits | 220,082 |
| Prepays | 817,571 |
| Total Assets | \$ 100,365,374 |
| <u>LIABILITIES</u> | |
| Accounts payable | \$ 2,492,906 |
| Accrued salaries and benefits | 1,790,207 |
| Retirement payable | 4,304,330 |
| Other payables | 2,200 |
| Total Liabilities | 8,589,643 |
| <u>FUND BALANCE</u> | |
| Nonspendable | |
| Prepays and deposits | 1,037,653 |
| Spendable | |
| Committed To: | |
| Future PSERS retirement rate increases | 30,545,559 |
| Future healthcare cost increases | 6,587,168 |
| Stabilization fund | 34,280,000 |
| Assigned To: | |
| Facilities expansion/renovation | 2,506,452 |
| Future OPEB liability | 969,345 |
| Future special education legal obligations | 292,098 |
| Future PSERS retirement rate increases | 881,102 |
| Future healthcare cost increases | 907,508 |
| Unassigned | 13,768,846 |
| Total Fund Balance | 91,775,731 |
| Total Liabilities and Fund Balance | \$ 100,365,374 |

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position
Year Ended June 30, 2019

TOTAL FUND BALANCE - GOVERNMENTAL FUND \$ 91,775,731

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.

| | |
|--------------------------------|--------------|
| Cost of all capital assets | 55,900,831 |
| Less: accumulated depreciation | (24,850,320) |

Note receivable is utilized in the governmental activities as a financial resource and is not reported as an asset in the governmental funds.

| | |
|-------------------|-----------|
| Current portion | 340,000 |
| Long-term portion | 4,760,000 |

Certain liabilities are not due and payable in the current period and therefore are not reported in the government funds.

| | |
|------------------------------|---------------|
| Retainage payable | (210,754) |
| Net OPEB liability | (6,967,743) |
| Claims and judgments payable | (292,098) |
| Net pension liability | (138,110,284) |

| | |
|---|------------|
| Deferred outflows of resources related to the change in proportionate share of the net pension liability, changes in assumptions, net difference between projected and actual investment earnings and payments made subsequent to the measurement date. | 34,627,241 |
|---|------------|

| | |
|---|-------------|
| Deferred inflows of resources related to the difference between expected and actual experience. | (2,624,664) |
|---|-------------|

| | |
|--|------------------|
| The internal service fund is used by management to account for medical benefits of the School's employees. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net position. | <u>3,457,649</u> |
|--|------------------|

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES **\$ 17,805,589**

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2019

| | General |
|---|----------------|
| <u>REVENUES</u> | |
| Local sources | \$ 163,983,924 |
| State sources | 1,119,188 |
| Federal sources | 3,519,929 |
| Total Revenues | 168,623,041 |
| <u>EXPENDITURES</u> | |
| Instructional services | 98,906,157 |
| Support services | 42,154,068 |
| Non-instructional services | 402,080 |
| Capital outlay | 2,620,561 |
| Total Expenditures | 144,082,866 |
| Excess of Revenues Over Expenditures | 24,540,175 |
| <u>OTHER FINANCING SOURCES</u> | |
| Proceeds from disposal of capital assets | 23,390 |
| Net Change in Fund Balance | 24,563,565 |
| Fund Balance - July 1, 2018 | 67,212,166 |
| Fund Balance - June 30, 2019 | \$ 91,775,731 |

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Reconciliation of the Governmental Fund –
Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities
Year Ended June 30, 2019

NET CHANGE IN FUND BALANCE - GOVERNMENTAL FUND **\$ 24,563,565**

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.

| | | |
|----------------------------|--------------------|-----------|
| Add: capital outlays | \$ 7,187,191 | |
| Less: depreciation expense | <u>(4,853,946)</u> | 2,333,245 |

The governmental funds report proceeds from the sale of property and equipment as revenue. However, in the statement of activities, only the gain or loss (proceeds less depreciated cost) is recognized from the sale of capital assets. This is the amount by which depreciated cost exceeded sales proceeds. (9,850)

The portion of the notes receivable which was collected in the current year is treated as revenue on the fund statements, while, on the government-wide statements, it is treated as a reduction to notes receivable. (340,000)

Certain items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

| | |
|---------------------------------------|---------|
| Other postemployment benefits expense | 246,146 |
|---------------------------------------|---------|

Difference in amount expensed on the statement of activities for claims and judgments due to the timing of when the liability is recognized. (75,509)

The internal service fund is used by management to account for medical benefits of the School's employees. The change in net position of the internal service is reported with governmental activities. (700,867)

Pension expense is reported in governmental funds as an expenditure when payments are made or are due and payable. However, in the statement of activities, pension expense is recorded based on changes in the net pension liability. (9,284,660)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ 16,732,070**

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Statement of Net Position – Proprietary Fund
June 30, 2019

| | Governmental Activities - Internal Service Fund | Health Insurance Fund |
|----------------------------|--|----------------------------------|
| <u>ASSETS</u> | | |
| Current Assets | | |
| Cash and cash equivalents | \$ | <u>4,385,028</u> |
| Total Assets | | 4,385,028 |
| <u>LIABILITIES</u> | | |
| Current Liabilities | | |
| Accrued healthcare costs | | <u>927,379</u> |
| Total Liabilities | | <u>927,379</u> |
| <u>NET POSITION</u> | | |
| Unrestricted | \$ | <u><u>3,457,649</u></u> |

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Fund
Year Ended June 30, 2019

| | Governmental Activities - Internal Service Fund | Health Insurance Fund |
|-----------------------------------|--|----------------------------------|
| | | |
| <u>OPERATING REVENUES</u> | | |
| Charges for services | \$ <u>10,330,737</u> | |
| Total Operating Revenues | 10,330,737 | |
| | | |
| <u>OPERATING EXPENSES</u> | | |
| Cost of services | 10,061,653 | |
| Administrative | <u>969,951</u> | |
| Total Operating Expenses | <u>11,031,604</u> | |
| Operating Loss | (700,867) | |
| | | |
| <u>OPERATING TRANSFERS</u> | | |
| Transfers from general fund | <u>-</u> | |
| Change in Net Position | (700,867) | |
| Net Position - July 1, 2018 | <u>4,158,516</u> | |
| Net Position - June 30, 2019 | \$ <u><u>3,457,649</u></u> | |

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Statement of Cash Flows – Proprietary Fund
Year Ended June 30, 2019

| | Governmental Activities - Internal Service Fund |
|---|--|
| | Health Insurance |
| <u>Cash Flows From Operating Activities</u> | |
| Receipts from interfund services provided | \$ 10,330,737 |
| Payments to suppliers, net | (10,826,917) |
| Net Cash Used In Operating Activities | (496,180) |
| Net Decrease In Cash and Cash Equivalents | (496,180) |
| Cash and Cash Equivalents - July 1, 2018 | 4,881,208 |
| Cash and Cash Equivalents - June 30, 2019 | \$ 4,385,028 |
| <u>Reconciliation of Change in Net Position to Net Cash Used in Operating Activities:</u> | |
| Operating Loss | \$ (700,867) |
| Adjustments to reconcile operating loss to net cash used in operating activities: | |
| Changes in operating assets and liabilities | |
| Increase in accrued healthcare costs | 204,687 |
| Net Cash Used In Operating Activities | \$ (496,180) |

See accompanying notes to the financial statements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 1 - REPORTING ENTITY

The Pennsylvania Cyber Charter School (the School) was formed under the laws of the state of Pennsylvania to provide elementary and secondary education to students through a computer managed learning system designed to meet individual students' needs and styles.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure that the financial statements of the School are not misleading. The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the School. For the School, this includes general operations and student related activities of the School.

Component units are legally separate organizations for which the School is financially accountable. The School is financially accountable for an organization if the School appoints a voting majority of the organization's governing board and (1) the School is able to significantly influence the programs or services performed or provided by the organization; or (2) the School is legally entitled to or can otherwise access the organization's resources; the School is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the School is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the School in that the School approves the budget or the issuance of debt. The School does not have any component units.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the School have been prepared in accordance with generally accepted accounting principles (GAAP) in the United States of America. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established by GAAP and used by the School are described below.

A. Basis of Presentation

The School's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide financial statements – The statement of net position and the statement of activities display information about the School. These statements include the financial activities of the overall government.

The statement of net position presents the financial condition of the governmental and business-type activities of the School at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the School's governmental and business-type activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Basis of Presentation (continued)

Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the School, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business activity or governmental function is self-financing or draws from the general revenues of the School.

The effect of interfund activity has been eliminated from the government-wide financial statements.

Fund financial statements – During the year, the School segregates transactions related to certain School functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the School at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds, if any, are aggregated and presented in a single column. The fiduciary funds, if any, are reported by type.

Proprietary fund financial statements – The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The School reports the internal service fund as a proprietary fund. An internal service fund accounts for operations that provide services to other departments of the School on a cost reimbursement basis. The Health Insurance Fund accounts for the employees' self-insured medical and dental benefits. Because the principal users of the internal services are the School's governmental activities, the financial statements of the internal service fund are consolidated into the governmental column when presented in the government-wide financial statements.

B. Measurement Focus/Basis of Accounting

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

The School uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Measurement Focus/Basis of Accounting (continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, early retirement, arbitrage rebates, post-employment healthcare benefits and pensions, are recorded only when payment is due.

The School reports the following major governmental fund:

General Fund - The General Fund is the operating fund of the School and is used to account for all financial resources except those required to be accounted for in another fund.

Additionally, the School reports the following proprietary fund type:

Internal Service Fund - accounts for risk management and health insurance costs provided to departments of the School.

C. Budgetary Process

The School passed an appropriated budget for the fiscal year ending June 30, 2019 with revenues totaling \$153,203,522 and expenditures totaling \$153,203,522.

The School is required by state law to adopt an annual budget for the General Fund. The budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. The School prepares a budget for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
2. The School adopts a proposed budget, after ten days' public notice of the meeting has been given.
3. Prior to July 1, the budget is legally enacted via resolution of the School.
4. The Budget for the general fund must be filed with the Office of Public Instruction within fifteen (15) days after the adoption of the budget.

Final Budget: The final budget for each year must be adopted (via Board vote) by June 30 of the preceding school fiscal year.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Budgetary Process (continued)

Once the budget is approved, it can be amended at the Function and Fund level only by approval of a majority of the members of the School Board. Amendments are presented to the Board at their regular meetings. Each amendment must have Board approval. Such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after fiscal year-end as dictated by law.

D. Cash and Cash Equivalents

The School's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

E. Investments and Fair Value Measurement

Investments are recorded at fair value, net asset value or amortized cost in accordance with GASB. Investments consist of certificates of deposit, bonds, or other short-term investments. The School complies with the investment guidelines set forth by the Pennsylvania School Code.

The School categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The School has the following recurring fair value measurements as of June 30, 2019:

- Direct obligations of the U.S. Governments, Government Sponsored Enterprise Securities and U.S. Treasury Securities are valued using quoted market prices (Level 1 inputs)
- Certificates of deposit are valued based on the cost of the investment plus interest receivable at the stated interest rate (Level 2 inputs)

Below is a summary of investments measured at fair value as of June 30, 2019:

| | |
|--|--------------------------|
| US Treasury Bills | \$ 9,205,589 |
| Government Sponsored Enterprise Securities | 6,923,325 |
| Certificate of Deposits | <u>16,204,259</u> |
| Total Investments Measured at Fair Value | <u>\$ 32,333,173</u> |

Money market funds totaling \$42,186,879 at June 30, 2019 included in cash and cash equivalents, are valued at net asset value per share as provided by GASB Statement No. 72. There are no restrictions on withdrawals and no deposit requirements.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as “interfund receivables/payables.” These amounts are offset against each other in the governmental and business-type activities columns of the statement of net position, except for amounts due to/from other funds which are not presented in the statement of net position. There were no interfund transfers during the fiscal year ending June 30, 2019.

G. Capital Assets

General capital assets result 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 capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets, donated works of art and similar items, and capital assets received in service concession arrangement are reported at acquisition value rather than fair value. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not.

All reported capital assets except land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

| Description | Governmental Activities Estimated Lives |
|----------------------------|--|
| Buildings and Improvements | 10 - 40 years |
| Furniture and Equipment | 3 - 15 years |
| Computer Equipment | 3 years |

H. Compensated Absences

The School has no compensated absences as of June 30, 2019.

I. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment in the current year.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Pension

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

General Information about the Pension Plan

Plan description

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

Benefits provided

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

Participants are eligible for disability retirement benefits after completion of five years of credited service. Such benefits are generally equal to 2% or 2.5%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service, 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.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Pension (continued)

Benefits provided (continued)

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%.

Employer Contributions:

The school districts contractually required contribution rate for fiscal year ended June 30, 2019 was 32.60% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the School were \$13,834,470 for the fiscal year ended June 30, 2019.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of 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 and investments are reported at fair value.

Health Insurance Premium Assistance Program

The System provides Premium Assistance, which is a governmental cost sharing, multiple-employer other postemployment benefit plan (OPEB) for all eligible retirees who qualify and elect to participate. Employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance Account that are sufficient for the payment of Premium Assistance benefits for each succeeding year.

Premium Assistance Eligibility Criteria

Retirees of the System can participate in the Premium Assistance program if they have 24 ½ or more years of service, or are a disability retiree, or have 15 or more years of service and retired after reaching superannuation age, and participate in the HOP or employer-sponsored health insurance program.

System Description

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

Benefits Provided

Effective January 1, 2002 under the provisions of Act 9 of 2001, participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Options Program (HOP). As of June 30, 2018, there were no assumed future benefit increases to participating eligible retirees.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Other Postemployment Benefits (OPEB (continued))

Contributions

Employer Contributions:

The School's contractually required contribution rate for fiscal year ended June 30, 2019 was 0.83% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the OPEB plan from the School were \$361,771 for the fiscal year ended June 30, 2019.

L. Fund Balance Classifications

The GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54) effective for reporting periods beginning after June 15, 2010. The intention of GASB 54 is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the School's financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the users of those resources.

GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, deposits and inventories.

In addition to the nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

Restricted – Fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.

Committed – Fund balances that contain self-imposed constraints of the government from its highest level of decision making authority (Board of Trustees). The board of trustees may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as a majority vote or resolution. These committed amounts cannot be used for any other purpose unless the board of trustees removes or changes the specific use through the same type of formal action taken to establish the commitment. The board's action to commit fund balance needs to occur within the fiscal reporting period, no later than June 30th; however, the amount can be determined subsequent to the release of the financial statements.

Assigned – Fund balances that contain self-imposed constraints of the government to be used for a particular purpose. The School Board has delegated the Board Treasurer the authority to assign fund balance for specific purposes.

Unassigned – Fund balance of the general fund that is not constrained for any purpose.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. Fund Balance Classifications (continued)

Prioritization of Fund Balance Use

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the School to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the School that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

M. Net Position

Net position represents the difference between assets and deferred outflows and liabilities deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the School or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

N. 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. Actual results could differ from those estimates.

NOTE 3 - CASH AND CASH EQUIVALENTS

Under Section 440.1 of the Public School Code for 1949, as amended, the School is permitted to invest funds consistent with sound business practices in the following types of investments:

Obligations of (a) the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, (b) the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth, or (c) any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.

Deposits in savings accounts, time deposits, or share accounts of institutions insured by the Federal Deposit Insurance Corporation (FDIC) to the extent that such accounts are so insured and, for any amounts above the insured maximum, provided that approved collateral, as provided by law, is pledged by the depository.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 3 - CASH AND CASH EQUIVALENTS (continued)

The deposit and investment policy of the School adheres to state statutes and prudent business practices. Deposits of the governmental funds are either maintained in demand deposits or savings accounts, certificates of deposit, or cash equivalents. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of the School. The following is a description of the School's deposit and investment risks:

Custodial Credit Risk – The risk that in the event of a bank failure, the School's deposits may not be returned to it. The School does not have a formal deposit policy for custodial credit risk. As of June 30, 2019, \$68,714,303 of the School's bank balance of \$70,484,878 was exposed to custodial credit risk, however this balance is collateralized in accordance with Act 72 of the Pennsylvania State Legislature which requires the institution to pool collateral for all governmental deposits and have the collateral held by an approved custodian in the institution's name. These deposits have a carrying amount of \$69,575,086 as of June 30, 2019.

Concentration of Credit Risk – School deposits greater than five percent of total School deposits were with First National Bank as follows, at June 30, 2019:

| | | |
|---------------------|---------------|--------|
| First National Bank | \$ 68,964,303 | 97.84% |
|---------------------|---------------|--------|

NOTE 4 - INVESTMENTS

Interest Rate Risk – Interest rate risk arises from investments and is defined as "the risk that changes in interest rates will adversely affect the fair value of the investment." According to the School's investment policy the highest priority is safety of principal. Preservation of capital in the portfolio of investments are insured through the mitigation of credit risk and interest rate risk. Investments are to be made with the objective of attaining a market average rate of return through the budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

Concentration of Credit Risk – The School places no limit on the amount the School can invest in any one issuer. More than five percent of the School's investments are in the following investments:

| | | |
|--|---------------|--------|
| US Treasury Bills | \$ 9,205,589 | 28.47% |
| Government Sponsored Enterprise Securities | \$ 6,923,325 | 21.41% |
| Certificate of Deposits | \$ 16,204,259 | 50.12% |

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation to the School. The School is authorized by the Pennsylvania School Code 440.1(c) to invest in:

- United States Treasury bills.
- Short-term obligations of the United States Government or its agencies or instrumentalities. Short-term obligations usually refer to investments of less than 12 months.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 4 - INVESTMENTS (continued)

Credit Risk (continued)

- Deposits in savings accounts or time deposits or share accounts of institutions insured by The Federal Deposit Insurance Corporation (FDIC), or The Federal Savings and Loan Insurance Corporation, or The National Credit Union Share Insurance Fund to the extent that such accounts are so insured, and for any amounts above maximum, provided that approved collateral as provided by law therefore shall be pledged by the depository.

- Obligations of the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, the Commonwealth of Pennsylvania or any of its agencies or instrumentalities. Full faith and credit means the obligation is backed by the government's ability to levy taxes to repay debt. These investments include any bonds issued by the Commonwealth of Pennsylvania or any municipality or school district carrying the backing of the taxation powers of the governmental unit issuing the debt. Some investments of the federal government do not have full faith and credit backing. Fannie-Mae (FNMA) and Freddy-Mach (FNMC) bonds do not. Ginnie-Mae (GNMA) bonds do have full faith and credit backing.

- Shares of an investment company registered under the Investment Company Act of 1940 whose shares are registered under the Securities Act of 1933 provided that the following are met:
 - * Only investments of that company are in the authorized investments for school funds listed in the categories above, and repurchase agreements fully collateralized by such investments.

 - * The investment company is managed so as to maintain its shares as a constant net asset value in accordance with 17 CFR 270 2a-7 (relating to money market funds).

 - * The investment company is rated in the highest category by a nationally recognized rating agency.

Custodial Credit Risk – is the risk that in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the School will not be able to recover the value of its investments in collateral securities that are held in the possession of another party. The School's balances of these investments at June 30, 2019, were not subject to custodial credit risk. These investments are collateralized, insured, or held by the counterparty's trust department or agent in the School's name.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 4 - INVESTMENTS (continued)

| | <u>Fair Value</u> | <u>Rating</u> | <u>No Maturity Date</u> | <u>12 Months or Less</u> |
|--|----------------------|---------------|-----------------------------|------------------------------|
| Investments: | | | | |
| US treasury bills | \$ 6,438,218 | AAA | \$ - | \$ 6,438,218 |
| Government sponsored enterprise securities | 6,423,385 | AA+ | - | 6,423,385 |
| Certificate of deposits | <u>1,204,259</u> | not rated | <u>-</u> | <u>1,204,259</u> |
| Total Investments | 14,065,862 | | - | 14,065,862 |
| Cash and Cash Equivalents: | | | | |
| US treasury bills | 2,767,371 | AAA | - | 2,767,371 |
| Government sponsored enterprise securities | 499,940 | AA+ | - | 499,940 |
| Money market funds | 42,186,879 | not rated | 42,186,879 | - |
| Certificate of deposits | <u>15,000,000</u> | not rated | <u>-</u> | <u>15,000,000</u> |
| Total Included in Cash and Cash Equivalents | <u>60,454,190</u> | | <u>42,186,879</u> | <u>18,267,311</u> |
| Total Assets Considered Investments | <u>\$ 74,520,052</u> | | <u>\$ 42,186,879</u> | <u>\$ 32,333,173</u> |

NOTE 5 - INTERGOVERNMENTAL RECEIVABLES

Amounts due from other governments represent receivables earned by the School. At June 30, 2019, the following amounts were receivable from other governmental units.

| | <u>Receivable</u> |
|--|----------------------|
| Governmental Units: | |
| Federal - Grant Programs | \$ 1,167,614 |
| Local Educational Agencies, net of allowance | <u>15,597,625</u> |
| Totals | <u>\$ 16,765,239</u> |

Allowance for Doubtful Accounts

Receivables are stated at the amount the School expects to collect. The School maintains allowances for doubtful accounts for estimated losses resulting from the inability of LEAs to make required payments. Based on management's assessment, the School provides for estimated uncollectible amounts through a charge to earnings and a credit to a valuation allowance. The allowance account was approximately \$6,655,000 as of June 30, 2019.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 6 - CAPITAL ASSETS

A summary of capital assets recorded as of June 30, 2019 is as follows:

| | Beginning Balance | Increases | Disposals/ Transfers | Ending Balance |
|---|----------------------|---------------------|-------------------------|----------------------|
| Capital assets, not being depreciated: | | | | |
| Land | \$ 1,049,829 | \$ - | \$ - | \$ 1,049,829 |
| Construction in progress | 104,151 | 2,789,303 | - | 2,893,454 |
| Total capital assets, not being depreciated | <u>1,153,980</u> | <u>2,789,303</u> | <u>-</u> | <u>3,943,283</u> |
| Capital assets, being depreciated: | | | | |
| Buildings and improvements | 20,037,460 | 340,605 | - | 20,378,065 |
| Furniture and equipment | 4,121,271 | 221,037 | - | 4,342,308 |
| Computer equipment | 26,679,416 | 4,047,000 | (3,489,241) | 27,237,175 |
| Total capital assets, being depreciated | <u>50,838,147</u> | <u>4,608,642</u> | <u>(3,489,241)</u> | <u>51,957,548</u> |
| Accumulated depreciation for: | | | | |
| Buildings and improvements | (3,752,614) | (712,771) | - | (4,465,385) |
| Furniture and equipment | (3,204,283) | (314,226) | - | (3,518,509) |
| Computer equipment | (16,518,868) | (3,826,949) | 3,479,391 | (16,866,426) |
| Total accumulated depreciation | <u>(23,475,765)</u> | <u>(4,853,946)</u> | <u>3,479,391</u> | <u>(24,850,320)</u> |
| Total capital assets, being depreciated, net: | <u>27,362,382</u> | <u>(245,304)</u> | <u>(9,850)</u> | <u>27,107,228</u> |
| Governmental activities capital assets, net: | <u>\$ 28,516,362</u> | <u>\$ 2,543,999</u> | <u>\$ (9,850)</u> | <u>\$ 31,050,511</u> |

Depreciation expense of \$4,853,946 for the fiscal year ended June 30, 2019 was not allocated to the various functions because the property, plant and equipment serve all functions of the School.

In February 2019, the School entered into various contracts for architectural and construction services to renovate the 1200 Midland Avenue building. As of June 30, 2019, bids were awarded for general construction, HVAC, electrical, plumbing, architect and engineering services. Total commitments outstanding on these contracts as of June 30, 2019 were \$7,668,612.

NOTE 7 - NOTES RECEIVABLE

On June 30, 2009, the School and the Lincoln Park Performing Arts Center (LPPAC) agreed to cancel a prepaid lease originally signed in May 2005. Additionally, LPPAC signed a promissory note agreeing to repay the School the remaining balance of \$8,500,000 in equal installments over a period of twenty-four years through June 30, 2034. As of June 30, 2019, the balance of this note receivable is \$5,100,000.

NOTE 8 - NET PENSION LIABILITY

At June 30, 2019, the School reported a liability of \$138,110,284 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2017 to June 30, 2018. The School's proportion of the net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2018, the School's proportion was 0.2877%, which was an increase of 0.0258% from its proportionate share measured as of June 30, 2017.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 8 - NET PENSION LIABILITY (continued)

For the fiscal year ended June 30, 2019, the School recognized pension expense of \$23,119,130. At June 30, 2019, the 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> |
|---|---|--|
| Net difference between projected and actual investment earnings | \$ 677,000 | \$ - |
| Net difference between expected and actual experience | 1,112,000 | 2,138,000 |
| Change in proportions | 15,370,000 | - |
| Change in assumptions | 2,573,000 | - |
| Contributions subsequent to the measurement date | <u>13,834,470</u> | <u>-</u> |
| Total | <u>\$ 33,566,470</u> | <u>\$ 2,138,000</u> |

The School reported \$13,834,470 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ended June 30:

| | |
|------------|----------------------|
| 2020 | \$ 10,542,000 |
| 2021 | 5,583,000 |
| 2022 | 1,997,000 |
| 2023 | (528,000) |
| Thereafter | - |
| | <u>\$ 17,594,000</u> |

Actuarial assumptions

The total pension liability as of June 30, 2018 was determined by rolling forward the System's total pension liability as of June 30, 2017 to June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement:

- The actuarial cost method is Entry Age Normal, Level Percent of Pay
- The Investment Rate of Return is 7.25%, including inflation of 2.75%
- Salary growth is 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 used are the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 8 - NET PENSION LIABILITY (continued)

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 | 20.0% | 5.2% |
| Fixed income | 36.0% | 2.2% |
| Commodities | 8.0% | 3.2% |
| Absolute return | 10.0% | 3.5% |
| Risk parity | 10.0% | 3.9% |
| Infrastructure/MLPs | 8.0% | 5.2% |
| Real estate | 10.0% | 4.2% |
| Alternative investments | 15.0% | 6.7% |
| Cash | 3.0% | 0.4% |
| Financing (LIBOR) | -20.0% | 0.9% |
| | <u>100.0%</u> | |

The above was PSERS' adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2018.

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.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 8 - NET PENSION LIABILITY (continued)

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

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

| | 1% Decrease 6.25% | Current Discount Rate 7.25% | 1% Increase 8.25% |
|---|----------------------|-----------------------------------|----------------------|
| School's proportionate share of the net pension liability | \$ 171,197,867 | \$ 138,110,284 | \$ 110,133,770 |

Pension plan fiduciary net position

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

NOTE 9 - NET OPEB LIABILITY

PSERS OPEB

At June 30, 2019, the School reported a liability of \$5,998,398 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net pension liability was determined by rolling forward the System's total pension liability as of June 30, 2017 to June 30, 2018. The School's proportion of the net OPEB liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2019, the School's proportion was 0.2877%, which was an increase of 0.0258% from its proportionate share measured as of June 30, 2018.

For the fiscal year ended June 30, 2019, the School recognized OPEB expense of \$372,992. At June 30, 2019, the School reported deferred outflows of resources and deferred inflows of resources related to PSERS OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|--|
| Net difference between projected and actual investment earnings | \$ 10,000 | \$ - |
| Net difference between expected and actual experience | 37,000 | - |
| Change in proportions | 557,000 | - |
| Change in assumptions | 95,000 | 227,000 |
| Contributions subsequent to the measurement date | 361,771 | - |
| Total | \$ 1,060,771 | \$ 227,000 |

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 9 - NET OPEB LIABILITY (continued)

The School reported \$361,771 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (credit) as follows:

| Fiscal Year Ended June 30: | | |
|----------------------------|----|----------------|
| 2020 | \$ | 75,000 |
| 2021 | | 75,000 |
| 2022 | | 75,000 |
| 2023 | | 74,000 |
| 2024 | | 72,000 |
| Thereafter | | 101,000 |
| | \$ | <u>472,000</u> |

Actuarial assumptions

The total OPEB liability as of June 30, 2018 was determined by rolling forward the System's total OPEB liability as of June 30, 2017 to June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement:

- The actuarial cost method is Entry Age Normal, Level percent of pay
- The investment return is 2.98%, the S&P 20 Year Municipal Bond Rate
- Salary growth is expected to be 5%, 2.25% real wage growth and merit and seniority increases, and 2.75% expected inflation
- Premium assistance reimbursement is capped at \$1,200 per year
- Healthcare cost trends were applied to retirees with less than \$1,200 in premium assistance per year
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale
- Participate rates are assumed to be 50% for eligible retirees pre age 65, and 70% for eligible retirees post age 65.

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2016 determined the employer contribution rate for fiscal year 2018
- The cost method was determined based on the amount necessary to assure solvency of Premium Assistance through the third fiscal year after the valuation date
- The asset valuation method is Market Value
- The participation rate is assumed to be 63% of eligible retirees electing premium assistance
- The mortality rates and retirement ages were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 9 - NET OPEB LIABILITY (continued)

Actuarial assumptions (continued)

Assumptions were developed in consideration of the PSERS experience study for the period from July 1, 2010 to June 30, 2015.

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

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

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|------------------------|------------------------------|---|
| Cash | 5.9% | 0.3% |
| US Core Fixed income | 92.8% | 1.2% |
| NON-US Developed Fixed | 1.3% | 0.4% |
| | 100.0% | |

For the year ended June 30, 2018, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was 1.63%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount rate

The discount rate used to measure the total OPEB liability was 2.98%. Under the plan's funding policy, contributions are structured for short-term funding of Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of Premium Assistance through the third fiscal year after the actuarial valuation date. The Premium Assistance account is funded to establish reserves that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Due to the short-term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments; therefore, the plan is considered a "pay-as-you-go" plan. A discount rate of 2.98% which represents the S&P 20-year municipal bond rate at June 30, 2018, was applied to all projected benefit payments to measure the total OPEB liability.

Sensitivity of the School's proportionate share of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability, calculated using the discount rate of 2.98%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.98%) or 1-percentage point higher (3.98%) than the current rate:

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 9 - NET OPEB LIABILITY (continued)

Sensitivity of the School's proportionate share of the net OPEB liability to changes in the discount rate (continued)

| | 1% Decrease | Current Discount Rate | 1% Increase |
|---|--------------|--------------------------|--------------|
| | 1.98% | 2.98% | 3.98% |
| School's proportionate share of the net OPEB liability | \$ 6,821,706 | \$ 5,998,398 | \$ 5,314,996 |

Sensitivity of the School's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates

Healthcare cost trends were applied to retirees receiving less than \$1,200 in annual Premium Assistance. As of June 30, 2018, retirees Premium Assistance benefits are not subject to future healthcare cost increases.

The annual Premium Assistance reimbursement for qualifying retirees is capped at a maximum of \$1,200. The actual number of retirees receiving less than the \$1,200 per year cap is a small percentage of the total population and has a minimal impact on healthcare cost trends as depicted below.

The following presents the net OPEB liability, calculated using current healthcare cost trends as well as what the net OPEB liability would be if it were calculated using a health cost trends rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

| | 1% Decrease | Current Healthcare Cost Trend Rate | 1% Increase |
|---|--------------|--|--------------|
| | 1.98% | 2.98% | 3.98% |
| School's proportionate share of the net OPEB liability | \$ 5,997,213 | \$ 5,998,398 | \$ 5,999,348 |

OPEB plan fiduciary net position

The PSERS issues a publicly available Comprehensive Annual Financial Report that contains detailed information about PSERS' fiduciary net position which can be found on the System's website at www.psers.pa.gov.

The School's OPEB

General Information about the OPEB Plan

Plan description – The School's defined benefit OPEB plan, The Pennsylvania Cyber Charter School – OPEB (PAC-OPEB), provides OPEB for all School employees retiring from the Pennsylvania Employees' Retirement System. PAC-OPEB is a single-employer defined benefit OPEB plan administered by the School. The School's board of trustees has the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 9 - NET OPEB LIABILITY (continued)

Benefits provided – The retiree has the option to continue on the School’s health care plan available to active employees at his/her own expense until the retiree reaches age 65. The retiree may also obtain coverage for his/her spouse at the retiree’s expense.

Employees covered by benefit terms – At June 30, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments – None

Inactive employees entitled to but not yet receiving benefit payments – None

Active employees – 641

Total OPEB Liability

The School’s total OPEB liability of \$969,345 was measured as of June 30, 2019, and was determined by an actuarial valuation as of July 1, 2018.

Actuarial assumptions and other inputs – The total OPEB liability in the July 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

A. Economic

Annual Trend Rates – 5%

Inflation – 2.75%

Discount rate – 3.50%

Salary – 2.75%

The discount rate was based on the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

B. Demographic Assumptions

Death – RP-2014 Mortality Table

Mortality Improvement – Rates derived from the Long-Range Demographic Assumptions for the 2015 Social Security Administration’s Trustee Report

Withdrawal – 150% of the rates of withdrawal used in the PSERS actuarial valuation as of June 30, 2018

Disablement – None Assumed

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 9 - NET OPEB LIABILITY (continued)

B. Demographic Assumptions (continued)

Retirement Age – If hired prior to July 1, 2011, earlier of age 60 with 25 years of PSERS service or age 62 with 5 years of PSERS service

If hired after June 30, 2011, the earlier of the date on which age plus services equals 92 (with a minimum of 35 years of service) or age 65

Participation – 15% of future retirees will elect to continue participating in the School’s health plan upon retirement

Coverage Election Future retirees – 80% individual; 20% husband/wife

Current retiree (if any) – Continue at current coverage level until end of eligibility period

Spouse Age – Female spouse assumed to be 3 years younger than male spouse

C. Annual Premium Costs and Other Assumptions

1. Methodology: Funding rates for medical coverage for the 2018/2019 Fiscal Year were provided by the School with a separate rate calculated for each type of coverage as shown below.

| Coverage Type | Annual Rate |
|-----------------|--------------|
| Single | \$ 7,098.00 |
| Two Adult | \$ 18,414.36 |
| Parent/Child | \$ 16,581.36 |
| Parent/Children | \$ 16,581.36 |
| Family | \$ 19,187.52 |

Benefits are self-insured. The funding rates recognize recent claims history, reinsurance premiums, administrative changes and trend adjustments to the 2018/2019 Fiscal Year. Equivalent age-adjusted costs were then developed using standard aging factors.

2. Age-Adjusted Costs: The following table shows the resulting assumed annual age-adjusted costs for sample ages:

| Age | Per Person Cost |
|-----|-----------------|
| 45 | \$ 7,147.00 |
| 50 | \$ 8,713.00 |
| 55 | \$ 10,891.00 |
| 60 | \$ 13,273.00 |
| 64 | \$ 15,043.00 |

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 9 - NET OPEB LIABILITY (continued)

The premium rates charged to the School for pre-65 medical benefits are related to the combined experience of active and retired lives. Generally, age tends to be a significant factor in average claims cost per person, so it would follow that the average amount for retiree claims will tend to be higher than the average amount of active claims. Therefore, there is an implicit subsidy for retirees.

To approximate the cost of the subsidy for the School's plan, an age-adjusted medical cost per covered retiree was developed. The use of this age-adjusted cost means that there could be a cost to the School even if the retiree paid the entire charged rate.

Changes in the Total OPEB liability

| | |
|--|-------------------|
| Total OPEB Liability - Beginning of Period | \$ 1,226,711 |
| Changes for the year: | |
| Service cost | 45,971 |
| Benefit payments | (16,797) |
| Interest | 33,066 |
| Changes in benefit terms | - |
| Differences between expected and actual experience | (162,495) |
| Changes in assumptions or other inputs | <u>(157,111)</u> |
| Net Change in Total OPEB Liability | <u>(257,366)</u> |
| Total OPEB Liability - End of Period | <u>\$ 969,345</u> |

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the School, as well as what the School's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.0%) or 1-percentage point higher (4.0%) than the current discount rate:

| | <u>2.00%</u> | <u>3.00%</u> | <u>4.00%</u> |
|--------------------------------------|--------------|--------------|--------------|
| Total of the School's OPEB Liability | \$ 830,090 | \$ 969,345 | \$ 1,129,867 |

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the School, as well as what the School's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower (- 1% from the rates disclosed above) or 1-percentage point higher (+1% from the rates disclosed above) than the current healthcare cost trend rates:

| | <u>1.00% Decrease</u> | <u>Current Healthcare Cost Trend Rate</u> | <u>1.00% Increase</u> |
|--------------------------------------|-----------------------|---|-----------------------|
| Total of the School's OPEB Liability | \$ 786,158 | \$ 969,345 | \$ 1,199,460 |

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 9 - NET OPEB LIABILITY (continued)

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

For the year ended June 30, 2019, the School recognized OPEB credit of \$2,298. At June 30, 2019, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|-----------------------------------|----------------------------------|
| Net difference between expected and actual experience | \$ - | \$ 150,091 |
| Change in assumptions | - | 109,573 |
| Total | \$ - | \$ 259,664 |

Total OPEB expense for both OPEB plans was \$359,473 for the year ended June 30, 2019.

NOTE 10 - OPERATING LEASES - LESSEE

The School has various operating leases for office space that expire at various dates through August 2028, with optional renewable terms. Rental expense for these leases was approximately \$1,506,000 for the year ended June 30, 2019.

Future minimum lease payments under operating leases that have remaining noncancelable terms in excess of one year as of June 30, 2019, are:

| Fiscal Year Ending June 30, | | |
|---------------------------------|----|-----------|
| 2020 | \$ | 1,505,965 |
| 2021 | | 1,472,357 |
| 2022 | | 793,078 |
| 2023 | | 626,816 |
| 2023 | | 370,555 |
| Thereafter | | 1,936,033 |
| Total Minimum Payments Required | \$ | 6,704,804 |

NOTE 11 - CONTINGENCIES

Litigation - The School is involved in various legal proceedings, claims and litigation arising from the ordinary course of business. Management intends to vigorously defend the asserted claims. While the outcome of these matters is currently not determinable, management does not expect the ultimate costs to resolve these matters will have a materially adverse effect on the School's financial position at June 30, 2019, beyond the aforementioned assignment of fund balance.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Financial Statements
Year Ended June 30, 2019

NOTE 11 - CONTINGENCIES (continued)

Grants - The School is potentially liable for any expenditure that may be disallowed pursuant to the terms of grant programs. Management is not aware of any material items of noncompliance, which would result in the disallowance of program expenditures.

The School received financial assistance from federal and state agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the School at June 30, 2019.

NOTE 12 - RISK MANAGEMENT

As of July 1, 2008, the School has elected to self-fund the health and drug benefit program for its employees. Under the program, the School employs a third-party administrator and pays all medical claims through them. In addition, the School purchases individual and aggregate stop-loss insurance from a commercial carrier to protect it from catastrophic claims. Settled claims have not exceeded the aggregate stop-loss insurance coverage for the past year.

Changes in the estimate of the claims liability are as follows:

| | | |
|-----------------------------------|----|--------------------|
| Liability balance - June 30, 2018 | \$ | 722,692 |
| Incurred claims and estimates | | 10,061,653 |
| Less: | | |
| Claims paid during the period | | <u>(9,856,966)</u> |
| Liability balance - June 30, 2019 | \$ | <u>927,379</u> |

NOTE 13 - LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2019, was as follows:

| | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> |
|------------------------------|------------------------------|----------------------|------------------------|---------------------------|
| Claims and Judgments Payable | \$ 216,589 | \$ 250,684 | \$ (175,175) | \$ 292,098 |
| Net OPEB liability | 6,563,171 | 766,343 | (361,771) | 6,967,743 |
| Net Pension Liability | <u>129,359,826</u> | <u>22,584,928</u> | <u>(13,834,470)</u> | <u>138,110,284</u> |
| | <u>\$ 136,139,586</u> | <u>\$ 23,601,955</u> | <u>\$ (14,371,416)</u> | <u>\$ 145,370,125</u> |

\$206,036 of the Claims and Judgments Payable noted above are considered current and due during the year ended June 30, 2020.

Required Supplementary Information

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Revenues, Expenditures, and Changes in Fund Balance, Budget and Actual – General Fund
Year Ended June 30, 2019

Required Supplementary Information

| | Budgeted Amounts | | Actual (Budgetary Basis) | Variance with Final Budget |
|---|-------------------------|----------------------|-------------------------------------|---------------------------------------|
| | Original | Final | | Positive (Negative) |
| REVENUES | | | | |
| Local Revenues | \$ 148,717,675 | \$ 148,717,675 | \$ 163,983,924 | \$ 15,266,249 |
| State Program Revenues | 1,118,591 | 1,118,591 | 1,119,188 | 597 |
| Federal Program Revenues | 3,317,256 | 3,317,256 | 3,519,929 | 202,673 |
| TOTAL REVENUES | 153,153,522 | 153,153,522 | 168,623,041 | 15,469,519 |
| EXPENDITURES | | | | |
| Regular Programs | 67,941,789 | 67,941,789 | 66,522,299 | 1,419,490 |
| Special Programs | 29,040,898 | 29,040,898 | 31,434,824 | (2,393,926) |
| Other Instructional Programs | 1,329,518 | 1,329,518 | 949,034 | 380,484 |
| Pupil Personnel Services | 12,713,854 | 12,713,854 | 11,179,183 | 1,534,671 |
| Instructional Staff Services | 3,494,801 | 3,494,801 | 4,636,405 | (1,141,604) |
| Administrative Services | 7,712,269 | 7,712,269 | 6,867,247 | 845,022 |
| Pupil Health | 935,582 | 935,582 | 838,616 | 96,966 |
| Business Services | 4,967,944 | 4,967,944 | 4,699,747 | 268,197 |
| Operation & Maintenance of Plant Services | 10,273,883 | 10,273,883 | 9,005,412 | 1,268,471 |
| Central & Other Support Services | 8,098,034 | 8,098,034 | 4,927,458 | 3,170,576 |
| Student Activities | 428,060 | 428,060 | 367,725 | 60,335 |
| Community Services | 26,890 | 26,890 | 34,355 | (7,465) |
| Facilities Acquisition and Construction | 6,215,000 | 6,215,000 | 2,620,561 | 3,594,439 |
| Debt Service | 25,000 | 25,000 | - | 25,000 |
| TOTAL EXPENDITURES | 153,203,522 | 153,203,522 | 144,082,866 | 9,120,656 |
| Excess (Deficiency) of Revenues Over Expenditures | (50,000) | (50,000) | 24,540,175 | 24,590,175 |
| OTHER FINANCING SOURCES | | | | |
| Proceeds from disposal of capital assets | 50,000 | 50,000 | 23,390 | (26,610) |
| TOTAL OTHER FINANCING SOURCES | 50,000 | 50,000 | 23,390 | (26,610) |
| Net Change in Fund Balance | - | - | 24,563,565 | 24,563,565 |
| Fund Balance - July 1, 2018 | 55,396,353 | 55,396,353 | 67,212,166 | 11,815,813 |
| Fund Balance - June 30, 2019 | \$ 55,396,353 | \$ 55,396,353 | \$ 91,775,731 | \$ 36,379,378 |

See independent auditor's report.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Schedule of Revenues, Expenditures, and Changes in Fund Balance,
Budget and Actual – General Fund
Year Ended June 30, 2019

Notes to the Required Supplementary Information

NOTE 1 - BUDGETARY INFORMATION

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund. All annual appropriations lapse at year-end.

See independent auditor's report.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Proportionate Share of the Net Pension Liability and Related Ratios
Last Ten Fiscal Years *

Required Supplementary Information

| | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|----------------|----------------|----------------|----------------|---------------|
| School's proportion of the net pension liability | 0.2877% | 0.2619% | 0.2563% | 0.2495% | 0.2099% |
| School's proportionate share of the net pension liability | \$ 138,110,284 | \$ 129,359,826 | \$ 127,107,450 | \$ 108,064,229 | \$ 83,076,691 |
| School's covered payroll for the measurement date | \$ 38,737,124 | \$ 34,872,228 | \$ 33,199,764 | \$ 32,099,631 | \$ 26,783,846 |
| School's proportionate share of the net pension liability as a percentage of its covered payroll | 356.53% | 370.95% | 382.86% | 336.65% | 310.17% |
| Plan fiduciary net position as a percentage of the total net pension liability | 54.00% | 51.84% | 50.14% | 54.36% | 57.24% |
| | <u>2014</u> | | | | |
| School's proportion of the net pension liability | 0.1876% | | | | |
| School's proportionate share of the net pension liability | \$ 76,796,414 | | | | |
| School's covered payroll for the measurement date | \$ 24,079,261 | | | | |
| School's proportionate share of the net pension liability as a percentage of its covered payroll | 318.93% | | | | |
| Plan fiduciary net position as a percentage of the total net pension liability | 54.49% | | | | |

This information is based off the measurement date of the Net Pension Liability of June 30, 2018 for 2019; June 30, 2017 for 2018; June 30, 2016 for 2017; June 30, 2015 for 2016; June 30, 2014 for 2015; and June 30, 2013 for 2014.

* Information for the prior four years was not available to report.

See independent auditor's report.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Required Pension Contributions
Last Ten Fiscal Years *

Required Supplementary Information

| | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|---------------------|---------------------|---------------------|--------------------|--------------------|
| Contractually required contribution | \$ 13,834,470 | \$ 12,295,163 | \$ 10,448,648 | \$ 8,578,819 | \$ 6,637,835 |
| Contributions in relation to the contractually required contribution | <u>(13,834,470)</u> | <u>(12,295,163)</u> | <u>(10,448,648)</u> | <u>(8,578,819)</u> | <u>(6,637,835)</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| School's covered payroll | \$ 42,437,025 | \$ 38,737,124 | \$ 34,872,228 | \$ 33,199,764 | \$ 32,099,631 |
| Contributions as a percentage of covered payroll | 32.60% | 31.74% | 29.20% | 25.84% | 21.40% |
| | <u>2014</u> | | | | |
| Contractually required contribution | \$ 4,534,505 | | | | |
| Contributions in relation to the contractually required contribution | <u>(4,534,505)</u> | | | | |
| Contribution deficiency (excess) | <u>\$ -</u> | | | | |
| School's covered payroll | \$ 26,783,846 | | | | |
| Contributions as a percentage of covered payroll | 16.93% | | | | |

* Information for the prior four years was not available to report.

See independent auditor's report.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Proportionate Share of the Net OPEB Liability and Related Ratios - PSERS
Last Ten Fiscal Years *

Required Supplementary Information

| | <u>2019</u> | <u>2018</u> | <u>2017</u> |
|--|---------------|---------------|---------------|
| School's proportion of the net OPEB liability | 0.2877% | 0.2619% | 0.2563% |
| School's proportionate share of the net OPEB liability | \$ 5,998,398 | \$ 5,336,460 | \$ 5,521,000 |
| School's covered payroll for the measurement date | \$ 38,737,124 | \$ 34,872,228 | \$ 33,199,764 |
| School's proportionate share of the net OPEB liability as a percentage of its covered payroll | 15.48% | 15.30% | 16.63% |
| Plan fiduciary net position as a percentage of the total net OPEB liability | 5.56% | 5.73% | 5.47% |

This information is based off the measurement date of the Net Pension Liability of June 30, 2018 for 2019, June 30, 2017 for 2018, and June 30, 2016 for 2017.

* GASB 75 was implemented during the fiscal year ended June 30, 2018. Information will continue to be gathered until ten fiscal years are presented.

See independent auditor's report.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Required OPEB Contributions - PSERS
Last Ten Fiscal Years *

Required Supplementary Information

| | <u>2019</u> | <u>2018</u> | <u>2017</u> |
|---|------------------|------------------|------------------|
| Contractually required contribution | \$ 361,771 | \$ 322,054 | \$ 289,439 |
| Contributions in relation to the contractually required contribution | <u>(361,771)</u> | <u>(322,054)</u> | <u>(289,439)</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| School's covered payroll | \$ 42,437,025 | \$ 38,737,124 | \$ 34,872,228 |
| Contributions as a percentage of covered payroll | 0.83% | 0.83% | 0.83% |

* GASB 75 was implemented during the fiscal year ended June 30, 2018. Information will continue to be gathered until ten fiscal years are presented.

See independent auditor's report.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Changes in the School's Total OPEB Liability and Related Ratios
Last Ten Fiscal Years *

Required Supplementary Information

| | <u>2019</u> | <u>2018</u> | <u>2017</u> |
|---|-------------------|---------------------|---------------------|
| Total OPEB Liability - Beginning of Period | \$ 1,226,711 | \$ 1,108,560 | \$ 995,518 |
| Changes for the year: | | | |
| Service cost | 45,971 | 83,228 | 81,000 |
| Benefit payments | (16,797) | - | - |
| Interest | 33,066 | 34,923 | 32,042 |
| Changes in benefit terms | - | - | - |
| Differences between expected and actual experience | (162,495) | - | - |
| Changes in assumptions or other inputs | <u>(157,111)</u> | <u>-</u> | <u>-</u> |
| Net Change in Total OPEB Liability | <u>(257,366)</u> | <u>118,151</u> | <u>113,042</u> |
| Total OPEB Liability - End of Period | <u>\$ 969,345</u> | <u>\$ 1,226,711</u> | <u>\$ 1,108,560</u> |
| | | | |
| School's covered-employee payroll for the measurement date | \$ 42,437,025 | \$ 38,737,124 | \$ 34,872,228 |
| | | | |
| Percentage of the OPEB liability to covered-employee payroll | 2.28% | 3.17% | 3.18% |

An actuarially determined contribution is not calculated. The School's current funding policy is to pay plan benefits when they become due. This is referred to as a pay-as-you-go plan. There are no assets accumulated in a trust that meet the criteria in paragraph 5 of GASB Statement 75.

* GASB 75 was implemented during the fiscal year ended June 30, 2018. Information will continue to be gathered until ten fiscal years are presented.

See independent auditor's report.

STATISTICAL SECTION

STATISTICAL SECTION OVERVIEW **(unaudited)**

The Statistical Section of the School's Comprehensive Annual Financial Report (CAFR) presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the School's overall financial outlook.

Sections

Financial Trends

These schedules contain trend information to help the reader understand how the School's financial performance and operations have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the School's most significant revenue source, local educational agencies.

Debt Capacity

These schedules present information to help the reader assess the affordability of the School's current levels of outstanding debt and the School's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the School's financial activities take place.

Operating Information

These schedules contain service data to help the reader understand how the information in the School's financial report relates to the services the School provides and the activities it performs.

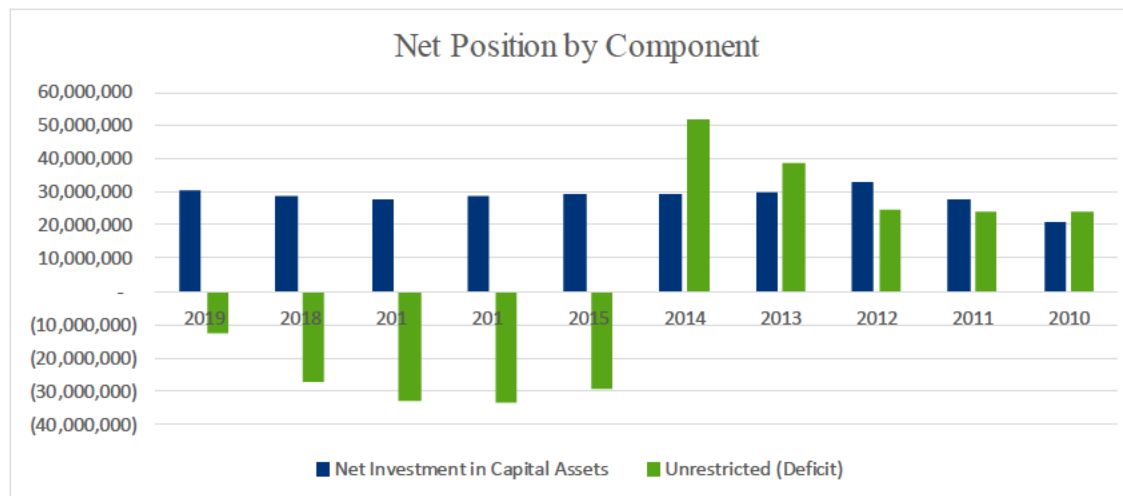
Financial Trends

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

| | Fiscal Year | | | | |
|---|----------------------|----------------------|-----------------------|-----------------------|----------------------|
| | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
| Governmental Activities | | | | | |
| Net Investment in Capital Assets | \$ 30,087,921 | \$ 28,516,362 | \$ 27,710,828 | \$ 28,556,543 | \$ 29,323,790 |
| Unrestricted (Deficit) | <u>(12,282,332)</u> | <u>(27,183,179)</u> | <u>(32,770,103)</u> | <u>(33,228,542)</u> | <u>(29,053,361)</u> |
| Total Governmental Activities Net Position | <u>\$ 17,805,589</u> | <u>\$ 1,333,183</u> | <u>\$ (5,059,275)</u> | <u>\$ (4,671,999)</u> | <u>\$ 270,429</u> |
| | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> |
| Governmental Activities | | | | | |
| Net Investment in Capital Assets | \$ 29,049,581 | \$ 30,015,368 | \$ 32,892,292 | \$ 27,760,265 | \$ 20,791,753 |
| Unrestricted (Deficit) | <u>51,861,624</u> | <u>38,770,692</u> | <u>24,475,895</u> | <u>24,103,420</u> | <u>23,819,219</u> |
| Total Governmental Activities Net Position | <u>\$ 80,911,205</u> | <u>\$ 68,786,060</u> | <u>\$ 57,368,187</u> | <u>\$ 51,863,685</u> | <u>\$ 44,610,972</u> |

Notes:

- (1) Includes all funds (GAAP Basis)
- (2) Beginning with fiscal year 2015 the School implemented GASB 68.



THE PENNSYLVANIA CYBER CHARTER SCHOOL
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

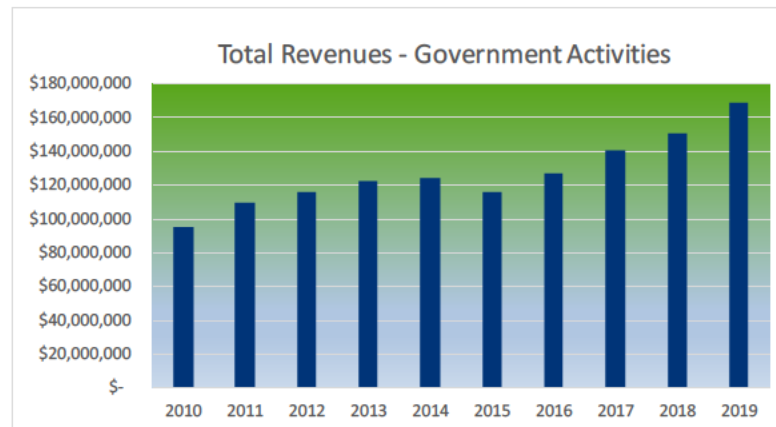
| | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|--|----------------------|----------------------|--------------------|-----------------------|-----------------------|
| Revenues | | | | | |
| Program Revenues: | | | | | |
| Operating grants and contributions | \$ 6,396,567 | \$ 5,950,452 | \$ 5,285,176 | \$ 4,721,542 | \$ 4,773,044 |
| General Revenues: | | | | | |
| Payments from local educational agencies | 160,727,395 | 144,183,471 | 134,280,454 | 122,058,569 | 111,244,689 |
| Grants, subsidies & contributions not restricted | - | - | - | - | - |
| Investment earnings | 1,021,210 | 322,249 | 114,756 | 4,770 | 2,385 |
| Gain/(loss) on disposal/sale of capital assets | 13,539 | (68,118) | (38,820) | (427,617) | (135,049) |
| Miscellaneous Income | 137,870 | 66,748 | 338,807 | 107,224 | 89,894 |
| Total Revenue - Governmental Activities | <u>168,296,581</u> | <u>150,454,802</u> | <u>139,980,373</u> | <u>126,464,488</u> | <u>115,974,963</u> |
| Expenses | | | | | |
| Instructional Services | 101,140,809 | 92,165,915 | 87,770,403 | 83,306,111 | 76,714,190 |
| Support Services | 45,427,340 | 41,203,436 | 46,984,348 | 43,097,018 | 42,568,031 |
| Non-Instructional Services | 5,256,026 | 5,461,432 | 5,258,196 | 5,003,787 | 5,053,723 |
| Total Expenses - Governmental Activities | <u>151,824,175</u> | <u>138,830,783</u> | <u>140,012,947</u> | <u>131,406,916</u> | <u>124,335,944</u> |
| Change in Net Position | <u>\$ 16,472,406</u> | <u>\$ 11,624,019</u> | <u>\$ (32,574)</u> | <u>\$ (4,942,428)</u> | <u>\$ (8,360,981)</u> |

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

(continued)

| | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> |
|--|----------------------|----------------------|---------------------|---------------------|----------------------|
| Revenues | | | | | |
| Program Revenues: | | | | | |
| Operating grants and contributions | \$ 7,200,696 | \$ 6,237,629 | \$ 5,593,995 | \$ 5,931,969 | \$ 6,668,272 |
| General Revenues: | | | | | |
| Payments from local educational agencies | 116,662,399 | 113,404,383 | 109,448,196 | 102,751,035 | 87,942,928 |
| Grants, subsidies & contributions not restricted | 280,717 | 2,267,129 | - | - | - |
| Investment earnings | 2,003 | 1,481 | 3,920 | 6,632 | 14,129 |
| Gain/(loss) on disposal/sale of capital assets | (342,119) | (8,754) | (177,563) | 51,408 | - |
| Miscellaneous Income | 86,886 | 78,828 | 639,330 | 340,907 | 366,051 |
| Total Revenue - Governmental Activities | <u>123,890,582</u> | <u>121,980,696</u> | <u>115,507,878</u> | <u>109,081,951</u> | <u>94,991,380</u> |
| Expenses | | | | | |
| Instructional Services | 71,132,686 | 69,154,302 | 70,160,962 | 63,628,560 | 51,149,297 |
| Support Services | 34,912,231 | 35,065,503 | 34,289,856 | 32,447,596 | 26,513,677 |
| Non-Instructional Services | 5,720,520 | 6,343,018 | 5,552,558 | 5,753,082 | 4,969,482 |
| Total Expenses - Governmental Activities | <u>111,765,437</u> | <u>110,562,823</u> | <u>110,003,376</u> | <u>101,829,238</u> | <u>82,632,456</u> |
| Change in Net Position | <u>\$ 12,125,145</u> | <u>\$ 11,417,873</u> | <u>\$ 5,504,502</u> | <u>\$ 7,252,713</u> | <u>\$ 12,358,924</u> |



THE PENNSYLVANIA CYBER CHARTER SCHOOL
Fund Balances - Governmental Fund
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

| General Fund | | | | | | |
|--------------|--------------|------------|---------------|--------------|---------------|---------------|
| Fiscal Year | Nonspendable | Restricted | Committed | Assigned | Unassigned | Total |
| 2019 | \$ 1,037,653 | \$ - | \$ 71,412,727 | \$ 5,556,505 | \$ 13,768,846 | \$ 91,775,731 |
| 2018 | 1,575,751 | - | 37,825,382 | 6,528,300 | 21,282,733 | 67,212,166 |
| 2017 | 669,096 | - | 36,108,829 | 1,455,045 | 10,875,350 | 49,108,320 |
| 2016 | 447,786 | - | 34,088,700 | 100,172 | 4,802,058 | 39,438,716 |
| 2015 | 746,256 | - | 26,751,649 | 2,771,402 | 6,935,949 | 37,205,256 |
| 2014 | 5,005,282 | - | 19,465,002 | 10,609,017 | 7,992,510 | 43,071,811 |
| 2013 | 92,356 | - | 13,837,259 | 8,580,348 | 7,362,611 | 29,872,574 |
| 2012 | 110,778 | - | - | 10,523,612 | 3,549,394 | 14,183,784 |
| 2011 | - | - | - | 10,141,927 | 3,878,009 | 14,019,936 |
| 2010 | - | - | - | 11,415,257 | 2,406,089 | 13,821,346 |

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Changes in Fund Balance - Governmental Fund
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

| | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|--------------------------------------|----------------------|----------------------|---------------------|---------------------|-----------------------|
| Revenues | | | | | |
| Local Sources | \$ 163,983,924 | \$ 146,565,449 | \$ 136,627,075 | \$ 123,950,552 | \$ 113,150,202 |
| States Sources | 1,119,188 | 1,116,783 | 1,108,168 | 1,107,131 | 1,164,081 |
| Federal Sources | 3,519,929 | 3,180,689 | 2,623,951 | 2,174,421 | 2,135,730 |
| Total Revenues | <u>168,623,041</u> | <u>150,862,921</u> | <u>140,359,194</u> | <u>127,232,104</u> | <u>116,450,013</u> |
| Expenditures | | | | | |
| Instruction | 98,906,157 | 92,128,042 | 86,591,799 | 82,739,667 | 78,615,465 |
| Support Services | 42,154,068 | 40,165,289 | 44,695,099 | 41,165,031 | 42,531,721 |
| Non-Instructional Services | 402,080 | 347,677 | 278,137 | 195,943 | 175,919 |
| Miscellaneous | - | - | - | - | - |
| Capital Outlay | 2,620,561 | 141,922 | 53,928 | 8,728 | 1,015,710 |
| Debt Service | - | - | - | - | - |
| Total Expenditures | <u>144,082,866</u> | <u>132,782,930</u> | <u>131,618,963</u> | <u>124,109,369</u> | <u>122,338,815</u> |
| Other Financing Sources | | | | | |
| Proceeds of Extended Term Financing | - | - | - | - | - |
| Sale of Capital Assets | 23,390 | 23,855 | 29,373 | 10,469 | 22,503 |
| Total Other Financing Sources | <u>23,390</u> | <u>23,855</u> | <u>29,373</u> | <u>10,469</u> | <u>22,503</u> |
| Net Change in Fund Balance | <u>\$ 24,563,565</u> | <u>\$ 18,103,846</u> | <u>\$ 8,769,604</u> | <u>\$ 3,133,204</u> | <u>\$ (5,866,299)</u> |

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Changes in Fund Balance - Governmental Fund
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

(continued)

| | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> |
|--------------------------------------|----------------------|----------------------|--------------------|--------------------|---------------------|
| Revenues | | | | | |
| Local Sources | \$ 118,623,519 | \$ 117,352,869 | \$ 111,599,141 | \$ 104,659,691 | \$ 90,341,474 |
| States Sources | 3,812,352 | 2,542,145 | 1,878,478 | 2,545,847 | 1,989,300 |
| Federal Sources | 2,136,830 | 2,434,436 | 2,547,823 | 2,165,005 | 2,958,999 |
| Total Revenues | <u>124,572,701</u> | <u>122,329,450</u> | <u>116,025,442</u> | <u>109,370,543</u> | <u>95,289,773</u> |
| Expenditures | | | | | |
| Instruction | 74,914,906 | 71,838,049 | 74,206,881 | 69,518,737 | 57,012,661 |
| Support Services | 36,246,568 | 34,609,161 | 36,216,215 | 33,664,808 | 27,990,665 |
| Non-Instructional Services | 130,395 | 132,870 | 86,416 | 169,391 | 185,449 |
| Miscellaneous | 40,991 | 20,540 | 84,709 | 10,388 | 49,141 |
| Capital Outlay | 228,127 | 7,804 | 5,151,360 | 5,665,893 | 6,984,157 |
| Debt Service | 8,461 | 2,052,670 | 137,805 | 209,556 | 720,083 |
| Total Expenditures | <u>111,569,448</u> | <u>108,661,094</u> | <u>115,883,386</u> | <u>109,238,773</u> | <u>92,942,156</u> |
| Other Financing Sources | | | | | |
| Proceeds of Extended Term Financing | - | 2,000,000 | - | - | - |
| Sale of Capital Assets | 195,984 | 20,434 | 21,792 | 66,820 | 41,607 |
| Total Other Financing Sources | <u>195,984</u> | <u>2,020,434</u> | <u>21,792</u> | <u>66,820</u> | <u>41,607</u> |
| Net Change in Fund Balance | <u>\$ 13,199,237</u> | <u>\$ 15,688,790</u> | <u>\$ 163,848</u> | <u>\$ 198,590</u> | <u>\$ 2,389,224</u> |

Demographic and Economic Information

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Demographic and Economic Statistics
Last Ten Calendar Years

| Calendar Year | Population | Personal Income (Expressed In Thousands) | | Per Capita Income | | Unemployment Rate |
|------------------|------------|--|------------|----------------------|------------|----------------------|
| | | Employed | Unemployed | Employed | Unemployed | |
| 2018 | 12,807,060 | 720,073,400 | 56,225 | 6,156,000 | 276,000 | 4.3% |
| 2017 | 12,790,447 | 679,731,100 | 53,144 | 6,112,000 | 316,000 | 4.9% |
| 2016 | 12,783,538 | 659,803,400 | 51,614 | 6,105,000 | 348,000 | 5.4% |
| 2015 | 12,785,759 | 644,119,500 | 50,378 | 6,080,000 | 340,000 | 5.3% |
| 2014 | 12,789,101 | 619,388,000 | 48,431 | 6,021,000 | 375,000 | 5.9% |
| 2013 | 12,776,621 | 592,973,400 | 46,411 | 5,968,000 | 475,000 | 7.4% |
| 2012 | 12,766,827 | 587,521,900 | 46,019 | 5,957,000 | 506,000 | 7.8% |
| 2011 | 12,744,583 | 563,434,900 | 44,210 | 5,889,000 | 507,000 | 7.9% |
| 2010 | 12,711,158 | 534,469,900 | 42,047 | 5,841,000 | 540,000 | 8.5% |
| 2009 | 12,666,858 | 511,713,893 | 40,398 | 5,885,000 | 515,000 | 8.0% |

Sources: Personal income is provided by the Bureau of Economic Analysis, U.S. Department of Commerce (www.bea.gov/index.htm) through estimates released September 2018.

Population data is obtained from the Bureau of Economic Analysis, U.S. Department of Commerce website at <http://www.bea.gov/index.htm>, whose source is the U.S. Bureau of Census' mid-year population estimate.

Employment data was pulled from the PA Dept. of Labor and Industry at:

<https://paworkstats.geosolinc.com/vosnet/analyzer/results.aspx?enc=HofiwY22SoLTS/uC+bpmi7ntbB42L7XyypLjx+HEeK0=>

Notes:

(1) Population data is presented as of July 1 of the calendar year. The U.S. Bureau of Census' mid-year population estimate include revisions to the annual population estimate back to the calendar year of the most recent Census (2010 calendar year). Therefore, the totals shown may differ from year to year.

(2) Personal income data is provided as of the calendar year. Various calendar years differ from the totals presented.

(3) Information is for the Commonwealth of Pennsylvania.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Employment by Industry
Current Calendar Year and Nine Years Prior

| Industry | 2018 | | | 2009 | | |
|---|----------------|--------------------|---------------------------|----------------|--------------------|---------------------------|
| | Establishments | Average Employment | Total Wage | Establishments | Average Employment | Total Wage |
| Accommodation and Food Services | 28,419 | 474,698 | \$ 8,899,178,322 | 26,269 | 408,408 | \$ 6,062,786,706 |
| Administrative and Waste Services | 18,061 | 318,673 | 11,732,959,324 | 16,388 | 259,641 | 8,123,290,385 |
| Agriculture, Forestry, Fishing & Hunting | 2,301 | 24,721 | 894,628,712 | 1,842 | 22,976 | 639,192,269 |
| Arts, Entertainment, and Recreation | 5,234 | 100,475 | 3,286,472,617 | 4,741 | 89,438 | 2,444,739,124 |
| Construction | 28,912 | 264,074 | 17,530,989,231 | 29,577 | 233,815 | 12,195,318,047 |
| Educational Services | 8,989 | 484,589 | 27,640,489,029 | 8,313 | 509,396 | 23,419,222,422 |
| Finance and Insurance | 18,239 | 263,286 | 25,113,880,401 | 18,555 | 260,674 | 18,177,618,270 |
| Health Care and Social Assistance | 53,598 | 1,068,610 | 54,225,678,055 | 50,995 | 916,687 | 38,974,212,718 |
| Information | 4,987 | 89,398 | 7,653,637,418 | 4,909 | 102,933 | 6,191,982,679 |
| Management of Companies and Enterprises | 4,572 | 136,817 | 17,688,356,959 | 2,298 | 113,150 | 11,097,361,548 |
| Manufacturing | 14,410 | 570,471 | 35,702,059,425 | 15,551 | 575,732 | 29,683,548,598 |
| Mining, Quarrying, and Oil and Gas Extraction | 1,293 | 27,953 | 2,417,875,833 | 1,126 | 21,577 | 1,333,397,504 |
| Other Services, Ex. Public Admin | 32,570 | 201,392 | 6,867,119,853 | 30,733 | 185,462 | 5,065,146,696 |
| Professional and Technical Services | 41,013 | 360,717 | 34,106,460,662 | 34,710 | 311,588 | 23,515,961,723 |
| Public Administration | 5,100 | 235,216 | 14,504,622,341 | 4,865 | 256,996 | 12,765,406,937 |
| Real Estate and Rental and Leasing | 10,630 | 65,006 | 3,963,213,332 | 9,544 | 61,039 | 2,685,810,374 |
| Retail Trade | 41,289 | 624,326 | 18,200,325,186 | 42,724 | 629,675 | 15,531,294,457 |
| Transportation and Warehousing | 11,230 | 304,978 | 15,057,269,465 | 10,165 | 250,896 | 10,323,422,257 |
| Utilities | 1,392 | 34,980 | 3,519,346,839 | 1,233 | 31,992 | 2,511,296,685 |
| Wholesale Trade | 23,558 | 217,396 | 17,404,609,552 | 24,699 | 226,056 | 14,388,671,639 |
| Total - All Industries | 355,797 | 5,867,776 | \$ 326,409,172,556 | 339,237 | 5,468,131 | \$ 245,129,681,038 |

Sources: Information was obtained from the Center for Workforce Information & Analysis, Pennsylvania Department of Labor and Industry website at www.paworkstats.pa.gov.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Principal Employers
Current Year and Nine Years Prior

| <u>Employer</u> | <u>2019 Rank</u> | <u>2010 Rank</u> |
|----------------------------------|----------------------|----------------------|
| Wal-Mart Associates Inc. | 1 | 1 |
| Trustees of the University of PA | 2 | - |
| City of Philadelphia | 3 | 3 |
| Giant Food Stores LLC | 4 | 7 |
| Pennsylvania State University | 5 | 6 |
| School District of Philadelphia | 6 | 5 |
| UPMC Presbyterian Shadyside | 7 | - |
| United Parcel Services Inc. | 8 | - |
| PNC Bank NA | 9 | - |
| University of Pittsburgh | 10 | - |
| US Postal Services | - | 2 |
| University of Pennsylvania | - | 4 |
| Department of Defense | - | 8 |
| Department of Public Welfare | - | 9 |
| PA Department of Corrections | - | 10 |

Source: Pennsylvania Department of Labor and Industry
The Department is not able to provide the number of employees due to confidentiality restrictions.

Operating Information

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Full-Time Equivalent Employees by Function/Category
Last Ten Fiscal Years

| | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|----------------------------|-------------|-------------|-------------|-------------|-------------|
| Function | | | | | |
| Teacher/Instructor | 469 | 437 | 416 | 386 | 409 |
| Student Support | 126 | 124 | 123 | 125 | 134 |
| Academic Staff Support | 54 | 55 | 54 | 54 | 67 |
| Academic Leadership | 19 | 20 | 21 | 21 | 21 |
| Non-Academic Staff Support | 37 | 38 | 32 | 29 | 29 |
| Executive | 6 | 6 | 6 | 6 | 7 |
| | <u>711</u> | <u>680</u> | <u>652</u> | <u>621</u> | <u>667</u> |
| Total | <u>711</u> | <u>680</u> | <u>652</u> | <u>621</u> | <u>667</u> |
| | | | | | |
| | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> |
| Function | | | | | |
| Teacher/Instructor | 338 | 338 | 364 | 307 | 272 |
| Student Support | 131 | 131 | 95 | 102 | 92 |
| Academic Staff Support | 60 | 60 | 41 | 44 | 41 |
| Academic Leadership | 20 | 20 | 18 | 17 | 15 |
| Non-Academic Staff Support | 24 | 24 | 23 | 31 | 27 |
| Executive | 6 | 6 | 11 | 6 | 5 |
| | <u>579</u> | <u>579</u> | <u>552</u> | <u>507</u> | <u>452</u> |
| Total | <u>579</u> | <u>579</u> | <u>552</u> | <u>507</u> | <u>452</u> |

Source: PA Cyber Charter School records.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Teacher Salaries
Last Ten Fiscal Years

| <u>Fiscal Year</u> | <u>Minimum Salary</u> | <u>Maximum Salary</u> | <u>Average Salary</u> |
|--------------------|---------------------------|---------------------------|---------------------------|
| 2019 | \$ 44,000 | \$ 82,730 | \$ 57,016 |
| 2018 | 42,000 | 83,522 | 56,150 |
| 2017 | 40,000 | 79,584 | 54,125 |
| 2016 | 40,300 | 75,501 | 52,525 |
| 2015 | 34,000 | 73,349 | 47,442 |
| 2014 | 37,286 | 73,349 | 49,442 |
| 2013 | 24,750 | 68,310 | 42,447 |
| 2012 | 23,750 | 78,414 | 40,816 |
| 2011 | 23,750 | 67,810 | 42,490 |
| 2010 | 23,750 | 65,835 | 41,317 |

Source: PA Cyber Charter School records.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Operating Statistics
Last Ten Fiscal Years

| Fiscal Year | FTE Enrollment | Governmental Activities Expenses | Cost per Pupil | Percentage Change | Teaching Staff | Pupil/Teacher Ratio |
|--------------------|-----------------------|---|-----------------------|--------------------------|-----------------------|----------------------------|
| 2019 | 10,597 | \$ 151,824,175 | \$ 14,327.09 | -0.07% | 469 | 23:1 |
| 2018 | 10,413 | 138,830,783 | 13,332.45 | 0.02% | 437 | 24:1 |
| 2017 | 10,275 | 140,012,947 | 13,626.56 | -0.03% | 416 | 25:1 |
| 2016 | 9,905 | 131,406,916 | 13,266.73 | -0.02% | 386 | 26:1 |
| 2015 | 9,606 | 124,335,944 | 12,943.57 | -0.25% | 409 | 23:1 |
| 2014 | 10,776 | 111,765,437 | 10,371.70 | -0.03% | 338 | 32:1 |
| 2013 | 10,935 | 110,562,823 | 10,110.91 | 0.00% | 338 | 32:1 |
| 2012 | 10,880 | 110,003,376 | 10,110.60 | 0.01% | 364 | 30:1 |
| 2011 | 9,994 | 101,829,238 | 10,189.04 | -0.09% | 307 | 33:1 |
| 2010 | 8,868 | 82,632,456 | 9,318.05 | -0.03% | 272 | 33:1 |

Source: PA Cyber Charter School records.

Notes:

(1) Includes all funds. (GAAP Basis)

(2) Beginning with fiscal year 2015 the School implemented GASB 68 which impacts Governmental Activities Expenses.

THE PENNSYLVANIA CYBER CHARTER SCHOOL

Enrollment by County

Last Ten Fiscal Years

| County | 2019 | | 2018 | | 2017 | | 2016 | | 2015 | |
|-----------------|--------------|-----------------------|--------------|-----------------------|--------------|-----------------------|--------------|-----------------------|--------------|-----------------------|
| | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment |
| Adams | 115 | 0.78% | 123 | 0.84% | 122 | 0.85% | 114 | 0.83% | 115 | 0.85% |
| Allegheny | 1691 | 11.49% | 1892 | 12.89% | 1910 | 13.29% | 1786 | 12.97% | 1747 | 12.93% |
| Armstrong | 110 | 0.75% | 105 | 0.72% | 106 | 0.74% | 94 | 0.68% | 103 | 0.76% |
| Beaver | 613 | 4.17% | 597 | 4.07% | 565 | 3.93% | 544 | 3.95% | 548 | 4.06% |
| Bedford | 38 | 0.26% | 27 | 0.18% | 35 | 0.24% | 40 | 0.29% | 46 | 0.34% |
| Berks | 279 | 1.90% | 278 | 1.89% | 287 | 2.00% | 256 | 1.86% | 218 | 1.61% |
| Blair | 130 | 0.88% | 143 | 0.97% | 129 | 0.90% | 121 | 0.88% | 145 | 1.07% |
| Bradford | 56 | 0.38% | 56 | 0.38% | 64 | 0.45% | 64 | 0.46% | 74 | 0.55% |
| Bucks | 260 | 1.77% | 260 | 1.77% | 252 | 1.75% | 216 | 1.57% | 209 | 1.55% |
| Butler | 482 | 3.28% | 453 | 3.09% | 453 | 3.15% | 451 | 3.28% | 445 | 3.29% |
| Cambria | 146 | 0.99% | 143 | 0.97% | 117 | 0.81% | 146 | 1.06% | 117 | 0.87% |
| Cameron | 5 | 0.03% | 8 | 0.05% | 12 | 0.08% | 10 | 0.07% | 3 | 0.02% |
| Carbon | 67 | 0.46% | 61 | 0.42% | 60 | 0.42% | 45 | 0.33% | 55 | 0.41% |
| Centre | 120 | 0.82% | 106 | 0.72% | 91 | 0.63% | 113 | 0.82% | 126 | 0.93% |
| Chester | 73 | 0.50% | 83 | 0.57% | 101 | 0.70% | 118 | 0.86% | 136 | 1.01% |
| Clarion | 105 | 0.71% | 100 | 0.68% | 90 | 0.63% | 93 | 0.68% | 102 | 0.76% |
| Clearfield | 107 | 0.73% | 100 | 0.68% | 91 | 0.63% | 121 | 0.88% | 142 | 1.05% |
| Clinton | 63 | 0.43% | 54 | 0.37% | 40 | 0.28% | 71 | 0.52% | 68 | 0.50% |
| Columbia | 63 | 0.43% | 62 | 0.42% | 56 | 0.39% | 52 | 0.38% | 80 | 0.59% |
| Crawford | 271 | 1.84% | 294 | 2.00% | 299 | 2.08% | 292 | 2.12% | 284 | 2.10% |
| Cumberland | 244 | 1.66% | 291 | 1.98% | 295 | 2.05% | 282 | 2.05% | 287 | 2.12% |
| Dauphin | 524 | 3.56% | 476 | 3.24% | 474 | 3.30% | 459 | 3.33% | 438 | 3.24% |
| Delaware | 452 | 3.07% | 422 | 2.88% | 412 | 2.87% | 382 | 2.77% | 369 | 2.73% |
| Elk | 8 | 0.05% | 6 | 0.04% | 9 | 0.06% | 12 | 0.09% | 20 | 0.15% |
| Erie | 869 | 5.91% | 919 | 6.26% | 838 | 5.83% | 790 | 5.74% | 699 | 5.18% |
| Fayette | 447 | 3.04% | 444 | 3.03% | 448 | 3.12% | 424 | 3.08% | 396 | 2.93% |
| Forest | 9 | 0.06% | 5 | 0.03% | 5 | 0.03% | 5 | 0.04% | 3 | 0.02% |
| Franklin | 133 | 0.90% | 146 | 0.99% | 132 | 0.92% | 110 | 0.80% | 104 | 0.77% |
| Fulton | 16 | 0.11% | 13 | 0.09% | 10 | 0.07% | 9 | 0.07% | 15 | 0.11% |
| Greene | 101 | 0.69% | 86 | 0.59% | 74 | 0.51% | 52 | 0.38% | 52 | 0.38% |
| Subtotal | 7,597 | 51.62% | 7,753 | 52.83% | 7,577 | 52.71% | 7,272 | 52.82% | 7,146 | 52.91% |

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Enrollment by County
Last Ten Fiscal Years

(continued)

| County | 2019 | | 2018 | | 2017 | | 2016 | | 2015 | |
|-----------------|--------------|-----------------------|--------------|-----------------------|--------------|-----------------------|--------------|-----------------------|--------------|-----------------------|
| | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment |
| Huntingdon | 39 | 0.27% | 43 | 0.29% | 52 | 0.36% | 30 | 0.22% | 18 | 0.13% |
| Indiana | 135 | 0.92% | 141 | 0.96% | 152 | 1.06% | 153 | 1.11% | 132 | 0.98% |
| Jefferson | 88 | 0.60% | 76 | 0.52% | 79 | 0.55% | 63 | 0.46% | 32 | 0.24% |
| Juniata | 30 | 0.20% | 29 | 0.20% | 18 | 0.13% | 12 | 0.09% | 14 | 0.10% |
| Lackawanna | 72 | 0.49% | 67 | 0.46% | 71 | 0.49% | 86 | 0.62% | 93 | 0.69% |
| Lancaster | 383 | 2.60% | 382 | 2.60% | 443 | 3.08% | 430 | 3.12% | 454 | 3.36% |
| Lawrence | 185 | 1.26% | 171 | 1.17% | 174 | 1.21% | 175 | 1.27% | 177 | 1.31% |
| Lebanon | 163 | 1.11% | 124 | 0.85% | 120 | 0.83% | 129 | 0.94% | 152 | 1.13% |
| Lehigh | 374 | 2.54% | 353 | 2.41% | 337 | 2.34% | 309 | 2.24% | 312 | 2.31% |
| Luzerne | 354 | 2.41% | 299 | 2.04% | 282 | 1.96% | 199 | 1.45% | 225 | 1.67% |
| Lycoming | 185 | 1.26% | 205 | 1.40% | 196 | 1.36% | 153 | 1.11% | 146 | 1.08% |
| McKean | 35 | 0.24% | 30 | 0.20% | 16 | 0.11% | 25 | 0.18% | 32 | 0.24% |
| Mercer | 188 | 1.28% | 183 | 1.25% | 172 | 1.20% | 180 | 1.31% | 171 | 1.27% |
| Mifflin | 34 | 0.23% | 27 | 0.18% | 33 | 0.23% | 21 | 0.15% | 17 | 0.13% |
| Monroe | 233 | 1.58% | 248 | 1.69% | 266 | 1.85% | 248 | 1.80% | 284 | 2.10% |
| Montgomery | 200 | 1.36% | 236 | 1.61% | 206 | 1.43% | 207 | 1.50% | 222 | 1.64% |
| Montour | 14 | 0.10% | 15 | 0.10% | 10 | 0.07% | 4 | 0.03% | 8 | 0.06% |
| Northampton | 359 | 2.44% | 323 | 2.20% | 287 | 2.00% | 289 | 2.10% | 272 | 2.01% |
| Northumberland | 155 | 1.05% | 153 | 1.04% | 167 | 1.16% | 124 | 0.90% | 156 | 1.15% |
| Perry | 104 | 0.71% | 93 | 0.63% | 118 | 0.82% | 102 | 0.74% | 118 | 0.87% |
| Philadelphia | 876 | 5.95% | 826 | 5.63% | 774 | 5.38% | 699 | 5.08% | 551 | 4.08% |
| Pike | 46 | 0.31% | 43 | 0.29% | 39 | 0.27% | 44 | 0.32% | 50 | 0.37% |
| Potter | 5 | 0.03% | 9 | 0.06% | 11 | 0.08% | 8 | 0.06% | 10 | 0.07% |
| Schuylkill | 121 | 0.82% | 106 | 0.72% | 89 | 0.62% | 91 | 0.66% | 97 | 0.72% |
| Snyder | 55 | 0.37% | 57 | 0.39% | 47 | 0.33% | 44 | 0.32% | 45 | 0.33% |
| Somerset | 129 | 0.88% | 144 | 0.98% | 181 | 1.26% | 160 | 1.16% | 185 | 1.37% |
| Sullivan | 9 | 0.06% | 13 | 0.09% | 10 | 0.07% | 11 | 0.08% | 17 | 0.13% |
| Susquehanna | 57 | 0.39% | 45 | 0.31% | 56 | 0.39% | 64 | 0.46% | 84 | 0.62% |
| Tioga | 28 | 0.19% | 26 | 0.18% | 32 | 0.22% | 45 | 0.33% | 55 | 0.41% |
| Subtotal | 4,656 | 31.64% | 4,467 | 30.44% | 4,438 | 30.87% | 4,105 | 29.82% | 4,129 | 30.57% |

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Enrollment by County
Last Ten Fiscal Years

(continued)

| County | 2019 | | 2018 | | 2017 | | 2016 | | 2015 | |
|--------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------------|
| | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment |
| Union | 28 | 0.19% | 38 | 0.26% | 53 | 0.37% | 46 | 0.33% | 58 | 0.43% |
| Venango | 137 | 0.93% | 126 | 0.86% | 141 | 0.98% | 121 | 0.88% | 131 | 0.97% |
| Warren | 66 | 0.45% | 55 | 0.37% | 55 | 0.38% | 67 | 0.49% | 47 | 0.35% |
| Washington | 492 | 3.34% | 521 | 3.55% | 487 | 3.39% | 541 | 3.93% | 474 | 3.51% |
| Wayne | 27 | 0.18% | 20 | 0.14% | 24 | 0.17% | 27 | 0.20% | 28 | 0.21% |
| Westmoreland | 1014 | 6.89% | 997 | 6.79% | 933 | 6.49% | 972 | 7.06% | 898 | 6.65% |
| Wyoming | 29 | 0.20% | 23 | 0.16% | 30 | 0.21% | 28 | 0.20% | 28 | 0.21% |
| York | 670 | 4.55% | 674 | 4.59% | 637 | 4.43% | 588 | 4.27% | 568 | 4.21% |
| Total | 14,716 | 100.00% | 14,674 | 100.00% | 14,375 | 100.00% | 13,767 | 100.00% | 13,507 | 100.00% |

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Enrollment by County
Last Ten Fiscal Years

(continued)

| County | 2014 | | 2013 | | 2012 | | 2011 | | 2010 | |
|-----------------|--------------|-----------------------|--------------|-----------------------|--------------|-----------------------|--------------|-----------------------|--------------|-----------------------|
| | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment |
| Adams | 132 | 0.93% | 113 | 0.80% | 115 | 0.81% | 89 | 0.71% | 93 | 0.84% |
| Allegheny | 1854 | 13.02% | 1786 | 12.71% | 1835 | 12.85% | 1543 | 12.39% | 1355 | 12.30% |
| Armstrong | 120 | 0.84% | 125 | 0.89% | 123 | 0.86% | 96 | 0.77% | 92 | 0.84% |
| Beaver | 548 | 3.85% | 630 | 4.48% | 856 | 5.99% | 611 | 4.91% | 447 | 4.06% |
| Bedford | 51 | 0.36% | 48 | 0.34% | 46 | 0.32% | 46 | 0.37% | 30 | 0.27% |
| Berks | 247 | 1.74% | 282 | 2.01% | 265 | 1.86% | 200 | 1.61% | 213 | 1.93% |
| Blair | 165 | 1.16% | 142 | 1.01% | 182 | 1.27% | 133 | 1.07% | 75 | 0.68% |
| Bradford | 83 | 0.58% | 89 | 0.63% | 72 | 0.50% | 64 | 0.51% | 74 | 0.67% |
| Bucks | 215 | 1.51% | 229 | 1.63% | 247 | 1.73% | 299 | 2.40% | 223 | 2.02% |
| Butler | 492 | 3.46% | 528 | 3.76% | 503 | 3.52% | 448 | 3.60% | 414 | 3.76% |
| Cambria | 133 | 0.93% | 140 | 1.00% | 155 | 1.09% | 117 | 0.94% | 84 | 0.76% |
| Cameron | 3 | 0.02% | 9 | 0.06% | 7 | 0.05% | 8 | 0.06% | 8 | 0.07% |
| Carbon | 63 | 0.44% | 63 | 0.45% | 76 | 0.53% | 58 | 0.47% | 47 | 0.43% |
| Centre | 111 | 0.78% | 119 | 0.85% | 92 | 0.64% | 67 | 0.54% | 74 | 0.67% |
| Chester | 155 | 1.09% | 160 | 1.14% | 190 | 1.33% | 212 | 1.70% | 177 | 1.61% |
| Clarion | 86 | 0.60% | 92 | 0.65% | 94 | 0.66% | 61 | 0.49% | 68 | 0.62% |
| Clearfield | 160 | 1.12% | 156 | 1.11% | 149 | 1.04% | 124 | 1.00% | 98 | 0.89% |
| Clinton | 61 | 0.43% | 64 | 0.46% | 61 | 0.43% | 0 | 0.00% | 61 | 0.55% |
| Columbia | 80 | 0.56% | 73 | 0.52% | 61 | 0.43% | 66 | 0.53% | 51 | 0.46% |
| Crawford | 267 | 1.88% | 268 | 1.91% | 226 | 1.58% | 191 | 1.53% | 134 | 1.22% |
| Cumberland | 287 | 2.02% | 243 | 1.73% | 220 | 1.54% | 210 | 1.69% | 203 | 1.84% |
| Dauphin | 439 | 3.08% | 459 | 3.27% | 402 | 2.81% | 320 | 2.57% | 258 | 2.34% |
| Delaware | 373 | 2.62% | 467 | 3.32% | 554 | 3.88% | 367 | 2.95% | 338 | 3.07% |
| Elk | 27 | 0.19% | 32 | 0.23% | 15 | 0.11% | 18 | 0.14% | 16 | 0.15% |
| Erie | 617 | 4.33% | 527 | 3.75% | 417 | 2.92% | 333 | 2.67% | 348 | 3.16% |
| Fayette | 385 | 2.70% | 318 | 2.26% | 268 | 1.88% | 292 | 2.34% | 272 | 2.47% |
| Forest | 7 | 0.05% | 5 | 0.04% | 3 | 0.02% | 5 | 0.04% | 1 | 0.01% |
| Franklin | 115 | 0.81% | 110 | 0.78% | 127 | 0.89% | 117 | 0.94% | 96 | 0.87% |
| Fulton | 17 | 0.12% | 17 | 0.12% | 21 | 0.15% | 20 | 0.16% | 13 | 0.12% |
| Greene | 66 | 0.46% | 80 | 0.57% | 80 | 0.56% | 61 | 0.49% | 65 | 0.59% |
| Subtotal | 7,359 | 51.69% | 7,374 | 52.48% | 7,462 | 52.24% | 6,176 | 49.59% | 5,428 | 49.27% |

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Enrollment by County
Last Ten Fiscal Years

(continued)

| County | 2014 | | 2013 | | 2012 | | 2011 | | 2010 | |
|-----------------|--------------|-----------------------|--------------|-----------------------|--------------|-----------------------|--------------|-----------------------|--------------|-----------------------|
| | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment |
| Huntingdon | 18 | 0.13% | 13 | 0.09% | 11 | 0.08% | 6 | 0.05% | 7 | 0.06% |
| Indiana | 140 | 0.98% | 149 | 1.06% | 126 | 0.88% | 110 | 0.88% | 96 | 0.87% |
| Jefferson | 38 | 0.27% | 33 | 0.23% | 43 | 0.30% | 48 | 0.39% | 33 | 0.30% |
| Juniata | 16 | 0.11% | 17 | 0.12% | 26 | 0.18% | 18 | 0.14% | 12 | 0.11% |
| Lackawanna | 124 | 0.87% | 153 | 1.09% | 178 | 1.25% | 160 | 1.28% | 137 | 1.24% |
| Lancaster | 443 | 3.11% | 448 | 3.19% | 466 | 3.26% | 473 | 3.80% | 391 | 3.55% |
| Lawrence | 192 | 1.35% | 187 | 1.33% | 203 | 1.42% | 221 | 1.77% | 146 | 1.33% |
| Lebanon | 169 | 1.19% | 155 | 1.10% | 152 | 1.06% | 139 | 1.12% | 136 | 1.23% |
| Lehigh | 328 | 2.30% | 261 | 1.86% | 292 | 2.04% | 291 | 2.34% | 220 | 2.00% |
| Luzerne | 261 | 1.83% | 244 | 1.74% | 229 | 1.60% | 204 | 1.64% | 197 | 1.79% |
| Lycoming | 186 | 1.31% | 203 | 1.44% | 185 | 1.30% | 217 | 1.74% | 193 | 1.75% |
| McKean | 51 | 0.36% | 34 | 0.24% | 29 | 0.20% | 31 | 0.25% | 27 | 0.25% |
| Mercer | 182 | 1.28% | 148 | 1.05% | 143 | 1.00% | 128 | 1.03% | 97 | 0.88% |
| Mifflin | 29 | 0.20% | 33 | 0.23% | 26 | 0.18% | 12 | 0.10% | 14 | 0.13% |
| Monroe | 325 | 2.28% | 311 | 2.21% | 373 | 2.61% | 382 | 3.07% | 338 | 3.07% |
| Montgomery | 250 | 1.76% | 271 | 1.93% | 316 | 2.21% | 286 | 2.30% | 265 | 2.41% |
| Montour | 10 | 0.07% | 12 | 0.09% | 6 | 0.04% | 5 | 0.04% | 2 | 0.02% |
| Northampton | 328 | 2.30% | 287 | 2.04% | 311 | 2.18% | 245 | 1.97% | 205 | 1.86% |
| Northumberland | 141 | 0.99% | 147 | 1.05% | 125 | 0.88% | 133 | 1.07% | 121 | 1.10% |
| Perry | 108 | 0.76% | 105 | 0.75% | 106 | 0.74% | 74 | 0.59% | 72 | 0.65% |
| Philadelphia | 591 | 4.15% | 550 | 3.91% | 634 | 4.44% | 595 | 4.78% | 585 | 5.31% |
| Pike | 53 | 0.37% | 60 | 0.43% | 69 | 0.48% | 61 | 0.49% | 61 | 0.55% |
| Potter | 4 | 0.03% | 5 | 0.04% | 3 | 0.02% | 4 | 0.03% | 4 | 0.04% |
| Schuylkill | 124 | 0.87% | 109 | 0.78% | 113 | 0.79% | 105 | 0.84% | 96 | 0.87% |
| Snyder | 55 | 0.39% | 44 | 0.31% | 32 | 0.22% | 11 | 0.09% | 16 | 0.15% |
| Somerset | 154 | 1.08% | 160 | 1.14% | 168 | 1.18% | 141 | 1.13% | 114 | 1.03% |
| Sullivan | 26 | 0.18% | 31 | 0.22% | 29 | 0.20% | 26 | 0.21% | 25 | 0.23% |
| Susquehanna | 102 | 0.72% | 100 | 0.71% | 99 | 0.69% | 104 | 0.84% | 104 | 0.94% |
| Tioga | 66 | 0.46% | 65 | 0.46% | 40 | 0.28% | 31 | 0.25% | 31 | 0.28% |
| Subtotal | 4,514 | 31.71% | 4,335 | 30.85% | 4,533 | 31.73% | 4,261 | 34.21% | 3,745 | 34.00% |

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Enrollment by County
Last Ten Fiscal Years

(continued)

| County | 2014 | | 2013 | | 2012 | | 2011 | | 2010 | |
|--------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------------|
| | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment | Enrollment | Percent of Enrollment |
| Union | 53 | 0.37% | 61 | 0.43% | 54 | 0.38% | 50 | 0.40% | 42 | 0.38% |
| Venango | 150 | 1.05% | 134 | 0.95% | 125 | 0.88% | 139 | 1.12% | 131 | 1.19% |
| Warren | 43 | 0.30% | 46 | 0.33% | 35 | 0.25% | 26 | 0.21% | 23 | 0.21% |
| Washington | 483 | 3.39% | 530 | 3.77% | 500 | 3.50% | 448 | 3.60% | 389 | 3.53% |
| Wayne | 35 | 0.25% | 47 | 0.33% | 49 | 0.34% | 41 | 0.33% | 21 | 0.19% |
| Westmoreland | 936 | 6.57% | 914 | 6.50% | 929 | 6.50% | 737 | 5.92% | 649 | 5.89% |
| Wyoming | 33 | 0.23% | 27 | 0.19% | 31 | 0.22% | 59 | 0.47% | 25 | 0.23% |
| York | 630 | 4.43% | 584 | 4.16% | 566 | 3.96% | 518 | 4.16% | 563 | 5.11% |
| Total | 14,236 | 100.00% | 14,052 | 100.00% | 14,284 | 100.00% | 12,455 | 100.00% | 11,016 | 100.00% |

Source: PA Cyber Charter School records.

Notes:

(1) Total Student enrollment, not FTEs.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
School Building Information

| <u>Property Name</u> | <u>Purchase Date</u> | <u>Building Square Footage</u> | <u>Enrollment</u> |
|------------------------------|----------------------|------------------------------------|-------------------|
| 652 Midland Avenue Building | 3/10/2008 | 30,500 | N/A |
| 900 Midland Avenue Building | 4/18/2005 | 12,400 | N/A |
| 617 Midland Avenue Building | 8/8/2005 | 16,500 | N/A |
| 735 Midland Avenue Building | 6/1/2010 | 27,860 | N/A |
| 1200 Midland Avenue Building | 6/16/2010 | 11,500 | N/A |
| 520 Railroad Avenue Building | 6/30/2011 | 3,000 | N/A |

Source: PA Cyber Charter School records.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Insurance in Force
June 30, 2019

| <u>General Liability Coverage</u> | Philadelphia Indemnity Insurance Company |
|---|--|
| Policy Number | PHPK1998843 |
| Policy Period | 6/30/19-6/30/20 |
| General Aggregate | \$3,000,000 |
| Products/Completed Operations | \$3,000,000 |
| Personal & Advertising Injury | \$1,000,000 |
| Each Occurrence | \$1,000,000 |
| Fire Damage Liability | \$1,000,000 |
| Medical Payments | \$15,000 |
| Employee Benefits Liability: | |
| -Each Employee | \$1,000,000 |
| -Aggregate | \$3,000,000 |
| -Deductible | \$1,000 |
| -Retroactive Date | 2/20/2015 |
| Sexual Misconduct & Molestation: | |
| -Occurrence | \$1,000,000 |
| -Aggregate | \$3,000,000 |
| Commercial Auto Liability: | |
| Auto Liability | \$1,000,000 |
| Uninsured Motorists | \$1,000,000 |
| Underinsured Motorists | \$1,000,000 |
| Personal Injury Protection | |
| -Comprehensive Deductible | \$500 |
| -Collision Deductible | \$1,000 |
| School Employees as Insured's | Included |
| Volunteers as Insured's | Included |
| Electronic Equipment Coverage | Included |
| Auto Physical Damage | Included |
| <u>Educators Legal Liability</u> | |
| (Includes Directors & Officers and Employment Practices Liability) | Ironshore Insurance Services LLC. |
| Policy Number | 2305804 |
| Policy Period | 6/30/19-6/30/20 |
| Pending and Prior Date | 2/20/2002 |
| -Occurrence | \$1,000,000 |
| -Aggregate | \$1,000,000 |
| Directors & Officers Deductible | \$25,000 |
| Employment Practices Liability Deductible | \$75,000 |
| Educators Legal Liability Deductible | \$75,000 |

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Insurance in Force
June 30, 2019

(continued)

| <u>Property Coverage</u> | Hartford Fire Insurance Company |
|--------------------------------------|---|
| Policy Number | 13 UUN BM5820K1 |
| Policy Period | 6/30/19-6/30/20 |
| Blanket Building & Personal Property | \$29,333,154 |
| -Coinsurance | No Penalty |
| -Cause of Loss | Special |
| -Valuation | RC-Agreed Value |
| -Deductible | \$5,000 |
| Business Income Limit | \$2,509,680 |
| Extra Expense | Included in Business Interruption Limit |
| Equipment Breakdown | Included |
| Fine Arts | \$50,000 |
| Computer Equipment | Included |
| -Laptop/Portable Computers | Included |
| Computer Equipment Disturbance | \$0 |
| Back-up of Sewers or Drains | Included |
| Accounts Receivable | \$250,000 |
| Valuable Papers & Records | \$250,000 |
| Unnamed Premises | \$100,000 |
| Employment/Faculty Personal Effects | \$50,000 |
| Student Personal Effects | \$100,000 |

Inland Marine Coverage:

| | |
|---|-----------------------------|
| Computer Hardware-Mobile and Stationary | |
| Computer Software | |
| Extra Expense | Included in Property Limits |
| In Transit Coverage | |
| Unnamed Location | |
| -Deductible | |

Crime Coverage

| <u>Crime Coverage</u> | Hiscox Insurance Company, Inc. |
|-------------------------|---------------------------------------|
| Policy Number | UC21423440.19 |
| Policy Period | 6/30/19-6/30/20 |
| Employee Theft | \$1,000,000 |
| Third Parties' Property | \$1,000,000 |
| ERISA | \$1,000,000 |
| Forgery of Checks | \$1,000,000 |
| Payment Cards | \$1,000,000 |
| Counterfeit | \$1,000,000 |
| Inside Premises | \$1,000,000 |
| Outside Premises | \$1,000,000 |
| Outside Transit | \$1,000,000 |
| Computer Tech Fraud | \$1,000,000 |
| Computer Funds Transfer | \$1,000,000 |
| Cyber Deception | \$100,000 |

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Insurance in Force
June 30, 2019

(continued)

| <u>Privacy & Information Security (Cyber Liability)</u> | Beazley Insurance Company, Inc. |
|---|--|
| Policy Number | V14F02190601 |
| Policy Period | 6/30/19-6/30/20 |
| Breach Response - Notified Individuals (In Addition to Policy Aggregate Limit of Liability) | \$250,000 |
| Breach Response - Legal Forensic & Public Relations (In Addition to Policy Aggregate Limit of Liability) | \$2,000,000 |
| First Party Loss - Business Interruption Loss - Security Breach | \$2,000,000 |
| System Failure | \$2,000,000 |
| First Party Loss - Dependent Business Loss - Security Breach | \$1,000,000 |
| System Failure | \$1,000,000 |
| First Party Loss - Cyber Extortion Loss | \$2,000,000 |
| First Party Loss - Data Recovery Loss | \$2,000,000 |
| Liability - Data & Network Liability | \$2,000,000 |
| Liability - Regulatory Defense & Penalties | \$2,000,000 |
| Liability - Payments Cards Liabilities & Costs | \$2,000,000 |
| Liability - Regulatory Defense & Penalties | \$2,000,000 |
| Policy Aggregate Limit of Liability | \$2,000,000 |
| -Retention Legal, Forensic & Public Relations/Crisis Mgmt. | \$10,000 (\$5,000 Legal) |
| -Retention Cyber Extortion Loss | \$25,000 |

| <u>Workers Compensation Coverage</u> | Twin City Fire Insurance Company of Hartford |
|--------------------------------------|---|
| Policy Number | 13 WE BU2378 |
| Policy Period | 6/30/19-6/30/20 |
| Employer's Liability Limits | \$1,000,000 |
| | \$1,000,000 |
| | \$1,000,000 |
| <u>Classification:</u> | <u>Payroll</u> |
| School: Professional Employees | On file with Company |

3A STATES: CA, AZ, AR, PA, CO, MI, DE, FL, TN, NJ, CT,
MD, WV, NC, GA, NY, VA, NV, NH, IL, MN, MA, LA

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Insurance in Force
June 30, 2019

(continued)

| <u>Umbrella/Excess Coverage</u> | United Educators Insurance Company |
|---|---|
| Policy Number | Y72-25U |
| Policy Period | 6/30/19-6/30/20 |
| Limits of Liability - Each Occurrence | \$10,000,000 |
| Limits of Liability - Aggregate | \$10,000,000 |
| Self Insured Retention | \$0 |
| General Liability | Included |
| Employee Benefits | Included |
| Sexual Abuse & Molestation | \$10,000,000 |
| Educators Legal Liability | Included |
| Directors & Officers Liability | Excluded |
| Employment Practices Liability | Excluded |
| Auto Liability | Included |
| Employer's Liability | Included |
| | |
| <u>Business Travel Accident</u> | Federal Insurance Company |
| Policy Number | 9907-58-43 |
| Policy Period | 6/30/19-6/30/20 |
| 24 Hour Business Travel - (Employees) | \$250,000 |
| Business Travel Family - (Spouse/Domestic Partner of Insured Person) | \$75,000 |
| Business Travel Family - Dependent Children of Primary Insured Person | \$50,000 |

SINGLE AUDIT REPORTS SECTION

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2019

| <u>Federal Grantor/Project Title</u> | Source Code | Federal CFDA Number | Pass Through Grantor's Number | Grant Period From-To | Program or Award Amount | Total Received (Paid) For Year | Accrued (Deferred) Revenue July 1, 2018 | Revenue Recognized | Expenditures | Accrued (Deferred) Revenue June 30, 2019 |
|---|-------------|---------------------|-------------------------------|----------------------|-------------------------|--------------------------------|---|--------------------|--------------|--|
| U.S. Department of Education | | | | | | | | | | |
| Passed through the PA Department of Education: | | | | | | | | | | |
| Title I - Improving Basic Programs | I | 84.010 | 013-19-0996 | 07/01/18 - 09/30/19 | \$ 2,870,712 | \$ 2,688,927 | \$ - | \$ 2,870,712 | \$ 2,870,712 | \$ 181,785 |
| Title I SIG - Program Improv-Set Aside | I | 84.010 | 042-17-0996 | 06/30/17 - 09/30/18 | 75,630 | 23,634 | 23,634 | - | - | - |
| Title I SIG - Program Improv-Set Aside | I | 84.010 | 042-18-0996 | 07/01/18 - 09/30/19 | 77,665 | 77,665 | - | 77,665 | 77,665 | - |
| Total CFDA Number 84.010 | | | | | | 2,790,226 | 23,634 | 2,948,377 | 2,948,377 | 181,785 |
| Title II - Improving Teacher Quality | I | 84.367 | 020-18-0996 | 07/01/17 - 09/30/18 | 372,327 | 48,800 | 48,800 | - | - | - |
| Title II - Improving Teacher Quality | I | 84.367 | 020-19-0996 | 07/01/18 - 09/30/19 | 376,653 | 356,480 | - | 376,653 | 376,653 | 20,173 |
| Total CFDA Number 84.367 | | | | | | 405,280 | 48,800 | 376,653 | 376,653 | 20,173 |
| Title IV - Student Support and Academic Enrichment | I | 84.424 | 144-19-0996 | 07/01/18 - 09/30/19 | 193,019 | 167,283 | - | 193,019 | 193,019 | 25,736 |
| Total CFDA Number 84.424 | | | | | | 167,283 | - | 193,019 | 193,019 | 25,736 |
| Total U.S. Department of Education passed through the PA Department of Education | | | | | | 3,362,789 | 72,434 | 3,518,049 | 3,518,049 | 227,694 |
| Passed through the Beaver Valley Intermediate Unit: | | | | | | | | | | |
| IDEA 619 B Pass Through | I | 84.173 | 27 | 07/01/17 - 06/30/18 | 2,140 | 2,140 | 2,140 | - | - | - |
| IDEA 619 B Pass Through | I | 84.173 | 27 | 07/01/18 - 06/30/19 | 2,835 | - | - | 2,835 | 2,835 * | 2,835 |
| Total CFDA Number 84.173 | | | | | | 2,140 | 2,140 | 2,835 | 2,835 | 2,835 |
| IDEA | I | 84.027 | 27 | 07/01/17 - 06/30/18 | 1,646,797 | 1,646,797 | 1,646,797 | - | - | - |
| IDEA | I | 84.027 | 27 | 07/01/18 - 06/30/19 | 1,701,948 | 850,974 | - | 1,701,948 | 1,701,948 * | 850,974 |
| IDEA - ESY | I | 84.027 | 27 | 07/01/17 - 06/30/18 | 52,667 | 52,667 | - | 52,667 | 52,667 * | - |
| Total CFDA Number 84.027 | | | | | | 2,550,438 | 1,646,797 | 1,754,615 | 1,754,615 | 850,974 |
| Total U.S. Department of Education passed through the Intermediate Unit (Special Education Cluster "IDEA") | | | | | | 2,552,578 | 1,648,937 | 1,757,450 | 1,757,450 | 853,809 |
| U.S. Department of Health and Human Services | | | | | | | | | | |
| Passed through the PA Department of Education: | | | | | | | | | | |
| Medical Assistance Reimbursement for Admin Claiming | I | 93.778 | | 07/01/18 - 06/30/19 | 1,880 | 1,880 | - | 1,880 | 1,880 | - |
| Total U.S. Department of Health and Human Services | | | | | | 1,880 | - | 1,880 | 1,880 | - |
| Total Federal Assistance | | | | | | \$ 5,917,247 | \$ 1,721,371 | \$ 5,277,379 | \$ 5,277,379 | \$ 1,081,503 |

Source Codes:

I=Indirect Funding

F=Federal Share

S=State Share

Footnotes:

* Selected for testing

See independent auditor's report and accompanying notes to the schedule of expenditures of federal awards.

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Notes to the Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2019

NOTE 1 - BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Pennsylvania Cyber Charter School (The School) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in fund balance or cash flows of the School. The Schedule of Expenditures of Federal Awards is based upon information provided by the various funding sources to the School and other information available at the time this schedule was prepared.

NOTE 2 - BUDGETARY DATA

The School passed, and had approved by the appropriate agency, budgets for the fiscal year ending June 30, 2019 for all federal programs.

NOTE 3 - RECONCILIATION

| | |
|---|---------------------|
| Federal Awards per Schedule of Expenditures of Federal Awards | \$ 5,277,379 |
| Pass-through Awards Recorded in Local Revenue | <u>(1,757,450)</u> |
| Per Financial Statement | <u>\$ 3,519,929</u> |

NOTE 4 - INDIRECT COST RATE

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

See independent auditor's report.



Lisa M. Altschaffl, CPA
 Jeffrey P. Anzovino, CPA, MSA
 Charles A. Deluzio, CPA

Joseph E. Petrillo, CPA
 Stacey A. Sanders, CPA, CSEP
 Daniel W. Wilkins, CPA

Report on Internal Control over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance
with Government Auditing Standards

Independent Auditor's Report

To the Board of Trustees
 Pennsylvania Cyber Charter School

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of Pennsylvania Cyber Charter School as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Pennsylvania Cyber Charter School's basic financial statements, and have issued our report thereon dated November 18, 2019.

Internal Control over Financial Reporting

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

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

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

(continued)

Report on Internal Control over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance
with Government Auditing Standards

Independent Auditor's Report

(continued)

Compliance and Other Matters

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

Purpose of this Report

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

Deluzio & Company, LLP

Greensburg, Pennsylvania
November 18, 2019



Lisa M. Altschaffl, CPA
 Jeffrey P. Anzovino, CPA, MSA
 Charles A. Deluzio, CPA

Joseph E. Petrillo, CPA
 Stacey A. Sanders, CPA, CSEP
 Daniel W. Wilkins, CPA

**Report on Compliance for Each Major Federal Program and Report on Internal Control Over
 Compliance in Accordance with the Uniform Guidance**

Independent Auditor's Report

To the Board of Trustees
 Pennsylvania Cyber Charter School

Report on Compliance for Each Major Federal Program

We have audited Pennsylvania Cyber Charter School's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Pennsylvania Cyber Charter School's major federal programs for the year ended June 30, 2019. The Pennsylvania Cyber Charter School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

(continued)

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance in Accordance with the Uniform Guidance

Independent Auditor's Report

(continued)

Opinion on Each Major Federal Program

In our opinion, Pennsylvania Cyber Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

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

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

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

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

Deluzio & Company, LLP

Greensburg, Pennsylvania
November 18, 2019

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Findings and Questioned Costs
Fiscal Year Ended June 30, 2019

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:
 Material weaknesses identified? Yes No
 Significant deficiencies identified not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:
 Material weaknesses identified? Yes No
 Significant deficiencies identified not considered to be material weaknesses? Yes None reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of major programs:

| <u>Name of Federal Program or Cluster</u> | <u>CFDA Numbers</u> |
|---|---------------------|
| IDEA – Special Education Cluster | 84.173 & 84.027 |

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes No

Section II – Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*.

None

(continued)

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Findings and Questioned Costs
Fiscal Year Ended June 30, 2019

(continued)

Section III – Federal Award Findings and Questioned Costs

This section identifies the audit findings to be reported by 2 CFR 200 Section 516(a) of the Uniform Guidance (e.g. report significant deficiencies, material weaknesses and instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards that are material to a major program.

None

THE PENNSYLVANIA CYBER CHARTER SCHOOL
Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2019

Prior Year Findings

This section identifies the audit findings to be reported in the prior year by 2 CFR 200 Section 516(a) of the Uniform Guidance (e.g. report significant deficiencies, material weaknesses and instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards that are material to a major program.

None

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

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

Charter School: Pennsylvania Cyber CS

Chief Executive Officer: Dr. Michael Conti

Special Education Director/Coordinator: Alan Friedman

BSE Special Education Adviser: Nancy Stanley

Date of Report: May 23, 2017

Date Final Report Sent to LEA: May 04, 2015

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 19, 2015

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

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

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|----------------------------|---|---|-------------------------|-------------|
| | | | | | 4 1 0 0 5 1 | Always Sometimes Rarely Never Don't Know Does not Apply | | | |
| | | | | | 3 1 0 1 5 1 | P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum. Always Sometimes Rarely Never Don't Know Does not Apply | | | |
| Y | | | | | | 18. FSA-SURROGATE PARENTS (STUDENTS REQUIRING) Standard: The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner. | | | |
| Y | | | | | | 19. FSA-PERSONNEL TRAINING Standard: In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable. | | | |
| | | | | | | INTERVIEW RESULTS (General & Special Education Teacher) | | | |
| 9 | 2 | 0 | | | | GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom? | | | |
| 10 | 1 | 0 | | | | GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors? | | | |
| 9 | 1 | 1 | | | | GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior? | | | |
| 9 | 2 | 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 |
|----|---|----|----|---------|-----|--|---|-------------------------|-------------|
| 3 | 4 | 4 | | | | GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources? | | | |
| 12 | 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 |
|---|---|----|----|---------|----------------------------|--|--|---|-------------|
| | N | | | | | 23. FSA-EDUCATIONAL BENEFIT REVIEW Standard: The IEP meets procedural compliance and is reasonably calculated to enable the child to advance appropriately toward attaining their annual goals. | The LEA has been provided with the names of individual students for whom corrective action is required within 30 days of the date of this report. The LEA will reconvene the IEP team for these students to determine compensatory education for time lost. Evidence of results: BSE will review the NOREPS of the students identified as needing compensatory education and the action taken by the IEP team. | 06/03/2015 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed | 06/03/2015 |
| | | | | | | 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) | | | |
| | | | | | 7 2 0 0 0 2 | P 55. My child does classroom work in a regular classroom with students without disabilities. Always Sometimes Rarely Never Don't Know Does not Apply | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|----------------------------|--|---|-------------------------|-------------|
| | | | | | 4 3 2 0 0 2 | P 56. My child participates or has the opportunity to participate in school activities other than classroom work, including extra-curricular activities, with students without disabilities. Always Sometimes Rarely Never Don't Know Does not Apply | | | |
| | | | | | 1 4 3 2 0 1 | P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled. Always Sometimes Rarely Never Don't Know Does not Apply | | | |
| | | | | | 8 1 1 1 0 0 | P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel. Always Sometimes Rarely Never Don't Know Does not Apply | | | |
| 11 | 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? | | | |
| 11 | 0 | 0 | | | | GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP? | | | |
| 11 | 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? | | | |
| 11 | 0 | 0 | | | | GE 73. Are you and the special education personnel working collaboratively to implement this student's program? | | | |
| 10 | 1 | 0 | | | | GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP? | | | |
| 10 | 1 | 0 | | | | GE 80. Is the student making progress within the general education curriculum? | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|---|---|-------------------------|-------------|
| 10 | 1 | 0 | | | | GE 80a. In your opinion, is this student benefiting from participation in your general education classroom? | | | |
| 0 | 0 | 1 | | | | <p>GE 80b. If yes, in what ways?</p> <p>Grades are good & student is making progress in the curriculum.</p> <p>Co-teaching provides accommodations.</p> <p>Good practice in writing, completing & submitting assignments, good reading comprehension for more concrete/literal aspects.</p> <p>Physical education provides health benefits.</p> <p>Physical education provides health benefits.</p> <p>Student is doing better socially. Improving communication.</p> <p>Through class participation, student is doing well in curriculum. Student is not submitting work though.</p> <p>The student takes the initiative to seek help & tries hard.</p> <p>Is liked by classmates for sense of humor.</p> <p>Student's writing has improved greatly. Is an excellent writer.</p> <p>There is a marked improvement in peer interaction.</p> | | | |
| 0 | 0 | 10 | | | | <p>GE 80c. If no, what does this student need that he/she is not receiving in your class?</p> <p>A more structured schedule, direct instruction, regular/consistent progress monitoring & assessment.</p> | | | |
| 10 | 0 | 1 | | | | GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs? | | | |
| 10 | 0 | 1 | | | | GE 85a. Have you received sufficient training, technical assistance and other support to teach this student? | | | |
| 0 | 0 | 11 | | | | GE 85b. If no, what training or support would assist you? | | | |
| 9 | 0 | 2 | | | | GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors? | | | |
| 12 | 0 | 0 | | | | SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible? | | | |
| 12 | 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? | | | |
| 6 | 5 | 1 | | | | 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? | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|---|--|----------------------------|----------------|
| 0 | 0 | 6 | | | | SE 95c. If yes, what reasons were discussed for recommending removal? To take advantage of the social skills curriculum. Needs academic support & does not work on own. Intensity & severity of disability. Nature & severity of disability. Low grade level work. Remove for Cyber Chats, social interaction group. Because of disability. | | | |
| 0 | 0 | 6 | | | | SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? The time was based on the need for social skills instruction. Academic needs. Core content is in program. Receives PE with non-disabled peers. Intensity of supports needed, scheduling of typical peers. .5 hours in general ed because the school day is 5.5 hours. Cyber Chats is offered once per week, so based on availability. | | | |
| 12 | 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? | | | |
| 12 | 0 | 0 | | | | SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities? | | | |
| 9 | 0 | 3 | | | | SE 97. Have necessary supports been offered and/or provided to enable that participation? | | | |
| 7 | 0 | 5 | | | | SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student? | | | |
| 12 | 0 | 0 | | | | SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student? | | | |
| 11 | 0 | 1 | | | | SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit? | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|---|--|---|----------------|
| 10 | 2 | 0 | | | | SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom? | | | |
| | | | | | | Topical Area 3: Performance Indicators | | | |
| Y | | | | | | 5A. FSA-EFFECTIVE USE OF DISPUTE RESOLUTION Standard: The LEA uses dispute resolution processes for program improvement. | | | |
| | N | | | | | 6. FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate. | The LEA will submit an improvement plan to address meeting the SPP target for graduation rates. Evidence of Results: The LEA will submit the improvement plan by December 15, 2015. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh and BSE staff as needed. | 12/10/2015 |
| | N | | | | | 7. FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate. | The LEA will submit an improvement plan to address meeting the SPP target for drop-out rates. Evidence of Results: The LEA will submit the improvement plan by December 15, 2015. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh and BSE staff as needed. | 12/10/2015 |
| | | X | | | | 8A. FSA-SUSPENSION RATES Standard: The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state. | | | |
| Y | | | | | | 11. FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP) Standard: Students with disabilities are provided for in the least restrictive environment | | | |
| | N | | | | | 16. FSA-PARTICIPATION IN PSSA AND PASA (SPP) Standard: The LEA's population of students who participate in state assessment is comparable with the state data. | The LEA will submit an improvement plan to address meeting the SPP target for participation in state and local assessments. Evidence of Results: The LEA will submit the improvement plan by December 15, 2015. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh and BSE as needed | 12/10/2015 |
| Y | | | | | | 16A. FSA-LOCAL ASSESSMENT | | | |
| | | | | | | Topical Area 4: Evaluation and Reevaluation Process and Content | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|---|---|--|----------------|
| | | | | | | CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION | | | |
| | | | | | | PERMISSION TO EVALUATE (File Reviews) | | | |
| 0 | 0 | 12 | | | | FR 153. PTE-Consent Form is present in the student file | | | |
| 0 | 0 | 12 | | | | FR 154. Demographic data | | | |
| 0 | 0 | 12 | | | | FR 155. Reason(s) for referral for evaluation | | | |
| 0 | 0 | 12 | | | | FR 156. Proposed types of tests and assessments | | | |
| 0 | 0 | 12 | | | | FR 157. Contact person's name and contact information | | | |
| 0 | 0 | 12 | | | | FR 158. Parent signature or documentation of reasonable efforts to obtain consent | | | |
| 0 | 0 | 12 | | | | FR 159. Parent has selected a consent option | | | |
| 0 | 0 | 12 | | | | FR 159a. NOREP/Prior Written Notice was issued | | | |
| | | | | | | PERMISSION TO REEVALUATE (File Reviews) | | | |
| 11 | 0 | 1 | | | | FR 194. PTRE-Consent Form is present in the student file | | | |
| 11 | 0 | 1 | | | | FR 195. Demographic data | | | |
| 11 | 0 | 1 | | | | FR 196. Reason for reevaluation | | | |
| 11 | 0 | 1 | | | | FR 197. Types of assessment tools, tests and procedures to be used | | | |
| 11 | 0 | 1 | | | | FR 198. Contact person's name and contact information | | | |
| 8 | 1 | 3 | | | 11% | FR 199. Parent has selected a consent option | LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected student files for compliance and training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh and BSE staff as needed. | 04/20/2016 |
| 9 | 1 | 2 | | | 10% | FR 200. Parent signature or documentation of reasonable efforts to obtain consent | LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected student files for compliance and training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh and BSE staff as needed. | 04/20/2016 |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|---|---|--|----------------|
| 3 | 9 | 0 | | | 75% | FR 200a. NOREP/Prior Written Notice was issued | LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected student files for compliance and training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh and BSE staff as needed. | 04/20/2016 |
| | | | | | | AGREEMENT TO WAIVE REEVALUATION (File Reviews) | | | |
| 0 | 0 | 12 | | | | FR 201. Agreement to Waive Reevaluation is present in the student file | | | |
| 0 | 0 | 12 | | | | 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 | 12 | | | | FR 203. Reason reevaluation is not necessary at this time is included | | | |
| 0 | 0 | 12 | | | | FR 204. Contact person's name and contact information | | | |
| 0 | 0 | 12 | | | | FR 205. Parent has selected a consent option | | | |
| 0 | 0 | 12 | | | | FR 206. Parent signature | | | |
| | | | | | | EVALUATION REPORT (INITIAL) (File Reviews) | | | |
| 0 | 0 | 12 | | | | FR 160. ER is present in the student file | | | |
| 0 | 0 | 12 | | | | FR 161. Evaluation was completed within timelines | | | |
| 0 | 0 | 12 | | | | 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) | | | |
| 0 | 0 | 12 | | | | FR 163. Demographic data | | | |
| 0 | 0 | 12 | | | | FR 164. Date report was provided to parent | | | |
| 0 | 0 | 12 | | | | FR 165. Reason(s) for referral | | | |
| 0 | 0 | 12 | | | | FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form | | | |
| 0 | 0 | 12 | | | | FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input) | | | |
| 0 | 0 | 12 | | | | FR 168. Teacher observations and observations by related service providers, when appropriate | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|---|---|-------------------------|-------------|
| 0 | 0 | 12 | | | | FR 169. Recommendations by teachers | | | |
| 0 | 0 | 12 | | | | 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 | | | |
| 0 | 0 | 12 | | | | FR 171. Assessments, including when appropriate, current classroom based assessments, aptitude and achievement tests; local and/or state assessments; behavioral assessments; vocational technical education assessment results; interests, preferences, aptitudes (for secondary transition); etc. | | | |
| 0 | 0 | 12 | | | | 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) | | | |
| 0 | 0 | 12 | | | | FR 173. Lack of appropriate instruction in reading | | | |
| 0 | 0 | 12 | | | | FR 174. Lack of appropriate instruction in math | | | |
| 0 | 0 | 12 | | | | FR 175. Limited English proficiency | | | |
| 0 | 0 | 12 | | | | FR 176. Present levels of academic achievement | | | |
| 0 | 0 | 12 | | | | FR 177. Present levels of functional performance | | | |
| 0 | 0 | 12 | | | | FR 178. Behavioral information | | | |
| 0 | 0 | 12 | | | | FR 179. Conclusions | | | |
| 0 | 0 | 12 | | | | FR 180. Disability Category | | | |
| 0 | 0 | 12 | | | | FR 181. Recommendations for consideration by the IEP team | | | |
| 0 | 0 | 12 | | | | FR 182. Evaluation Team Participants documented | | | |
| 0 | 0 | 12 | | | | FR 183. For students evaluated for SLD documentation of Agree/Disagree | | | |
| 0 | 0 | 12 | | | | FR 184. Documentation that the student does not achieve adequately for age, etc. | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|--|---|--|----------------|
| 0 | 0 | 12 | | | | FR 185. Indication of process(es) used to determine eligibility | | | |
| 0 | 0 | 12 | | | | FR 186. Instructional strategies used and student-centered data collected | | | |
| 0 | 0 | 12 | | | | FR 187. Educationally relevant medical findings, if any | | | |
| 0 | 0 | 12 | | | | FR 188. Effects of the student's environment, culture, or economic background | | | |
| 0 | 0 | 12 | | | | FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable | | | |
| 0 | 0 | 12 | | | | FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents | | | |
| 0 | 0 | 12 | | | | FR 191. Observation in the student's learning environment | | | |
| 0 | 0 | 12 | | | | FR 192. Other data if needed | | | |
| 0 | 0 | 12 | | | | FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team | | | |
| | | | | | | REEVALUATION REPORT (File Reviews) | | | |
| 12 | 0 | 0 | | | | FR 207. RR is present in the student file | | | |
| 9 | 2 | 1 | | | 18% | 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) | LEA will provide training to staff on maintaining mandated timelines for documents. Evidence of Results: BSE will review selected student files to determine compliance and training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh and BSE staff as needed. | 04/20/2016 |
| 12 | 0 | 0 | | | | 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) | | | |
| 12 | 0 | 0 | | | | FR 210. Demographic data | | | |
| 12 | 0 | 0 | | | | FR 211. Date IEP team reviewed existing evaluation data | | | |
| 12 | 0 | 0 | | | | FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|--|--|--|-------------|
| 12 | 0 | 0 | | | | FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input) | | | |
| 12 | 0 | 0 | | | | FR 214. Aptitude and achievement tests | | | |
| 11 | 0 | 1 | | | | FR 215. Current classroom based assessments and local and/or state assessments | | | |
| 11 | 0 | 1 | | | | FR 216. Observations by teacher(s) and related service provider(s) when appropriate | | | |
| 11 | 1 | 0 | | | 8% | FR 217. Teacher recommendations | LEA will provide training to staff in completion of documents. Evidence of Results: BSE will review selected student files to determine compliance. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed. | 04/20/2016 |
| 12 | 0 | 0 | | | | FR 218. Lack of appropriate instruction in reading | | | |
| 12 | 0 | 0 | | | | FR 219. Lack of appropriate instruction in math | | | |
| 12 | 0 | 0 | | | | FR 220. Limited English proficiency | | | |
| 12 | 0 | 0 | | | | FR 221. Conclusion regarding need for additional data is indicated | | | |
| 8 | 0 | 4 | | | | FR 222. Reasons additional data are not needed are included | | | |
| 12 | 0 | 0 | | | | FR 223. Determination whether the child has a disability and requires special education | | | |
| 12 | 0 | 0 | | | | FR 224. Disability category(ies) | | | |
| 12 | 0 | 0 | | | | FR 225. Summary of findings includes student's educational strengths and needs | | | |
| 11 | 0 | 1 | | | | FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate | | | |
| 12 | 0 | 0 | | | | FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs | | | |
| 4 | 0 | 8 | | | | FR 228. Interpretation of additional data | | | |
| 0 | 0 | 12 | | | | FR 229. Documentation that the student does not achieve adequately for age, etc. | | | |
| 0 | 0 | 12 | | | | FR 230. Indication of process(es) used to determine eligibility | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|---|---|-------------------------|-------------|
| 0 | 0 | 12 | | | | FR 231. Instructional strategies used and student-centered data collected | | | |
| 0 | 0 | 12 | | | | FR 232. Educationally relevant medical findings, if any | | | |
| 0 | 0 | 12 | | | | FR 233. Effects of the student's environment, culture, or economic background | | | |
| 0 | 0 | 12 | | | | FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable | | | |
| 0 | 0 | 12 | | | | FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents | | | |
| 0 | 0 | 12 | | | | FR 236. Observation in the student's learning environment | | | |
| 0 | 0 | 12 | | | | FR 237. Other data if needed | | | |
| 0 | 0 | 12 | | | | FR 238. Statement for all 6 items | | | |
| 12 | 0 | 0 | | | | FR 239. Documentation of Evaluation Team Participants | | | |
| 1 | 0 | 11 | | | | FR 240. Documentation that team members Agree/Disagree | | | |
| | | | | | | INTERVIEW RESULTS (Parent & Special Education Teacher) | | | |
| 11 | 0 | 0 | 0 | | | P 24. Have you been asked to provide information for your child's evaluation/reevaluation? | | | |
| 11 | 0 | 0 | 0 | | | P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you? | | | |
| 9 | 0 | 1 | 1 | | | P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report? | | | |
| 2 | 0 | 9 | 0 | | | P 27. If your child was not reevaluated when required (every 2 years for children with mental retardation, or any child placed in an Approved Private School, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation? | | | |
| 0 | 7 | 4 | 0 | | | P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school? | | | |
| 0 | 0 | 11 | 0 | | | P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team? | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|---|---|--|-------------|
| 0 | 0 | 11 | 0 | | | P 53. Were the results of the IEE included in the school's Evaluation Report for your child? | | | |
| 3 | 0 | 9 | | | | 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) | | | |
| 12 | 0 | 0 | | | | FR 241. Invitation is present in the student file | | | |
| 12 | 0 | 0 | | | | FR 242. Invitation to Participate in the IEP Meeting was issued prior to the meeting (or documentation that parent signed waiver to move directly to IEP meeting) | | | |
| 12 | 0 | 0 | | | | FR 243. Demographic data | | | |
| 12 | 0 | 0 | | | | FR 244. Purpose(s) of the meeting | | | |
| 1 | 6 | 5 | | | 86% | FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate) | LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected student files for compliance and training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PATTAN Pgh, and BSE staff as needed. | 04/20/2016 |
| 0 | 0 | 12 | | | | 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 | | | |
| 1 | 6 | 5 | | | 86% | FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate) | LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected student files for compliance and training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PATTAN Pgh, and BSE staff as needed. | 04/20/2016 |
| 12 | 0 | 0 | | | | FR 248. Invited IEP team members | | | |
| 11 | 1 | 0 | | | 8% | FR 249. Date/time/location of meeting | LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected student files for compliance and training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PATTAN Pgh, and BSE staff as needed. | 04/20/2016 |
| 8 | 4 | 0 | | | 33% | FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation | LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected student files for compliance and training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PATTAN Pgh, and BSE staff as needed. | 04/20/2016 |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|---|--|--|-------------|
| | | | | | | PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews) | | | |
| 0 | 0 | 12 | | | | FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file | | | |
| 0 | 0 | 12 | | | | FR 252. Demographic data | | | |
| 0 | 0 | 12 | | | | FR 253. Form designates IEP team member(s) for whom attendance is not necessary | | | |
| 0 | 0 | 12 | | | | FR 254. Form designates which members will submit written input prior to the meeting | | | |
| 0 | 0 | 12 | | | | 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) | | | |
| 12 | 0 | 0 | | | | FR 257. IEP is present in the student file | | | |
| 12 | 0 | 0 | | | | FR 258. IEP was completed within timelines | | | |
| 12 | 0 | 0 | | | | FR 259. Demographic data | | | |
| 12 | 0 | 0 | | | | FR 260. IEP implementation date | | | |
| 12 | 0 | 0 | | | | FR 261. Anticipated duration of services and programs | | | |
| 2 | 0 | 10 | | | | FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting | | | |
| | | | | | | DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews) | | | |
| 10 | 2 | 0 | | | 17% | FR 263. Parents | LEA will provide training to staff on documenting attempts to engage parents in meetings. Evidence of Results: BSE will review selected student files and sign in sheets to determine compliance. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE staff as needed. | 04/20/2016 |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|--|---|--|----------------|
| 3 | 4 | 5 | | | 57% | FR 264. Student | LEA will provide training to staff on documenting attempts to engage students in meetings. Evidence of Results: BSE will review selected student files and sign in sheets to determine compliance. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE staff as needed. | 04/20/2016 |
| 11 | 0 | 1 | | | | FR 265. General Education Teacher | | | |
| 12 | 0 | 0 | | | | FR 266. Special Education Teacher | | | |
| 12 | 0 | 0 | | | | FR 267. Local Education Agency Representative | | | |
| 0 | 0 | 12 | | | | FR 270. Community Agency Representative | | | |
| 0 | 0 | 12 | | | | FR 271. Teacher of the Gifted | | | |
| 0 | 0 | 12 | | | | 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 | | | |
| 12 | 0 | 0 | | | | FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year | | | |
| | | | | | | SPECIAL CONSIDERATIONS (File Reviews) | | | |
| 0 | 0 | 12 | | | | 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 | 12 | | | | FR 275. If the student is deaf or hard of hearing, a communication plan | | | |
| 6 | 0 | 6 | | | | FR 276. If the student has communication needs, needs must be addressed in the IEP | | | |
| 2 | 0 | 10 | | | | FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP | | | |
| 0 | 0 | 12 | | | | FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE | | | |
| 3 | 1 | 8 | | | 25% | 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 | LEA will providing training to staff on completion of special consideration page of the IEP documents. Evidence of Results: BSE will review selected student files and training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh and BSE staff as needed. | 04/20/2016 |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|--|--|--|-------------|
| 3 | 0 | 9 | | | | FR 280. If the student has other special considerations, these are addressed in the IEP | | | |
| | | | | | | PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews) | | | |
| 12 | 0 | 0 | | | | FR 281. Student's present levels of academic achievement | | | |
| 11 | 1 | 0 | | | 8% | FR 282. Student's present levels of functional performance | LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected student files for compliance and the training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed. | 04/20/2016 |
| 6 | 1 | 5 | | | 14% | FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team) | LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected student files for compliance and the training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed. | 04/20/2016 |
| 11 | 0 | 1 | | | | FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA) | | | |
| 12 | 0 | 0 | | | | FR 285. How the student's disability affects involvement and progress in the general education curriculum | | | |
| 12 | 0 | 0 | | | | FR 286. Strengths | | | |
| 12 | 0 | 0 | | | | FR 287. Academic, developmental, and functional needs related to student's disability | | | |
| | | | | | | TRANSITION SERVICES (File Reviews) | | | |
| 5 | 2 | 5 | | | 29% | FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment | LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected transition IEPs to determine compliance and the training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed. | 04/20/2016 |
| 4 | 3 | 5 | | | 43% | FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living | LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected transition IEPs to determine compliance and the training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed. | 04/20/2016 |
| 4 | 1 | 7 | | | 20% | FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually | LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected transition IEPs to determine compliance and the training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed. | 04/20/2016 |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|---|--|--|----------------|
| 5 | 2 | 5 | | | 29% | FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service | LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected transition IEPs to determine compliance and the training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed. | 04/20/2016 |
| 5 | 2 | 5 | | | 29% | FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s) | LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected transition IEPs to determine compliance and the training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed. | 04/20/2016 |
| 4 | 3 | 5 | | | 43% | FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s) | LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected transition IEPs to determine compliance and the training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed. | 04/20/2016 |
| 5 | 2 | 5 | | | 29% | FR 292c. Annual goals are related to the student's transition services | LEA will provide training to staff on completion of documents. Evidence of Results: BSE will review selected transition IEPs to determine compliance and the training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE as needed. | 04/20/2016 |
| | | | | | | PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review) | | | |
| 10 | 0 | 2 | | | | FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA/Keystone Exams, ACCESS for ELLS, Alternate ACCESS for ELLS or PASA) | | | |
| 6 | 0 | 6 | | | | FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations | | | |
| 2 | 0 | 10 | | | | FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA/Keystone Exams | | | |
| 2 | 0 | 10 | | | | FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate | | | |
| 2 | 0 | 10 | | | | FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative) | | | |
| 11 | 0 | 1 | | | | FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local) | | | |
| 10 | 0 | 2 | | | | FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|--|--|---|-------------|
| 0 | 0 | 12 | | | | FR 300. If the IEP indicates the student will participate in an alternate local assessment, explanation of why the student cannot participate in the regular assessment | | | |
| 0 | 0 | 12 | | | | FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate | | | |
| | | | | | | ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews) | | | |
| 11 | 1 | 0 | | | 8% | FR 302. Measurable Annual Goals | LEA will provide training to staff on writing measurable goals for IEPs. Evidence of Results: BSE will review selected student files for compliance and training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE staff as needed | 04/20/2016 |
| 12 | 0 | 0 | | | | FR 303. Description of how student progress toward meeting goals will be measured | | | |
| 12 | 0 | 0 | | | | FR 304. Description of when periodic reports on progress will be provided to parents | | | |
| 7 | 5 | 0 | | | 42% | FR 305. Documentation of progress reporting on Annual Goals | LEA will provide training to staff on writing progress monitoring for IEPs. Evidence of Results: BSE will review selected student files for compliance and training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE staff as needed | 04/20/2016 |
| 4 | 0 | 8 | | | | FR 306. Short Term Objectives | | | |
| | | | | | | SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews) | | | |
| 12 | 0 | 0 | | | | FR 307. Program Modifications and Specially-Designed Instruction | | | |
| 12 | 0 | 0 | | | | FR 308. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations, did the IEP team address those recommendations in development of this IEP | | | |
| 12 | 0 | 0 | | | | 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 | 12 | | | | 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 | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|---|---|-------------------------|-------------|
| 7 | 0 | 5 | | | | FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services | | | |
| 7 | 0 | 5 | | | | 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 | | | |
| 12 | 0 | 0 | | | | FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services | | | |
| 8 | 0 | 4 | | | | 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 | 12 | | | | FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability | | | |
| 12 | 0 | 0 | | | | FR 316. A conclusion regarding student eligibility for ESY | | | |
| 12 | 0 | 0 | | | | FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination | | | |
| 4 | 0 | 8 | | | | FR 318. Where ESY services were deemed appropriate, annual goals and when appropriate, short term objectives that are to be addressed in the child's ESY program | | | |
| 4 | 0 | 8 | | | | FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services | | | |
| | | | | | | EDUCATIONAL PLACEMENT (File Reviews) | | | |
| 12 | 0 | 0 | | | | FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class | | | |
| 12 | 0 | 0 | | | | FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum | | | |
| 12 | 0 | 0 | | | | FR 322. Type of support, by amount (itinerant, supplemental, full-time) | | | |
| 12 | 0 | 0 | | | | FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc. | | | |
| 12 | 0 | 0 | | | | FR 324. Location of student's program (name of LEA where the IEP will be implemented) | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|---|--|----------------------------|----------------|
| 12 | 0 | 0 | | | | FR 325. Location of student's program (name of School Building where the IEP will be implemented) | | | |
| 6 | 0 | 6 | | | | FR 326. If child will not be attending his/her neighborhood school, reason why not | | | |
| | | | | | | PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews) | | | |
| 12 | 0 | 0 | | | | FR 327. Completed Section A or Section B | | | |
| | | | | | | IEP DEVELOPMENT | | | |
| | | | | | | INTERVIEW RESULTS (Parent & General Education Teacher) | | | |
| 11 | 0 | 0 | 0 | | | P 28. Were you invited to participate in your child's most recent IEP team meeting? | | | |
| 11 | 0 | 0 | 0 | | | P 29. Did you participate in developing the current IEP for your child? | | | |
| 11 | 0 | 0 | 0 | | | P 30. Was the meeting held at a time and location that was convenient for you? | | | |
| 7 | 0 | 4 | 0 | | | P 31. If you were unable to participate in person, did the school offer other arrangements for you to participate by phone or through other methods? | | | |
| 10 | 0 | 1 | 0 | | | P 32. Was the input you provided considered in the development of your child's current IEP? | | | |
| 8 | 2 | 1 | 0 | | | P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member? | | | |
| 0 | 0 | 9 | 0 | | | P 32b. If no, what training or support would assist you? Would like to know what to expect when student participates in school meeting. What is available & options for my child. I want my child challenged. | | | |
| 11 | 0 | 0 | 0 | | | P 33. Were the services you requested for your child considered by the IEP team in the development of your child's current IEP? | | | |
| 10 | 1 | 0 | 0 | | | P 35. Was the current IEP developed at the IEP meeting? | | | |
| 11 | 0 | 0 | 0 | | | P 36. If there was a draft IEP developed prior to the IEP meeting were you provided a copy of the draft either before or at the meeting? | | | |
| 11 | 0 | 0 | 0 | | | P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting? | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|--|---|-------------------------|-------------|
| 0 | 0 | 11 | 0 | | | P 38. If required IEP team members (special education teacher, general education teacher, or LEA) did not attend the meeting, did you agree in writing to them not being there? | | | |
| 0 | 0 | 11 | 0 | | | P 39. Was written input from the excused IEP team member(s) available to you before the meeting? | | | |
| | | 10 | 0 | | 1 | P 65. If you did not participate in your child's IEP meeting, what kept you from participating? g. other Work | | | |
| 3 | 0 | 8 | | | | GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input? | | | |
| 1 | 6 | 4 | | | | GE 75. Did you recommend any needed supports to implement the current IEP for this student? | | | |
| 1 | 0 | 10 | | | | GE 76. Were those recommendations considered by the IEP team? | | | |
| 11 | 0 | 0 | | | | GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team? | | | |
| 7 | 4 | 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) | | | |
| 11 | 0 | 0 | 0 | | | P 40. Did the IEP team consider the recommendations that were made in your child's most recent evaluation, including all recommendations that were made by the evaluation team for special education, related services, and supports for school personnel? | | | |
| 11 | 0 | 0 | 0 | | | P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons. | | | |
| 11 | 0 | 0 | | | | GE 81. Are this student's goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards? | | | |
| 11 | 0 | 0 | | | | GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs? | | | |
| 11 | 0 | 0 | | | | GE 83. Is the current IEP appropriate to meet this student's educational needs? | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|--|---|-------------------------|-------------|
| 12 | 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? | | | |
| 12 | 0 | 0 | | | | SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs? | | | |
| 12 | 0 | 0 | | | | SE 103. Are the student's annual goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards? | | | |
| 11 | 0 | 1 | | | | SE 104. If appropriate, are the student's annual goals based on functional performance? | | | |
| 12 | 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? | | | |
| 10 | 0 | 2 | | | | SE 107. If the student's most recent Evaluation Report contained recommendations for provision of related services, including psychological counseling, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons? | | | |
| 11 | 0 | 1 | | | | SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the student, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons? | | | |
| 10 | 0 | 2 | | | | 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? | | | |
| 12 | 0 | 0 | | | | SE 117. Is this student making progress in meeting the annual goals of his/her current IEP? | | | |
| 11 | 1 | 0 | | | | SE 117a. In your opinion, is this student benefiting from participation in the general education classroom? | | | |
| 0 | 0 | 1 | | | | SE 117b. If yes, in what ways? | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|----------------------------|--|---|-------------------------|-------------|
| | | | | | | <p>Having the opportunity to work with non-disabled peers to develop social skills & the development of more appropriate learning habits.</p> <p>Social interaction & classroom participation.</p> <p>Exposure to general ed curriculum & time spent with non-disabled peers.</p> <p>Academically, student's work is aligned with the standards & we see both emotional & functional progress.</p> <p>Keyboarding skills have improved. Reading & math are showing progress. Student is very happy & motivated. Showing great progress.</p> <p>More communicative, interacting with others, engaged, seems happy.</p> <p>Being with non-disabled peers.</p> <p>Socially, grades improvement, progress.</p> <p>Interaction, being challenged.</p> <p>Student has no academic needs, no reason to be excluded.</p> <p>Grade level instruction, working with peers, regular curriculum access are all beneficial. Student feels part of the group & participates with them.</p> | | | |
| 0 | 0 | 11 | | | | SE 117c. If no, what does this student need that he/she is not receiving? The student is not turning in school work. | | | |
| 12 | 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) | | | |
| 11 | 0 | 0 | 0 | | | P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP? | | | |
| 11 | 0 | 0 | 0 | | | P 49. Are the special education and related services included in your child's current IEP provided at no cost to you? | | | |
| | | | | | 9 1 1 0 0 0 | P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals. Always Sometimes Rarely Never Don't Know Does not Apply | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|----------------------------|---|---|-------------------------|-------------|
| | | | | | 9 0 0 0 0 2 | 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 | | | |
| 11 | 0 | 0 | 0 | | | P 64. My child is receiving the supports and services agreed upon at the IEP meeting. | | | |
| 8 | 0 | 3 | | | | GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports? | | | |
| 10 | 0 | 1 | | | | GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided? | | | |
| 0 | 0 | 11 | | | | 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 | 0 | 11 | | | | 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 | 11 | | | | GE 79c. If yes, what reasons were discussed for recommending removal? | | | |
| 0 | 0 | 11 | | | | GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? | | | |
| 2 | 0 | 9 | | | | GE 79e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services? | | | |
| 5 | 0 | 6 | | | | GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP | | | |
| 4 | 0 | 7 | | | | 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? | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|--|---|-------------------------|-------------|
| 12 | 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? | | | |
| 12 | 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? | | | |
| 12 | 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? | | | |
| 12 | 0 | 0 | | | | SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports? | | | |
| 9 | 0 | 3 | | | | SE 113. If required, were the testing accommodations included in this student's current IEP implemented? | | | |
| 11 | 1 | 0 | | | | SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed? | | | |
| 12 | 0 | 0 | | | | SE 120. Is this student receiving the supports and services agreed upon in his/her current IEP, including related services? | | | |
| | | | | | | PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent & Special Education Teacher) | | | |
| 1 | 0 | 10 | 0 | | | P 42. If your child's current IEP includes psychological counseling as a related service, and he/she receives these services, including transportation, are they provided at no cost to you? | | | |
| 10 | 0 | 0 | 1 | | | P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting? | | | |
| 10 | 1 | 0 | 0 | | | P 44. Did you receive an explanation of what would make your child eligible for ESY services? | | | |
| 9 | 0 | 2 | 0 | | | P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services? | | | |
| 0 | 0 | 11 | 0 | | | P 46. If you did not agree with the decision on ESY eligibility, were you given a written notice (NOREP/PWN) explaining that you could ask for a due process hearing? | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|---|---|-------------------------|-------------|
| 3 | 0 | 8 | 0 | | | P 47. If your child was determined to be eligible for ESY services, did the IEP team decide upon the goals and services needed for the ESY program? | | | |
| 12 | 0 | 0 | | | | SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting? | | | |
| 5 | 0 | 7 | | | | SE 122. If this student was determined to be ESY eligible, did the IEP team determine what goals and services were needed and include them in the IEP? | | | |
| 1 | 0 | 11 | | | | SE 122a. At the most recent IEP meeting, did the IEP team discuss the development of a plan to transition this student back into the school district (or charter school if student is enrolled in a charter school) with supplementary aids and services? | | | |
| 1 | 0 | 11 | | | | SE 122b. Are staff from the home district (or charter school if student is enrolled in a charter school) involved with the planning and implementation of this student program? | | | |
| 1 | 0 | 11 | | | | SE 122c. Does this student go on field trips, attend school functions or participate in extracurricular activities with his/her same age/grade peers who are non-disabled? | | | |
| 1 | 0 | 11 | | | | SE 122d. Does this student need supplementary aids and services to participate in non-academic and/or extra-curricular activities? | | | |
| 1 | 0 | 11 | | | | SE 122e. If yes, are needed supplementary aids and services being provided to this student? | | | |
| 1 | 0 | 11 | | | | SE 122f. Are there routine opportunities for this student to interact with non-disabled peers that are planned and/or facilitated by school personnel? | | | |
| | | | | | | SECONDARY TRANSITION (Parent & Special Education Teacher) | | | |
| 4 | 2 | 4 | 1 | | | P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning? | | | |
| 9 | 2 | 0 | 0 | | | P 50a. In the most recent IEP meeting for your child, did you discuss whether your child could be educated in a general education classroom for the entire school day? | | | |
| 3 | 8 | 0 | 0 | | | P 50b. In the most recent IEP meeting, did the IEP team recommend removal of your child from the general education classroom for any part of the school day? | | | |
| 0 | 0 | 8 | 0 | | | P 50c. 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 |
|----|---|----|----|---------|-----|---|---|-------------------------|-------------|
| | | | | | | The student remembers what to do. The student's needs, individualized skills & program. Needs | | | |
| 0 | 0 | 8 | 0 | | | P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided? Team How much student needs to work on specific skills. IEP team. | | | |
| 7 | 3 | 1 | 0 | | | P 50e. In the most recent IEP meeting, did the IEP team discuss whether your child could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services? | | | |
| 10 | 0 | 1 | 0 | | | P 50f. In your opinion, is your child benefiting from participation in the general education classroom? | | | |
| 0 | 0 | 1 | 0 | | | P 50g. If yes, in what ways? Feels better about self, more self-esteem. I like the structure of the program & the fast pace of instruction. The school helps the student feel not different or stupid. Extra time is always given, they've been great in helping student when needed, or with homework & is doing great with everything. Comprehensive approach, not only following one theory but doing what is needed, individualized work, communication, play & imagination. My child used to be unmotivated in school. Now gets up & wants to do school work. Starting to work well with others, learning to compromise & better social skills. Student can handle the general ed curriculum & it is appropriate. Student interacts with other children at Open Chat & works well with them. Regular ed program doesn't hold student back. | | | |
| 0 | 0 | 11 | 0 | | | P 50h. If no, what does your child need that he/she is not receiving in the class? | | | |
| | | | | | | P 59. I am satisfied with the transition services developed for my child. | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|----------------------------|--|---|-------------------------|-------------|
| | | | | | 5 0 0 0 1 5 | Always Sometimes Rarely Never Don't Know Does not Apply | | | |
| | | | | | 9 0 0 0 1 1 | 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 | | | |
| 8 | 0 | 4 | | | | SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals? | | | |
| 9 | 0 | 3 | | | | 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? | | | |
| | | | | | | | | | |
| | | | | | | (File Reviews) | | | |
| 12 | 0 | 0 | | | | FR 328. NOREP/PWN is present in the student file | | | |
| 12 | 0 | 0 | | | | FR 329. Demographic data | | | |
| 12 | 0 | 0 | | | | FR 330. Type of action taken | | | |
| 12 | 0 | 0 | | | | FR 331. A description of the action proposed or refused by the LEA | | | |
| 12 | 0 | 0 | | | | FR 332. An explanation of why the LEA proposed or refused to take the action | | | |
| 12 | 0 | 0 | | | | FR 333. A description of the other options the IEP team considered and the reason why those options were rejected | | | |
| 12 | 0 | 0 | | | | FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused | | | |
| 10 | 0 | 2 | | | | FR 335. Description of other factor(s) relevant to LEA's proposal or refusal | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|----------------------------|--|---|---|----------------|
| 12 | 0 | 0 | | | | FR 336. Educational placement recommended (including amount and type) | | | |
| 10 | 2 | 0 | | | 17% | FR 337. Signature of school district superintendent or charter school CEO or designee | LEA will provide training to staff on completion of the NOREP. Evidence of Results: BSE will review selected student files for compliance and the training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE staff as needed. | 04/20/2016 |
| 10 | 2 | 0 | | | 17% | 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.) | LEA will provide training to staff on completion of the NOREP which includes documenting attempts to obtain consent. Evidence of Results: BSE will review selected student files for compliance and the training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE staff as needed. | 04/20/2016 |
| 10 | 0 | 2 | | | | FR 339. Parent has selected a consent option | | | |
| 11 | 1 | 0 | | | 8% | FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP | LEA will provide training to staff on completion of the NOREP. Evidence of Results: BSE will review selected student files for compliance and the training sign in sheets. | 05/03/2016 LEA, IU 27 TAC, PaTTAN Pgh, and BSE staff as needed. | 04/20/2016 |
| | | | | | | INTERVIEW RESULTS (Parent) | | | |
| 0 | 0 | 11 | 0 | | | P 34. If services that you requested for your child were rejected by the school, did you receive a written notice (NOREP/PWN) explaining why the request was rejected? | | | |
| | | | | | 8 0 0 0 1 2 | 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) | | | |
| | | | | | | P 54. I am a partner with school personnel when we plan my child's education program. | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----------------------------|---|---|-------------------------|-------------|
| | | | | | 10 1 0 0 0 0 | Always Sometimes Rarely Never Don't Know Does not Apply | | | |
| | | 0 | 0 | | 3 2 1 4 5 | P 66. Tell me anything you really like about your child's special education program. g. staff open to suggestions, good communication i. support services j. student ratios k. staff's understanding and attitude n. other The patience of school staff. Everyone is easy to talk to & helpful. They take extra time to help the student. Student is so proud of self & learning, is in a really suitable program & we are all seeing progress, is engaged, success is on student's terms. Child feels less pressure & enjoys school. I only like therapy services. | | | |
| | | 6 | 1 | | 1 3 | P 67. Tell me anything you would like to change about the program. i. support services n. other Would like a more flexible instructional schedule which would allow my child to participate in a local academic support group. More student-teacher contact, one on one interactions. The social group should be in person, not on-line. | | | |
| | | 0 | 0 | | 4 6 1 | P 68. The school explains what options parents have if the parent disagrees with a decision of the school. b. Strongly agree c. Agree d. Disagree | | | |
| | | | | | | P 69. Additional comments about your child's program. | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|----|---|----|----|---------|-----|--|---|-------------------------|-------------|
| | | | | | | <p>I think IEPs are too long, but not in a negative way.</p> <p>The Cyber School program focuses on addressing child's educational needs rather than focusing on state assessment preparation which parent says previous school did.</p> <p>We're really happy with everything. The student is on track to graduate on time.</p> <p>Thanks to the staff.</p> <p>We are very pleased with this flexible approach & all the support student is receiving.</p> <p>Child's diagnosis & programming is too broad.</p> <p>Without option of a Cyber School, my child would have had a very hard time in school. My child is doing well at home with on-line class.</p> <p>School doesn't have a good process for contact with parent & student.</p> <p>This is the best option. Student has fewer distractions - not distracted by social issues. Easy to get help.</p> <p>The student is doing very well.</p> | | | |
| 12 | 0 | 0 | | | | SE 101. Do you hold the required certification to implement this student's program? | | | |
| 12 | 0 | 0 | | | | SE 101a. Have you received sufficient training, technical assistance and other support to teach this student? | | | |
| 0 | 0 | 12 | | | | SE 101b. If no, what training or support would assist you? | | | |
| | | | | | | Topical Area 8: Student Interview Results | | | |
| | | | 0 | | | <p>S 126. What kind of support are you currently receiving?</p> <p>1 a. Learning Support</p> <p>1 b. Speech/Language Support</p> <p>1 d. Life Skills Support</p> <p>4 k. Don't Know</p> | | | |
| 6 | 0 | 0 | 0 | | | S 127. Is this support enough to help you be successful in your school program? | | | |
| | | | | | | <p>S 128. How satisfied are you with your high school educational program?</p> <p>5 Very</p> <p>1 Somewhat</p> <p>0 A Little</p> <p>0 Not at All</p> <p>0 Don't Know</p> | | | |
| | | | | | | S 129. What do you like best about the program? | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|----------------------------------|--|--|----------------------------|----------------|
| | | | | | | <p>Working from home & working at my own pace. The school offers a wide range of classes. I like it very much. They make things much better than public school. I used to not get any help at all. It's great to have the extra help & not just do a whole bunch of homework. Social studies, science & math. I like that I don't have to go anywhere. Get to be home more often.</p> | | | |
| | | | | | | <p>S 130. What do you like least about the program?</p> <p>Tech support: when my laptop breaks it takes a long time to get it fixed. Homework No complaints. I need help with reading. Nothing, but would like more field trips. Not much. I like it all.</p> | | | |
| | | | | | <p>5 0 1 0 0</p> | <p>S 131. How satisfied are you with your special education supports/services?</p> <p>Very Somewhat A Little Not at All Don't Know</p> | | | |
| | | | | | | <p>S 132. What do you like best about the special education supports/services?</p> <p>Don't use the support very much, like to work on my own. Extra time given for assignment completion. I can ask for help & actually get it when I ask. I can re-do assignments & there are people who can help. Very nice, sweet & kind. I like it ok. I'm pretty smart in math, get help in social situations.</p> | | | |
| | | | | | | <p>S 133. What do you like least about the special education supports/services?</p> <p>Don't know. Nothing Nothing. No complaints. Nothing Nothing Not much.</p> | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----------------------|---|--|----------------------------|----------------|
| | | | | | 0 3 0 0 3 | 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 | | | |
| 1 | 5 | 0 | 0 | | | S 135. Do you participate in any extra-curricular activities? | | | |
| | | | | | | S 136. If yes, which ones Dance class, basketball. | | | |
| | | | | | | S 137. If no, why not Would rather have a job & work, currently looking for a job. Not interested. I am busy with my family. Nothing I really like. There is nothing for me close to home. | | | |
| 4 | 2 | | 0 | | | 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 | | | |
| 1 | 0 | | 5 | | | S 140. Do you have a post secondary transition program? Other | | | |
| 1 | 1 | | 4 | | | S 141. Do you have an employment transition program? Other | | | |
| 1 | 1 | | 4 | | | S 142. Do you have a community living transition program? Other | | | |
| 1 | 1 | | 4 | | | S 143. Did you assist in the development of the transition program? Other | | | |
| 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 | | | |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|---|---|-------------------------|-------------|
| | | | 0 | | | S 146. Which of the following agencies participate in your IEP development? a. Office of Vocational Rehabilitation e. None g. Don't Know | | | |
| 1 | 1 | | 2 | | | S 147. If any agency participated in your IEP did they assist you or provide services? Other | | | |
| | | | | | | S 148. Comments OVR will help me after high school. | | | |
| 3 | 3 | 0 | 0 | | | S 149. Do you participate in any activities in the community? | | | |
| | | | | | | S 150. If yes, which ones? Church youth group, volunteers, conferences, working with family. YMCA. Community trips. Church | | | |
| | | | | | | S 151. If no, why not? Wants to get a job & work. I don't want to. | | | |
| | | | | | | S 152. Are there any other agencies that could help you within the community? I don't know. No Don't 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 |
|---|---|----|----|---------|-----|--|--|---|-------------|
| | | | | | | LEA graduation rate is below the state rate. | LEA will provide training opportunities to staff and program changes to improve graduation rates. Those include increasing credit recovery courses, increase pull out learning support, monitoring attendance, adjust school year to more traditional pacing, and increase program offerings. Evidence of Change: BSE advisor will review graduation rates for signs of improvement toward the state rate and determine a need for additional improvement plans. | 06/30/2017 LEA, IU 27 TAC, State-wide IUs, CTCs, OVR Early Reach Coordinator, service providers, technical schools, universities, and community colleges, PaTTAN consultants, and BSE staff as needed. | 05/22/2017 |
| | | | | | | LEA drop out rate is above the state rate. | LEA will provide training opportunities to staff and program changes to reduce drop out rates. Those include increasing credit recovery courses, increase pull out learning support, monitoring attendance, adjust school year to more traditional pacing, hold truancy elimination plan meetings with families and increase program offerings. Evidence of Change: BSE adviser will review drop out rates for signs of improvement toward the state rate and determine the need for additional improvement plans. | 06/30/2017 LEA, IU 27 TAC, State-wide IUs, CTCs, OVR Early Reach Coordinator, service providers, technical schools, universities, and community colleges, PaTTAN consultants, and BSE staff as needed. | 05/22/2017 |

| Y | N | NA | DK | Not Obs | % # | Citation | Required Corrective Action Evidence of Change | Timelines and Resources | Closed Date |
|---|---|----|----|---------|-----|---|--|---|----------------|
| | | | | | | LEA participation rate for students taking the PSSA and PASA is below the state rate. | LEA will improve the participation rate of students in special education taking state assessments. The LEA has added a position of Special Education Assessment Coordinator to increase communication to families in advance regarding scheduling testing times. The LEA will utilize the entire testing window for testing and make up sessions, all special education teachers will travel across the state to one of 31 testing sites to increase the opportunities for participation in group testing and individual testing sessions. Evidence of Results: BSE advisor will review the participation rate of special education students in state assessments for signs of improvement and determine the need for additional improvement plans. | 06/30/2017 LEA, IU 27 TAC, PaTTAN Consultants and BSE staff as needed. | 05/22/2017 |

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

Division of Federal Programs
Consolidated Program Review

2017-2018 School Year

Pennsylvania Cyber CS
652 Midland Avenue
Midland, PA 15059

LEA Level Monitoring

| | <u>Name</u> | <u>Phone Number</u> | Check if Interviewed |
|---|-----------------|---------------------|-------------------------------------|
| Superintendent: | Brian Hayden | 724-643-1180 | <input checked="" type="checkbox"/> |
| Business Manager: | Matthew Schulte | 724-643-1180 | <input checked="" type="checkbox"/> |
| Title I Coordinator: | Cheryl Roknich | 724-888-7865 | <input checked="" type="checkbox"/> |
| Title II Part A Coordinator: | Cheryl Roknich | 724-888-7865 | <input checked="" type="checkbox"/> |
| Title III Coordinator: | | | <input type="checkbox"/> |
| Title IV Part A Coordinator: | Cheryl Roknich | 724-888-7865 | <input checked="" type="checkbox"/> |
| Ed-Flex Waiver Review Coordinator: | | | <input type="checkbox"/> |
| Title VI-B REAP Coordinator: | | | <input type="checkbox"/> |

Program(s) Reviewed:

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

Program Reviewer(s): Jerry Slamecka

Program Review Date: 04/27/2018

Title I

Component I: Appropriately State Certified

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

Section 1112(c)(6)

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | |
|---|-------------------------------------|--------------------------|--------------------------|---|---------------------|---|------------------|---|
| 1. Teachers and paraprofessionals working in a Title I and Title II program are appropriately state certified. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> List of staff working in the Title I and Title II program and their certifications <input type="checkbox"/> Samples of valid level 1 or 2 certificates with appropriate content areas aligned with class schedules. <input type="checkbox"/> Emergency permits unacceptable except for charter schools 25% rule <input type="checkbox"/> Report generated by the LEA data system on staff qualifications | | <table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1556 459 2003 508">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1556 511 2003 716"> 4/30/2018 4:18:09 PM Monitor Jerry Slamecka PIMS data shows that all staff members are appropriately state certified. </td> </tr> </tbody> </table> | Monitor Comments | 4/30/2018 4:18:09 PM Monitor Jerry Slamecka PIMS data shows that all staff members are appropriately state certified. |
| Monitor Comments | | | | | | | | |
| 4/30/2018 4:18:09 PM Monitor Jerry Slamecka PIMS data shows that all staff members are appropriately state certified. | | | | | | | | |
| | | | | | | | | |
| If you have additional comments to make about this section, enter them here: | | | | | | | | |

Component II: Equity Plan

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

Section 1111(g)(1)(B)

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|---|-------------------------------------|--------------------------|--------------------------|---|---------------------|----------|
| 1. The LEA has developed an Equity plan that assures, through the implementation of various strategies, poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers in Title I schools. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Equity Plan <input type="checkbox"/> Documentation of annual review of Equity Plan <input type="checkbox"/> Teachers are reassigned, if applicable <input type="checkbox"/> Changes to union contract are made, if applicable <input type="checkbox"/> Sample class schedules with applicable staff and student percentages | | |
| | | | | | | |
| If you have additional comments to make about this section, enter them here: | | | | | | |

Component III: Foster Care

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

Section 1111(g)(1)(E)

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | | | |
|--|--------------------------|--------------------------|-------------------------------------|--|---------------------|--|-------------------|--|------------------|--|
| 1. The LEA developed transportation procedures for students in foster care. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> Written transportation procedures | | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1440 380 2003 431" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1440 431 2003 643"> <p>4/9/2018 3:21:19 PM Federal Programs Coordinator Cheryl Roknich We are an online school. We do not provide transportation for any students.</p> </td> </tr> <tr> <th data-bbox="1440 643 2003 695" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1440 695 2003 868"> <p>4/30/2018 4:19:53 PM Monitor Jerry Slamecka As a cyber school, no students are not transported to the school.</p> </td> </tr> </tbody> </table> | District Comments | <p>4/9/2018 3:21:19 PM Federal Programs Coordinator Cheryl Roknich We are an online school. We do not provide transportation for any students.</p> | Monitor Comments | <p>4/30/2018 4:19:53 PM Monitor Jerry Slamecka As a cyber school, no students are not transported to the school.</p> |
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| <p>4/30/2018 4:19:53 PM Monitor Jerry Slamecka As a cyber school, no students are not transported to the school.</p> | | | | | | | | | | |
| | | | | | | | | | | |
| If you have additional comments to make about this section, enter them here: | | | | | | | | | | |

Component IV: Parent and Family Engagement

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

Section 1116(a)(1-3)

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|--------------|-----|---------|-----|--------------------------------------|---------------------|----------|
|--------------|-----|---------|-----|--------------------------------------|---------------------|----------|

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | |
|--|-----|---------|-----|---|---------------------|--|------------------|--|
| <p>1. LEA has a written Parent and Family Engagement policy and evidence that it is reviewed and updated annually. Required Components:</p> <p>states how the LEA involves parents in the joint development of the Title I Plan (Title I Application)</p> <p>states how the LEA provides the coordination, technical assistance, and other support necessary to assist and build the capacity of all participating schools within the LEA in planning and implementing effective parent involvement and described in Section 1118(e) parent and family involvement activities to improve student academic achievement and school performance</p> <p>states how the LEA coordinates and integrates parent and family engagement strategies under this part with parent and family engagement strategies, with other relevant Federal, State, and local laws and programs</p> <p>states how the LEA conducts with parents an annual evaluation of the content and effectiveness of the parent and family engagement policy in improving the academic quality of all school served under this part, including identifying</p> <ul style="list-style-type: none"> - barriers to greater participation in activities, - the needs of parents and family members to assist with the learning of their children, including engaging with school personnel and teachers - Strategies to support successful school and family interactions <p>use the findings of the evaluation to design evidence based strategies for more effective parental involvement, and how to revise, if necessary, the parent and family engagement policies</p> <p>involve parents in the activities of the Title I schools</p> | ☑ | ☐ | ☐ | <p>☑ LEA Parent and Family Engagement policy, parent meeting agenda and sign in sheet and evidence of distribution, examples - website posting, handbook, mailing, etc.</p> | | <table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1556 126 2003 180">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1556 180 2003 459"> <p>4/30/2018 4:22:42 PM</p> <p>Monitor Jerry Slamecka</p> <p>The LEA policy was on the agenda for review at the Title I meeting held on October 30, 2017. Sign-in sheets were available.</p> </td> </tr> </tbody> </table> | Monitor Comments | <p>4/30/2018 4:22:42 PM</p> <p>Monitor Jerry Slamecka</p> <p>The LEA policy was on the agenda for review at the Title I meeting held on October 30, 2017. Sign-in sheets were available.</p> |
| Monitor Comments | | | | | | | | |
| <p>4/30/2018 4:22:42 PM</p> <p>Monitor Jerry Slamecka</p> <p>The LEA policy was on the agenda for review at the Title I meeting held on October 30, 2017. Sign-in sheets were available.</p> | | | | | | | | |

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | |
|--|-------------------------------------|--------------------------|--------------------------|--|---------------------|---|------------------|--|
| 2. Each LEA shall reserve at least one percent of its Title I allocation to assist schools to carry out the activities in this section, unless the LEA receives less than \$500,000 in Title I funds. (This can be marked N/A in the LEA receives less than \$500,000 in Title I funds.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Consolidated Application, Reservation of Funds | | | | |
| 3. Parents and family members of Title I students shall be involved in the decisions regarding how funds reserved are allotted for parental involvement activities. (This can be marked N/A if the LEA did not reserve funds for Parent and Family Engagement) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Agendas and sign in sheets demonstrating parents were included in the decision on how to use the set aside | | <table border="1"> <thead> <tr> <th data-bbox="1556 368 2003 418">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1556 418 2003 735"> 4/30/2018 4:24:13 PM Monitor Jerry Slamecka The funding for parent and family involvement was on the agenda for review at the Title I meeting held on October 30, 2017. Sign-in sheets were available. </td> </tr> </tbody> </table> | Monitor Comments | 4/30/2018 4:24:13 PM Monitor Jerry Slamecka The funding for parent and family involvement was on the agenda for review at the Title I meeting held on October 30, 2017. Sign-in sheets were available. |
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| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | |
|---|-----|---------|-----|---|---------------------|--|------------------|--|
| <p>4. If the LEA receives \$500,000 or more in Title I funds, the set aside funds shall be used to carry out activities and strategies consistent with LEA parent and Family Engagement Policy, including at least one of the following;</p> <ul style="list-style-type: none"> - Supporting schools and nonprofit organizations in providing professional development for LEA and school personnel regarding parent and family engagement strategies - Supporting programs that reach parents and family members at home, in the community, and at school - Disseminating information on best practices focused on parent and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents and family members - Collaborating, or providing subgrants to schools to enable such schools to collaborate with community-based or other organizations or employers with a record of success in improving and increasing parent and family engagement - Engaging in any other activities and strategies that the LEA determines are appropriate and consistent with the Parent and Family Engagement (This can be marked N/A if the LEA received less than \$500,000 in Title I funds.) | ☑ | ☐ | ☐ | <p>☑ LEA Parent and Family Engagement policy, parent meeting agenda and sign in sheet</p> | | <table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1556 131 2003 180" style="text-align: center;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1556 180 2003 391"> <p>4/30/2018 4:25:17 PM Monitor Jerry Slamecka Parent and family engagement activities seem appropriate for this school.</p> </td> </tr> </tbody> </table> | Monitor Comments | <p>4/30/2018 4:25:17 PM Monitor Jerry Slamecka Parent and family engagement activities seem appropriate for this school.</p> |
| Monitor Comments | | | | | | | | |
| <p>4/30/2018 4:25:17 PM Monitor Jerry Slamecka Parent and family engagement activities seem appropriate for this school.</p> | | | | | | | | |
| <p>5. LEA must conduct an annual evaluation of the content and effectiveness of the parent and family engagement policy use the findings of the evaluation to design evidence-based strategies for more effective parental involvement, and to revise, if necessary, the parent and family engagement policies.</p> | ☑ | ☐ | ☐ | <p>☐ Agendas and sign in sheets from meeting with parents to discuss the evaluation</p> <p>☑ Surveys and collated results to demonstrate evaluation process</p> | | | | |

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

Component V: Schoolwide Programs

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

Section 1114

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

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | | | |
|--|-------------------------------------|--------------------------|--------------------------|--|---------------------|--|-------------------|--|------------------|--|
| 1. The LEA is consolidating funds (state, local, and federal) in the Schoolwide program. (If not applicable, mark N/A) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Financial reports | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th data-bbox="1283 505 2003 553" style="text-align: center;">District Comments</th> </tr> <tr> <td data-bbox="1283 553 2003 695"> <p>4/9/2018 3:25:35 PM Federal Programs Coordinator Cheryl Roknich We do not consolidate state, local and federal funds.</p> </td> </tr> <tr> <th data-bbox="1283 695 2003 743" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1283 743 2003 992"> <p>4/30/2018 4:28:19 PM Monitor Jerry Slamecka This was marked as NA by the LEA. However, the LEA did consolidate part of its Title II funding into Title I which was approved on the Consolidated Application. So it has been changed to met.</p> </td> </tr> </table> | District Comments | <p>4/9/2018 3:25:35 PM Federal Programs Coordinator Cheryl Roknich We do not consolidate state, local and federal funds.</p> | Monitor Comments | <p>4/30/2018 4:28:19 PM Monitor Jerry Slamecka This was marked as NA by the LEA. However, the LEA did consolidate part of its Title II funding into Title I which was approved on the Consolidated Application. So it has been changed to met.</p> |
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| If you have additional comments to make about this section, enter them here: | | | | | | | | | | |

Component VI: Nonpublic Schools

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

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

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

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

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

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

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

Fiscal monitoring includes, but is not limited to:

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

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

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

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

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | |
|--|---|-------------------------------------|--------------------------|--------------------------|--|---------------------|---|-------------------------|---|
| 1. Audits The SEA ensures that the State and the LEAs are audited annually, if required, and that all corrective actions identified through this process are fully implemented Uniform Grants Guidance Section 200.501 | 1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Two most recent audit reports (federal programs only) <input type="checkbox"/> LEA response to findings <input type="checkbox"/> PDE follow-up review of findings <input type="checkbox"/> Independent auditor report shows that LEA has completed all corrective actions | | <table border="1"> <tr> <td>Monitor Comments</td> </tr> <tr> <td>4/30/2018 4:29:34 PM Monitor Jerry Slamecka Copies of the two most recent audits show no findings for federal programs.</td> </tr> </table> | Monitor Comments | 4/30/2018 4:29:34 PM Monitor Jerry Slamecka Copies of the two most recent audits show no findings for federal programs. |
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| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|---|---|-------------------------------------|--------------------------|--------------------------|---|---------------------|---|
| 2. Equipment and Related Property UGG Sec. 200.313 | 1. LEA maintains Inventory records, purchase orders and receipts for equipment (over \$1500) purchased and Computing Devices and Special Purpose Equipment (\$300 - \$1499) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Inventory list of items purchased with Title I A and D, Title II, Title III, and Title IV | | |
| | 2. LEA conducts a physical inventory of all items every two years | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Documentation that physical inventory was conducted within the last two years | | District Comments 4/9/2018 3:29:11 PM Federal Programs Coordinator Cheryl Roknich These were new purchases this school year. |
| 3. Obligating Funds UGG Sec. 200.309 | 1. LEA began obligating funds on or after the programs approved date | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Documentation that program funds were not spent prior to program approval date | | Monitor Comments 4/30/2018 4:31:15 PM Monitor Jerry Slamecka the approval letter indicates July 1, 2017 as the start date. No funds were obligated prior to July 1, 2017 according to financial records provided. |
| 4. Record Retention UGG Sec. 200.333 | 1. Federal program records are maintained for a period of 7 years (current year plus 6 prior) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Documentation that records are maintained for a period of seven years | | |

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | |
|--|--|-------------------------------------|--------------------------|--------------------------|---|---------------------|---|------------------|--|
| 5. Performance Goal Reporting Verification UGG 200.328 | 1. LEA has submitted the Performance Goal Output Report for Title I, Title ID, and/or Title III Immigrant and EL, where applicable. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Consolidated Application, Performance Goal Output Report in Title I, Title ID, and/or Title III Immigrant and EL. | | <table border="1"> <thead> <tr> <th data-bbox="1680 134 2003 180">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1680 185 2003 531"> 4/30/2018 4:33:29 PM Monitor Jerry Slamecka The Performance Goal Output Report was dated November 30, 2017 and data reports to support the report were provided. </td> </tr> </tbody> </table> | Monitor Comments | 4/30/2018 4:33:29 PM Monitor Jerry Slamecka The Performance Goal Output Report was dated November 30, 2017 and data reports to support the report were provided. |
| Monitor Comments | | | | | | | | | |
| 4/30/2018 4:33:29 PM Monitor Jerry Slamecka The Performance Goal Output Report was dated November 30, 2017 and data reports to support the report were provided. | | | | | | | | | |
| | 2. Backup documentation exists for the performance goal report that aligns with the data indicated in the goals that would be used to determine success. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Data reports/summaries | | | | |

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|--|---|-------------------------------------|--------------------------|--------------------------|--|---------------------|----------|
| <p>6. Conflict of Interest UGG Sec 200.112</p> | <p>1. Conflict of Interest Requirement - the non-federal entity must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with the applicable Federal awarding agency policy, which includes:</p> <p>Standards of Conduct - (covering conflicts of interest when governing the actions of its employees engaged in the selection award and administration of contracts)</p> <p>Organizational Conflicts- (relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization)</p> <p>Disciplinary Actions- (actions taken against an individual who violates the standards of conduct)</p> <p>Mandatory Disclosure- (potential conflict disclosed in writing)</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p><input checked="" type="checkbox"/> Board Approved policy,</p> <p><input type="checkbox"/> self-disclosure form,</p> <p><input type="checkbox"/> resolution form or other evidence of how it was resolved (waived, or disciplinary actions taken)</p> | | |

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

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | | | |
|--|--|--------------------------|--------------------------|-------------------------------------|--|---------------------|--|-------------------|--|------------------|--|
| 8. Procurement UGG Sec 200.300 | 1. Procurement the LEA maintains purchasing procedures Micro-purchases (purchase up to \$3,500) Small Purchase (between \$3,500-\$150,000) Sealed Bids (purchases over \$150,000 with formal advertising) Competitive Proposals (more than one source submitting a proposal) Non-competitive Proposals i.e. Sole Source (Solicitation of a proposal from only one source) Note: if opting to take procurement extension mark N/A, and answer question 9. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> Procurement procedures exist and include the specific procedures to be followed internally for the five procurement levels <input type="checkbox"/> Evidence that procurement procedures were followed for 3-5 tested random expenditures. | | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1673 126 2009 180" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1673 183 2009 461"> 4/9/2018 3:32:13 PM Federal Programs Coordinator Cheryl Roknich We opted to take the procurement extension until July 1, 2018. </td> </tr> <tr> <th data-bbox="1673 464 2009 518" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1673 521 2009 748"> 4/30/2018 4:34:37 PM Monitor Jerry Slamecka The LEA is using the procurement extension until July 1, 2018. </td> </tr> </tbody> </table> | District Comments | 4/9/2018 3:32:13 PM Federal Programs Coordinator Cheryl Roknich We opted to take the procurement extension until July 1, 2018. | Monitor Comments | 4/30/2018 4:34:37 PM Monitor Jerry Slamecka The LEA is using the procurement extension until July 1, 2018. |
| District Comments | | | | | | | | | | | |
| 4/9/2018 3:32:13 PM Federal Programs Coordinator Cheryl Roknich We opted to take the procurement extension until July 1, 2018. | | | | | | | | | | | |
| Monitor Comments | | | | | | | | | | | |
| 4/30/2018 4:34:37 PM Monitor Jerry Slamecka The LEA is using the procurement extension until July 1, 2018. | | | | | | | | | | | |

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|---|--|-------------------------------------|--------------------------|--------------------------|---|---------------------|----------|
| 9. Procurement extension EDGAR 80.36 | 1. Procurement the LEA must still maintain procurement procedures using more restrict thresholds: Any expenditure under \$100,000 price or rate quotes obtained by adequate number of qualified sources Bids obtained for costs over \$100,000 Note: if opting not to take procurement extension mark N/A, and answer question 8. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Procurement procedures exist and include the specific procedures to be followed internally for the five procurement levels and documentation that LEA is taking the Procurement extension | | |

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|--|---|-------------------------------------|--------------------------|--------------------------|--|---------------------|----------|
| <p>10. Cash Management UGG Sec 200.305</p> | <p>1. Cash Management the District must maintain written procedures to implement the following cash management requirements:</p> <p>Reimbursements explain what happens if the District is initially charging federal grant expenditures to nonfederal funds</p> <p>Advances explain what happens if the District receives advance payments of federal grant funds</p> <p>Interest explain how the District will manage interest earned on federal grant awards</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p><input checked="" type="checkbox"/> Procedures are available that address the three components</p> <p><input type="checkbox"/> Evidence that LEA returned interest earned in excess of \$500 to federal government, if applicable</p> | | |

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|--|--|-------------------------------------|--------------------------|--------------------------|--|---------------------|----------|
| <p>11. Travel Reimbursement</p> <p>UGG Sec 200.474</p> | <p>1. Travel the District must have written travel policies for travel costs to be allowable</p> <p>Types of travel (single day, overnight or out-of-state)</p> <p>What expenses may be reimbursed (food, lodging, transportation, airfare)</p> <p>What type of documentation is needed for reimbursement (pre-approval travel form, receipts, post travel form)</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p><input checked="" type="checkbox"/> Board approved policies available for review</p> <p><input type="checkbox"/> Samples of travel requests reviewed followed policy</p> <p><input type="checkbox"/> Prior written approval was obtained by PDE for out of state travel</p> | | |

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|---|---|-------------------------------------|--------------------------|--------------------------|--|---------------------|----------|
| 12. Prior Written Approval for Various Expenditures | <p>1. LEA must obtain prior written approval for the following expenditures:</p> <p>Salaries of Administrative Staff (Clerical and Federal Program Coordinators) (200.413(c))</p> <p>Out of State Travel for workshops/conferences (200.474)</p> <p>Entertainment Costs (200.438)</p> <p>Equipment (200.439)</p> <p>Student Activity Costs</p> <p>Memberships, subscriptions, and Professional Activities (200.454)</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p><input checked="" type="checkbox"/> Items were included in approved consolidated application budgets and/or narratives</p> <p><input type="checkbox"/> Emails or other correspondence with regional coordinator requesting and receiving approval for expenditures.</p> | | |

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|--|--|--------------------------|--------------------------|-------------------------------------|--|---------------------|---|
| <p>13. Carryover</p> <p>The LEA complies with the carryover provisions of Title I.</p> <p>Sec. 1127 ESEA</p> | <p>1. LEAs with Title I allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to next unless the SEA has waived the limitation (allowable once every 3-year cycle if the SEA believes the request is reasonable and necessary</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <p><input type="checkbox"/> Consolidated Application Carryover section</p> <p><input type="checkbox"/> Waiver request and Carryover Waiver Approval Letter</p> | | <p style="text-align: center;">District Comments</p> <p>4/9/2018 3:36:01 PM Federal Programs Coordinator Cheryl Roknich We did not carry over funds from last year.</p> <p style="text-align: center;">Monitor Comments</p> <p>4/30/2018 4:35:30 PM Monitor Jerry Slamecka The LEA did not carry over funds from the prior year.</p> |
| <p>14. Rank Order</p> <p>The LEA ensures that it complies with the requirements of Title I when allocating funds to eligible school attendance areas or schools in rank order of poverty based on the number of children from low-income families who reside in an eligible school attendance area.</p> <p>Sec. 1007 ESEA, amends Sec. 1113 ESEA</p> | <p>1. The LEA is serving all buildings over 75% low-income, regardless of grade span, in rank order. Buildings below 75% can be served in rank order in two manners, either still in rank order regardless of grade span, or by rank order within grade span"</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <p><input type="checkbox"/> Consolidated Application, Selection of Schools</p> | | <p style="text-align: center;">District Comments</p> <p>4/9/2018 3:37:06 PM Federal Programs Coordinator Cheryl Roknich As a charter school, we are only one school and district.</p> <p style="text-align: center;">Monitor Comments</p> <p>4/30/2018 4:36:51 PM Monitor Jerry Slamecka The LEA consists of one k-12 school with no overlapping grade spans.</p> |

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|-------------|---|--------------------------|--------------------------|-------------------------------------|--|---------------------|---|
| | <p>2. Buildings above 75% low-income must be served and can only not be served after written approval has been established by PDE. The same analysis should occur for buildings below 75% regardless of grade span when that ranking methodology is chosen, and when the ranking by grade span methodology is chosen then this analysis should occur within any established grade span.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <p><input type="checkbox"/> Consolidated Application, Selection of Schools</p> | | <p style="text-align: center;">District Comments</p> <p>4/9/2018 3:37:25 PM Federal Programs Coordinator Cheryl Roknich As a charter school, we are only one school and district.</p> <p style="text-align: center;">Monitor Comments</p> <p>4/30/2018 4:36:58 PM Monitor Jerry Slamecka The LEA consists of one k-12 school with no overlapping grade spans.</p> |
| | <p>3. High schools (grades 9-12) may be served out of rank order at the discretion of the LEA. In this case, any High School that is over 50% low-income shall be treated and ranked as if it is at the 75% low-income level. In this manner a High School would have to be served in rank order regardless of grade span as it would be considered to be at the 75% level.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <p><input type="checkbox"/> Consolidated Application, Selection of Schools</p> | | <p style="text-align: center;">District Comments</p> <p>4/9/2018 3:37:38 PM Federal Programs Coordinator Cheryl Roknich As a charter school, we are only one school and district.</p> <p style="text-align: center;">Monitor Comments</p> <p>4/30/2018 4:37:08 PM Monitor Jerry Slamecka The LEA consists of one k-12 school with no overlapping grade spans.</p> |

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|---|--|-------------------------------------|--------------------------|-------------------------------------|---|---------------------|---|
| | 4. Allocations to each eligible school remain in rank order per the method established during the Consolidated Application submission and as analyzed in the bullets above, however variance in per pupil expenditure may vary and may only be in an anticipated format as this analysis is occurring mid-year | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> The Title I budget, including specific salary and benefits for personnel and supply orders for actual and anticipated expenditures, must be used for this analysis | | <p align="center">District Comments</p> <p>4/9/2018 3:38:00 PM Federal Programs Coordinator Cheryl Roknich As a charter school, we are only one school and district.</p> <p align="center">Monitor Comments</p> <p>4/30/2018 4:48:58 PM Monitor Jerry Slamecka The LEA consists of one k-12 school with no overlapping grade spans.</p> |
| | 5. Pre-kindergarten children are excluded from the poverty count of any school | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> PIMS Report on Economically Disadvantaged | | |
| <p>15. Supplement/Supplant</p> <p>The LEA ensures that Title funds are used only to supplement or increase non-Federal sources used for the education of participating students and not to supplant funds from non-Federal sources.</p> <p>Sec. 1012 of ESSA amending Sec. 1118 of ESEA</p> | 1. LEA approved budget and records of expenditures of Title funds at the district level match. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Title I A and D, Title II and Title III, and Title IV budgets <input type="checkbox"/> LEA budget <input type="checkbox"/> Statement of Expenditures for Title I A and D, Title II, Title III, and Title IV <input type="checkbox"/> Documentation of LEA methodology for allocating state and local funds to buildings. | | |

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | | | |
|--|--|-------------------------------------|--------------------------|-------------------------------------|---|---------------------|--|--------------------------|--|-------------------------|--|
| | 2. For Schoolwide Programs Funds should add to (supplement) and not replace (supplant) state and local funds in the building. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Statement of federal, state and local allocations for past two years <input type="checkbox"/> Federal expenditures match Schoolwide Plan activities <input checked="" type="checkbox"/> MOE letter <input type="checkbox"/> Documentation of LEA methodology for allocating state and local funds to buildings. | | | | | | |
| | 3. For Targeted Assistance Programs Funds should add to (supplement) and not replace (supplant) state and local funds in the building. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> Federal expenditures match Consolidated Application <input type="checkbox"/> Documentation of LEA methodology for allocating state and local funds to buildings. <input type="checkbox"/> Evidence of intent of Title I being met through availability of services to students at-risk of failing. | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="background-color: #e0e0e0; text-align: center;">District Comments</td> </tr> <tr> <td>4/9/2018 3:39:49 PM Federal Programs Coordinator Cheryl Roknich We are not a targeted school, we are schoolwide.</td> </tr> <tr> <td style="background-color: #e0e0e0; text-align: center;">Monitor Comments</td> </tr> <tr> <td>4/30/2018 4:40:01 PM Monitor Jerry Slamecka Pa. Cyber Charter School is a school wide program.</td> </tr> </table> | District Comments | 4/9/2018 3:39:49 PM Federal Programs Coordinator Cheryl Roknich We are not a targeted school, we are schoolwide. | Monitor Comments | 4/30/2018 4:40:01 PM Monitor Jerry Slamecka Pa. Cyber Charter School is a school wide program. |
| District Comments | | | | | | | | | | | |
| 4/9/2018 3:39:49 PM Federal Programs Coordinator Cheryl Roknich We are not a targeted school, we are schoolwide. | | | | | | | | | | | |
| Monitor Comments | | | | | | | | | | | |
| 4/30/2018 4:40:01 PM Monitor Jerry Slamecka Pa. Cyber Charter School is a school wide program. | | | | | | | | | | | |

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|--|---|-------------------------------------|--------------------------|--------------------------|--|---------------------|---|
| <p>16. Comparability</p> <p>The LEA complies with the comparability provisions of Title I.</p> <p>Sec 1120A(c)</p> | <p>1. Title I Comparability Report comparing Title I schools to non-Title I schools reported to SEA annually in Pennsylvania and submitted by November 15</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p><input type="checkbox"/> Detailed Data Sheet and Assurance page</p> <p><input type="checkbox"/> Support data housed at the LEA (individual school lists with staff names attached to the positions counted and excluded)</p> <p><input checked="" type="checkbox"/> Assurance page for those LEAs that are exempt</p> | | <p>Monitor Comments</p> <p>4/30/2018 4:41:27 PM</p> <p>Monitor Jerry Slamecka</p> <p>The Comparability Report was dated October 4, 2017 and was reviewed along with the worksheet.</p> |
| <p>17. Maintenance of Effort (MOE)</p> | <p>1. LEAs combined fiscal effort per student on the aggregate expenditures of the LEA from the preceding year must not be less than 90% of the second preceding year</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p><input checked="" type="checkbox"/> Maintenance of Effort Letter indicating compliance/non-compliance</p> | | <p>Monitor Comments</p> <p>4/30/2018 4:41:51 PM</p> <p>Monitor Jerry Slamecka</p> <p>The MOE letter was dated September 29, 2017.</p> |
| <p>18. Compliance to Reservations</p> <p>The LEA complies with requirements regarding the reservation of funds.</p> <p>Sec. 1113 ESEA, 42 U.S.C 11432</p> <p>Sec. 9103</p> | <p>1. The LEA has reserved funds for Homeless students at both Title I served and non-Title I served buildings. This is a district-level reservation.</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p><input type="checkbox"/> Consolidated Application Reservation of Funds page</p> <p><input checked="" type="checkbox"/> Consolidated Application Title I budget</p> <p><input type="checkbox"/> Statement of expenditures for homeless</p> | | |

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|-------------|---|--------------------------|--------------------------|-------------------------------------|---|---------------------|---|
| | 2. LEA reserved appropriate funds for Neglected Institution served. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> Consolidated Application Reservation of Funds page <input type="checkbox"/> Consolidated Application Title I budget <input type="checkbox"/> Statement of expenditures for Neglected Institution | | <p>District Comments</p> <p>4/9/2018 3:42:04 PM Federal Programs Coordinator Cheryl Roknich We do not serve any Neglected Institutions.</p> <p>Monitor Comments</p> <p>4/30/2018 4:42:31 PM Monitor Jerry Slamecka The LEA does not serve any neglected institutions.</p> |
| | 3. The LEA has reserved funds for Foster students at both Title I served and non-Title I served buildings. This is a district-level reservation. (If not used, select NA) | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> Consolidated Application Reservation of Funds page <input type="checkbox"/> Consolidated Application Title I budget <input type="checkbox"/> Statement of expenditures for Foster | | <p>District Comments</p> <p>4/9/2018 3:43:21 PM Federal Programs Coordinator Cheryl Roknich We did not use any federal funds for Foster students.</p> <p>Monitor Comments</p> <p>4/30/2018 4:44:52 PM Monitor Jerry Slamecka The LEA does not use any federal funds to support foster children. Funds come from the local budget.</p> |

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | | | |
|---|--|-------------------------------------|--------------------------|-------------------------------------|--|---------------------|---|--------------------------|---|-------------------------|--|
| | 4. If LEA has indicated the use of the Salary and Fringe Benefit set-aside on the Reservation of Funds worksheet, does documentation exist to show how the calculation was derived and shows how the set-aside amount was allocated back to the appropriate Title I school? (If not used, select NA) | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> Consolidated Application Reservation of Funds <input type="checkbox"/> Spreadsheet demonstrating calculations | | <table border="1"> <tr> <td data-bbox="1680 131 2003 175">District Comments</td> </tr> <tr> <td data-bbox="1680 178 2003 459"> 4/9/2018 3:45:00 PM Federal Programs Coordinator Cheryl Roknich We do not use the salary and fringe benefit differential. </td> </tr> <tr> <td data-bbox="1680 462 2003 506">Monitor Comments</td> </tr> <tr> <td data-bbox="1680 509 2003 755"> 4/30/2018 4:43:12 PM Monitor Jerry Slamecka THE LEA does not use the salary and fringe benefit differential. </td> </tr> </table> | District Comments | 4/9/2018 3:45:00 PM Federal Programs Coordinator Cheryl Roknich We do not use the salary and fringe benefit differential. | Monitor Comments | 4/30/2018 4:43:12 PM Monitor Jerry Slamecka THE LEA does not use the salary and fringe benefit differential. |
| District Comments | | | | | | | | | | | |
| 4/9/2018 3:45:00 PM Federal Programs Coordinator Cheryl Roknich We do not use the salary and fringe benefit differential. | | | | | | | | | | | |
| Monitor Comments | | | | | | | | | | | |
| 4/30/2018 4:43:12 PM Monitor Jerry Slamecka THE LEA does not use the salary and fringe benefit differential. | | | | | | | | | | | |
| | 5. The LEA may reserve funds at the LEA-level for Priority and Focus schools and associated requirements. The LEA does NOT need to reserve 20% for Priority and Focus schools (only applies to those LEAs that set aside 20%, all others mark N/A) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Consolidated Application Reservation of Funds page <input type="checkbox"/> Statement of expenditures for interventions | | | | | | |

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | | | |
|--|--|-------------------------------------|--------------------------|-------------------------------------|--|---------------------|---|--------------------------|--|-------------------------|--|
| | <p>6. LEAs receiving more than \$500,000 in Title I funds have reserved a minimum of 1% of the allocation for parent and family engagement and have distributed a minimum of 90% of those funds to the school level. A LEA may reserve more than 1% of the allocation. The 90% building-level allocation rule is only applicable against the original 1%, not any percentage above</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p><input checked="" type="checkbox"/> Consolidated Application, Reservation of Funds</p> <p><input type="checkbox"/> Procedure for allocation of at least 90% of Parent and Family Engagement funds to the school level must be demonstrated and applicable expenditures provided as evidence of compliance</p> | | | | | | |
| <p>19. Title I, Part D Subpart 2: Sec. 1424</p> | <p>1. LEA spends Title I, Part D funds on allowable, supplemental, and educational activities at the selected delinquent institution(s)</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <p><input type="checkbox"/> Statement of expenditures for delinquent</p> | | <table border="1"> <thead> <tr> <th data-bbox="1680 649 2003 695">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1680 698 2003 977"> <p>4/9/2018 3:48:01 PM Federal Programs Coordinator Cheryl Roknich We are not a Title I, Part D school so this does not apply.</p> </td> </tr> <tr> <th data-bbox="1680 980 2003 1026">Monitor Comments</th> </tr> <tr> <td data-bbox="1680 1029 2003 1266"> <p>4/30/2018 4:45:40 PM Monitor Jerry Slamecka The LEA does not serve any delinquent institutions.</p> </td> </tr> </tbody> </table> | District Comments | <p>4/9/2018 3:48:01 PM Federal Programs Coordinator Cheryl Roknich We are not a Title I, Part D school so this does not apply.</p> | Monitor Comments | <p>4/30/2018 4:45:40 PM Monitor Jerry Slamecka The LEA does not serve any delinquent institutions.</p> |
| District Comments | | | | | | | | | | | |
| <p>4/9/2018 3:48:01 PM Federal Programs Coordinator Cheryl Roknich We are not a Title I, Part D school so this does not apply.</p> | | | | | | | | | | | |
| Monitor Comments | | | | | | | | | | | |
| <p>4/30/2018 4:45:40 PM Monitor Jerry Slamecka The LEA does not serve any delinquent institutions.</p> | | | | | | | | | | | |

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|---|---|--------------------------|--------------------------|-------------------------------------|--|---------------------|---|
| <p>20. Community Eligibility Provision (CEP) 7 CFR 245.9(f)(7)(iii)</p> | <p>1. Did your LEA have schools that participated in the Community Eligibility Provision (CEP) during the 16-17 SY? This is asked for 17-18 monitoring because data from the previous year is used for the current year Selection of Schools and Nonpublic Equitable Share data</p> <p>Note: If your LEA has schools that have adopted CEP for the first time during the 17-18 SY this answer is no.</p> <p>Note: If a no answer the remaining questions can be marked N/A.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> Consolidated Application Selection of Schools | | <p style="text-align: center;">District Comments</p> <p>4/9/2018 3:49:58 PM Federal Programs Coordinator Cheryl Roknich We are not a CEP/Community Eligibility Provision school.</p> <p style="text-align: center;">Monitor Comments</p> <p>4/30/2018 4:46:38 PM Monitor Jerry Slamecka The LEA does not use the CEP/Community Eligibility Provision.</p> |
| | <p>2. Were all buildings in 16-17 CEP or were some CEP and others non-CEP? If all schools CEP, select MET. If not, select N/A, then discuss per bullet 3 how data was made uniform.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> Consolidated Application Selection of Schools | | <p style="text-align: center;">District Comments</p> <p>4/9/2018 3:51:12 PM Federal Programs Coordinator Cheryl Roknich We are not a CEP/Community Eligibility Provision school.</p> <p style="text-align: center;">Monitor Comments</p> <p>4/30/2018 4:46:47 PM Monitor Jerry Slamecka The LEA does not use the CEP/Community Eligibility Provision.</p> |

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|------------------------------------|--|-------------------------------------|--------------------------|-------------------------------------|---|---------------------|---|
| | 3. LEA has a data source/process that was used to ensure that CEP building low-income data was uniform with other non-CEP buildings and/or was equitable in regard to nonpublic schools | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> Consolidated Application Selection of Schools <input type="checkbox"/> The 1.6 multiplier was applied against CEP data from participating schools to make it uniform with traditional Free and Reduced Lunch data at non-CEP schools. <input type="checkbox"/> Raw CEP/Direct Certification (DC) data was utilized at all schools in a uniform manner without a multiplier and regardless of whether or not a school was CEP participating or not. <input type="checkbox"/> A survey that looked like the old Free and Reduced lunch survey but which made clear that it was not a requirement of the food subsidy program was sent to participating CEP schools. Non-CEP schools would use the traditional free and reduced forms. | | <p style="text-align: center;">District Comments</p> <p>4/9/2018 3:51:26 PM Federal Programs Coordinator Cheryl Roknich We are not a CEP/Community Eligibility Provision school.</p> <p style="text-align: center;">Monitor Comments</p> <p>4/30/2018 4:46:56 PM Monitor Jerry Slamecka The LEA does not use the CEP/Community Eligibility Provision.</p> |
| 21. Transferability Sec 5103(b) | 1. Up to 100% of Title II and IV funds can be transferred. Funds can be transferred into Title I and Title III but not out of either subprogram. Title IIA and IV can transfer between programs. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Expenditures aligned to transferred into subprogram <input checked="" type="checkbox"/> Consolidated Application, Transferability page | | <p style="text-align: center;">Monitor Comments</p> <p>4/30/2018 4:47:38 PM Monitor Jerry Slamecka \$264,327 of Title II funds were transferred into Title I.</p> |

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | | | |
|---|--|--------------------------|--------------------------|-------------------------------------|---|---------------------|--|-------------------|---|------------------|---|
| | 2. Evidence of Non-public school consultation to discuss transferred amounts | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> Agendas/sign in sheets <input type="checkbox"/> Emails <input type="checkbox"/> Other documentation to reflect consultation occurred | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th data-bbox="1675 131 2009 180" style="text-align: left;">District Comments</th> </tr> <tr> <td data-bbox="1675 183 2009 461"> 4/9/2018 3:53:03 PM Federal Programs Coordinator Cheryl Roknich We are a charter school so we have no non public schools. </td> </tr> <tr> <th data-bbox="1675 464 2009 513" style="text-align: left;">Monitor Comments</th> </tr> <tr> <td data-bbox="1675 516 2009 755"> 4/30/2018 4:48:26 PM Monitor Jerry Slamecka The cyber charter school does not serve any non-pub students. </td> </tr> </table> | District Comments | 4/9/2018 3:53:03 PM Federal Programs Coordinator Cheryl Roknich We are a charter school so we have no non public schools. | Monitor Comments | 4/30/2018 4:48:26 PM Monitor Jerry Slamecka The cyber charter school does not serve any non-pub students. |
| District Comments | | | | | | | | | | | |
| 4/9/2018 3:53:03 PM Federal Programs Coordinator Cheryl Roknich We are a charter school so we have no non public schools. | | | | | | | | | | | |
| Monitor Comments | | | | | | | | | | | |
| 4/30/2018 4:48:26 PM Monitor Jerry Slamecka The cyber charter school does not serve any non-pub students. | | | | | | | | | | | |
| If you have additional comments to make about this section, enter them here: | | | | | | | | | | | |

Component VIII: Supplement not Supplant

Sect. 1118(b)(2)

| Description | Requirements | Response | | | | Comments |
|---|--|--|---|---|--|----------|
| | | 1 | 2 | 3 | | |
| Methodology to Allocate State and Local Funds | 1. Federal funds must be used to supplement and in no case supplant state and local resources. LEAs must show methodology used to allocate State and local funds is the same as it would be in the absence of Title I funds. This is an LEA decision, and PDE does not prescribe methods. Please explain your methodology used at the LEA level to allocate funds equitable to schools despite Title I status. | When determining budgets for the expenditure of federal funds, meetings are held with multiple departments and stakeholders throughout the school, including members of the school's executive team to ensure that the expenses are aligned to the school's mission, vision, and strategic plan. Various data sources are reviewed to determine student, family, and staff needs. The school's Comprehensive Plan and Schoolwide Plan are also taken into account when determining how to appropriately utilize available funds. The determination to expend funds is based upon a decision/process in which expenditures will supplement current instructional practices in an effort to help increase student achievement. | | | | |

Comments

The LEA appears to meet all requirements for Title I. The Federal Programs Coordinator was well prepared for the visit. Documentation was well-organized and aligned to the Fedmonitor instrument.

Title II Part A

Component I: Title IIA Requirements

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

Sec. 2001

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | |
|--|-------------------------------------|--------------------------|--------------------------|--|---------------------|---|------------------|--|
| 1. The LEA provides evidence that Title II activities are data driven and that if data indicates a need in higher poverty schools, priority is given to these school(s) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Evidence of a needs assessment with data indicating large class sizes or justification for the types of professional development activities offered. | | | | |
| 2. The LEA provides evidence of stakeholder engagement in the development of Title II activities e.g. parents, community members, schools staff | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Meeting notices, agenda, sign-in sheets, invitations | | <table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>4/30/2018 4:54:15 PM Monitor Jerry Slamecka Title II activities were reviewed at the Parent Advisory Council meeting on Feb. 27, 2018.</td> </tr> </tbody> </table> | Monitor Comments | 4/30/2018 4:54:15 PM Monitor Jerry Slamecka Title II activities were reviewed at the Parent Advisory Council meeting on Feb. 27, 2018. |
| Monitor Comments | | | | | | | | |
| 4/30/2018 4:54:15 PM Monitor Jerry Slamecka Title II activities were reviewed at the Parent Advisory Council meeting on Feb. 27, 2018. | | | | | | | | |
| 3. All expenditures are supplemental in nature and do not supplant, or replace, activities the LEA is required to provide under state or local law, including board approved policy. Detailed list of ESSA-authorized activities: Teacher/principal evaluation. Recruitment and retention. Class size reduction. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Expenditure printouts indicating detailed Title II activities | | | | |

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

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|--|-------------------------------------|--------------------------|-------------------------------------|--|---------------------|---|
| 4. The LEA utilizes appropriately state certified teachers to reduce class size. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> Class-size reduction teacher rosters <input type="checkbox"/> List of CSR staff and their certifications <input type="checkbox"/> Copies of CSR teacher certificates (blackout social security numbers) | | <p style="text-align: center;">District Comments</p> <p>4/10/2018 11:31:41 AM Federal Programs Coordinator Cheryl Roknich The funds used for staff members under Title II were transferred to Title I for eligible Title I expenses.</p> <p style="text-align: center;">Monitor Comments</p> <p>4/30/2018 4:55:03 PM Monitor Jerry Slamecka Title II funds are not used for class size reduction.</p> |
| 3. LEA has submitted the Performance Goal Output Report for Title II. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Consolidated Application, Performance Goal Output Report in Title II. | | <p style="text-align: center;">Monitor Comments</p> <p>4/30/2018 4:57:11 PM Monitor Jerry Slamecka The Title II performance goal output report was submitted on November, 30, 2017.</p> |
| 4. Backup documentation exists for the performance goal report that aligns with the data indicated in the goals that would be used to determine success. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Data reports/summaries | | |
| If you have additional comments to make about this section, enter them here: | | | | | | |

Comments

The LEA appears to meet Title II requirements.

Title IV, Part A

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

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

Sec. 4101

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | | | |
|---|-------------------------------------|--------------------------|-------------------------------------|--|---------------------|--|-------------------|---|------------------|---|
| 1. The LEA involves stakeholders (parents, school staff, and community members) in the planning of the Title IV application and activities. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Meeting notices, agenda, sign-in sheets | | | | | | |
| 2. If the LEA distributed funds to schools, it targeted schools that have the greatest needs; have the highest percentages or numbers of children low-income; are identified for priority and focus; or are identified as persistently dangerous. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> Focus/Priority school status <input type="checkbox"/> Consolidated application Selection of Schools ranking page | | <table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>4/10/2018 11:51:13 AM Federal Programs Coordinator Cheryl Roknich As a charter school, we are only one school and district.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>4/30/2018 5:05:58 PM Monitor Jerry Slamecka The LEA is a k-12 cyber charter school with no overlapping grade spans.</td> </tr> </tbody> </table> | District Comments | 4/10/2018 11:51:13 AM Federal Programs Coordinator Cheryl Roknich As a charter school, we are only one school and district. | Monitor Comments | 4/30/2018 5:05:58 PM Monitor Jerry Slamecka The LEA is a k-12 cyber charter school with no overlapping grade spans. |
| District Comments | | | | | | | | | | |
| 4/10/2018 11:51:13 AM Federal Programs Coordinator Cheryl Roknich As a charter school, we are only one school and district. | | | | | | | | | | |
| Monitor Comments | | | | | | | | | | |
| 4/30/2018 5:05:58 PM Monitor Jerry Slamecka The LEA is a k-12 cyber charter school with no overlapping grade spans. | | | | | | | | | | |
| 3. LEA completed a performance goal for each area where funds are spent under Title IV. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Consolidated application Title IV Performance Goal Section | | | | | | |

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|--|-------------------------------------|--------------------------|--------------------------|---|---------------------|---|
| 4. The LEA continued to consult with stakeholders to improve the activities it conducts and coordinates implementation with other related activities conducted in the community | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Meeting notices, agenda, sign-in sheets, meeting minutes | | <p style="text-align: center;">Monitor Comments</p> <p>4/30/2018 5:11:53 PM Monitor Jerry Slamecka Progress was reviewed at the Dec. 5, 2017 and Feb. 27, 2018 Parent Advisory Council meetings.</p> |
| 5. LEA has only budgeted for 15% of the amount budgeted in Effective Use of Technology for technology infrastructure (devices, equipment, and software applications to address readiness shortfalls, blended learning technology software and platforms, the purchase of digital instructional resources, initial professional development activities, and one-time information technology purchases). | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Consolidated application showing funds in the Effective Use of Technology expenditure section | | <p style="text-align: center;">Monitor Comments</p> <p>4/30/2018 5:14:02 PM Monitor Jerry Slamecka Less than 15% was budgeted for technology infrastructure. (\$2,000)</p> |
| 6. If the LEA has received more than \$30,000 in Title IV funds, a needs assessment was completed (and will be completed once every 3 years). | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Needs Assessment with date | | |
| 7. If the LEA has received more than \$30,000 in Title IV funds, 20% has been budgeted for Well-Rounded Educational activities. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Consolidated application well-rounded narrative completed. <input checked="" type="checkbox"/> Consolidated application showing funds in the Well-Rounded expenditure section | | <p style="text-align: center;">Monitor Comments</p> <p>4/30/2018 5:13:25 PM Monitor Jerry Slamecka \$12,107 (20%) was budgeted for well-rounded education.</p> |

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | |
|---|-------------------------------------|--------------------------|--------------------------|---|---------------------|---|------------------|--|
| 8. If the LEA has received more than \$30,000 in Title IV funds, 20% has been budgeted for Safe and Healthy activities. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Consolidated application safe and healthy narrative completed. <input checked="" type="checkbox"/> Consolidated application showing funds in the Safe and Healthy expenditure section | | <table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>4/30/2018 5:14:49 PM Monitor Jerry Slamecka \$12,107 (20%) was budgeted for safe and healthy activities.</td> </tr> </tbody> </table> | Monitor Comments | 4/30/2018 5:14:49 PM Monitor Jerry Slamecka \$12,107 (20%) was budgeted for safe and healthy activities. |
| Monitor Comments | | | | | | | | |
| 4/30/2018 5:14:49 PM Monitor Jerry Slamecka \$12,107 (20%) was budgeted for safe and healthy activities. | | | | | | | | |
| 9. If the LEA has received more than \$30,000 in Title IV funds, some funds are budgeted for Effective Use of Technology activities. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Consolidated application Effective Use of Technology narrative completed. <input checked="" type="checkbox"/> Consolidated application showing funds in the Effective Use of Technology expenditure section | | | | |
| 10. All expenditures are supplemental in nature and do not supplant, or replace, activities the LEA is required to provide under state or local law, including board approved policy. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Expenditure printouts indicating detailed Title IV activities | | | | |

Comments

| |
|---|
| All requirements for Title IV appear to be met. |
|---|

Ed-Flex Waiver Review

Ed-Flex Waiver Review

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

SEC. 8401

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

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

Title VI-B REAP

Title VI-B REAP

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

Sec. 5201

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

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

Personnel Interviews

| Building | Date | Staff Member Interviewed | Staff Member Position |
|--------------------------|-----------|--------------------------|-----------------------|
| Pa. Cyber Charter School | 4/27/2018 | Shawn Larios | K 2 Principal |

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

The Pennsylvania Cyber Charter School

SCHOOL Level Monitoring

| | Name | Check if Interviewed |
|------------|--------------------|-------------------------------------|
| Principal: | Sean Jerald Barris | <input checked="" type="checkbox"/> |
| Parent: | Cynthia Wiatrak | <input checked="" type="checkbox"/> |
| Parent: | Heidi Stento | <input checked="" type="checkbox"/> |
| Parent: | Melissa Katsko | <input checked="" type="checkbox"/> |
| Parent: | _____ | <input type="checkbox"/> |
| Parent: | _____ | <input type="checkbox"/> |

Program Reviewers: Jerry Slamecka Visit Date: 4/27/2018

Title I: School Level

Component I: Appropriately State Certified

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

Sec. 1112(c)(6)
Sec. 1112(e)(1)(A)

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | | | |
|--|-------------------------------------|--------------------------|-------------------------------------|---|---------------------|---|-------------------|--|------------------|---|
| 1. All instructional paraprofessionals working in a Title I and Title II program are appropriately certified. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> List of paraprofessionals & their qualifications: HS Diploma plus 2 years of college (48 credits), AA Degree or local assessment | | <table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>4/10/2018 11:56:48 AM Federal Programs Coordinator Cheryl Roknich We have no paraprofessionals so this does not apply.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>4/30/2018 5:18:12 PM Monitor Jerry Slamecka The school does not employ any paraprofessionals.</td> </tr> </tbody> </table> | District Comments | 4/10/2018 11:56:48 AM Federal Programs Coordinator Cheryl Roknich We have no paraprofessionals so this does not apply. | Monitor Comments | 4/30/2018 5:18:12 PM Monitor Jerry Slamecka The school does not employ any paraprofessionals. |
| District Comments | | | | | | | | | | |
| 4/10/2018 11:56:48 AM Federal Programs Coordinator Cheryl Roknich We have no paraprofessionals so this does not apply. | | | | | | | | | | |
| Monitor Comments | | | | | | | | | | |
| 4/30/2018 5:18:12 PM Monitor Jerry Slamecka The school does not employ any paraprofessionals. | | | | | | | | | | |
| 2. Parents (in Title I schools only) are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Copy of Right-to-Know Teacher Qualifications letter and evidence of distribution date | | <table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>4/30/2018 5:18:52 PM Monitor Jerry Slamecka The RTK letter was distributed on 8/31/2017.</td> </tr> </tbody> </table> | Monitor Comments | 4/30/2018 5:18:52 PM Monitor Jerry Slamecka The RTK letter was distributed on 8/31/2017. | | |
| Monitor Comments | | | | | | | | | | |
| 4/30/2018 5:18:52 PM Monitor Jerry Slamecka The RTK letter was distributed on 8/31/2017. | | | | | | | | | | |
| 3. Parents (in Title I schools only) are notified if their child is assigned to or being taught for four or more consecutive weeks by a teacher who is not appropriately state certified. (This cannot be marked N/A.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | <input checked="" type="checkbox"/> Copy of Right-to-Know Four Consecutive Week letter <input type="checkbox"/> Evidence of distribution date, if applicable | | | | | | |

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

Component II: Transition Plan

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

Sec. 1112(b)(8)

Sec. 1112(b)(10)

Sec. 1114

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | |
|---|-------------------------------------|--------------------------|--------------------------|---|---------------------|---|------------------|---|
| 4. The School implements strategies to facilitate effective transitions for students. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Transition Plan | | <table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1115 482 2003 532">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1115 532 2003 850"> <p>4/30/2018 5:22:55 PM Monitor Jerry Slamecka The school conducts online orientation sessions that are archived for further use. 3rd grade teachers record videos for incoming students from grade 2. Face-to-face interviews with incoming students are conducted and students are assigned to an academic adviser. The school also conducts "who wants to know" events throughout the years on various topics.</p> </td> </tr> </tbody> </table> | Monitor Comments | <p>4/30/2018 5:22:55 PM Monitor Jerry Slamecka The school conducts online orientation sessions that are archived for further use. 3rd grade teachers record videos for incoming students from grade 2. Face-to-face interviews with incoming students are conducted and students are assigned to an academic adviser. The school also conducts "who wants to know" events throughout the years on various topics.</p> |
| Monitor Comments | | | | | | | | |
| <p>4/30/2018 5:22:55 PM Monitor Jerry Slamecka The school conducts online orientation sessions that are archived for further use. 3rd grade teachers record videos for incoming students from grade 2. Face-to-face interviews with incoming students are conducted and students are assigned to an academic adviser. The school also conducts "who wants to know" events throughout the years on various topics.</p> | | | | | | | | |

Component III: Parent and Family Engagement

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

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

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | |
|---|-------------------------------------|--------------------------|--------------------------|--|---------------------|---|------------------|---|
| <p>1. 1. Schools receiving Title I funds shall jointly develop with, and distribute to, Title I parents and family members a written parent and family engagement policy. Parents shall be notified of the policy in an understandable and uniform format and to the extent practicable in a language the parents can understand. The policy shall be made available to the local community and updated periodically to meet the changing needs of parents and the school. Required components:</p> <ul style="list-style-type: none"> • Convene an annual meeting at a convenient time, to which all Title I parents shall be invited and encouraged to attend, to inform parents of their schools Title I program and to explain the requirements of Title I and the right of parents to be involved. • Offer a flexible number of meetings, such as meetings in the morning or evening, and may provide, with Title I funds, transportation, child care, or home visits, as such services relate to parental involvement | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> School Parent and Family Engagement policy, Parent meeting agenda & sign-in sheets, and method of distribution | | <table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="1591 516 2011 573" style="text-align: center;">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1591 573 2011 889"> <p>4/30/2018 5:24:39 PM Monitor Jerry Slamecka The Parent Advisory Council consists of 8 parent volunteers. It reviewed the policy and other documents during the March 27, 2017 meeting.</p> </td> </tr> </tbody> </table> | Monitor Comments | <p>4/30/2018 5:24:39 PM Monitor Jerry Slamecka The Parent Advisory Council consists of 8 parent volunteers. It reviewed the policy and other documents during the March 27, 2017 meeting.</p> |
| Monitor Comments | | | | | | | | |
| <p>4/30/2018 5:24:39 PM Monitor Jerry Slamecka The Parent Advisory Council consists of 8 parent volunteers. It reviewed the policy and other documents during the March 27, 2017 meeting.</p> | | | | | | | | |

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|---|-----|---------|-----|--------------------------------------|---------------------|----------|
| <ul style="list-style-type: none"> • Involve parents, in an organized ongoing, and timely way, in the planning, review, and improvement of the Title I program, including the planning, review, and improvement of the school parent and family engagement policy and the joint development of the schoolwide program plan, if applicable, except that if a school has a process in place for involving parents in the joint planning and design of the schools programs, the school may use the process, if such process included an adequate representation of Title I. • Provide Title I parents <ul style="list-style-type: none"> ○ Timely information about Title I programs ○ A description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the achievement levels of the challenging State academic standards ○ If requested by parents, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children, and respond to any suggestions as soon as practicably possible. • If the schoolwide plan is not satisfactory to Title I parents, submit any parent comments on the plan when the school makes the plan available to the LEA. (Only applies to Schoolwide schools). • Shall educate teachers, specialized instructional support personnel, and other staff, with the assistance of parents, in the value and utility of contributions of parents and family members, and in how to reach out to, communicate with, and work with parents and family members as equal partners, implement and coordinate parent programs, and build ties between parents and family members and the school. | | | | | | |

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|---|-----|---------|-----|--------------------------------------|---------------------|----------|
| <ul style="list-style-type: none"> • Describes how the school will provide assistance to parents in understanding the State's academic content standards and student achievement standards, local academic assessments and how to monitor a child's progress and work with teachers to improve the achievement of their children. • States that a school-parent compact was jointly developed with parents and the compact outlines how parents, the entire school staff and students will share in the responsibility for improved student achievement. • Describes how the school provides materials and training to help parents to work with their children to improve their children's achievement, such as literacy training and using technology, as appropriate, to foster parent involvement. • States how the school will, to the extent feasible and appropriate, coordinate, and integrate parent involvement programs and activities with other Federal, State, and local programs including public preschool programs and conduct other activities, that encourage and support parents and family members in more fully participating in the education of their children. • States how the school will ensure that information related to school and parent programs, meetings, and other activities is sent to the parents and family members of participating children in a format and to the extent practicable, in a language the parents and family members can understand. • States how the school, to the extent practicable, will provide opportunities for the informed participation of parents and family members (including parents and family members who have limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children). | | | | | | |

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|--|-----|---------|-----|--|---------------------|--|
| <p>2. Convene an annual meeting at a convenient time, to which all Title I parents shall be invited and encouraged to attend, to inform parents of their schools Title I program and to explain the requirements of Title I and the right of parents to be involved.</p> | ☑ | ☐ | ☐ | <p>☑ Title I meeting agenda & sign-in sheets</p> | | <p style="text-align: center;">Monitor Comments</p> <p>4/30/2018 5:26:01 PM Monitor Jerry Slamecka The annual Title I meeting was held online on Oct. 30, 2017. The agenda and print out of attendance were reviewed.</p> |
| <p>3. 3. Each Title I school shall jointly develop with parents of Title I children a school parent compact that outlines how parents, the entire school staff, and students will share the responsibility for improved student academic achievement and the school and parents will build and develop a partnership to help children achieve the States high standards. The compact shall</p> <ul style="list-style-type: none"> - describe the schools responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables Title I children to meet the State academic standards, and the ways in which each parent will be responsible for supporting their childrens learning; volunteering in their childs classroom, and participating as appropriate, in decisions relating to the education of their children and positive use of extracurricular time, and - address the importance of communication between teachers and parents on an ongoing basis through at a minimum: parent-teacher conferences in elementary schools, at least annually, during which the compact shall be discussed as the compact relates to the individual childs achievement; frequent reports to parents on their childrens progress; reasonable access to staff, opportunities to volunteer and participate in their childs class, and observation of classroom activities; and ensuring two way meaningful communication between family members and school staff, and to the extent practicable, in a language that family members can understand. | ☑ | ☐ | ☐ | <p>☑ School-parent compact, Staff-parent meeting agenda, sign-in sheets and method of distribution</p> | | <p style="text-align: center;">Monitor Comments</p> <p>4/30/2018 5:36:37 PM Monitor Jerry Slamecka The school uses 4 different compacts to cover its different academic levels</p> |

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | |
|--|-------------------------------------|--------------------------|--------------------------|---|---------------------|---|------------------|--|
| 4. Title I Schools shall provide assistance to parents of Title I children in understanding such topics as the challenging State academic standards, State and local academic assessments, and how to monitor a child's progress and work with educators to improve the achievement of their children. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Title I meeting agenda & sign-in sheets <input type="checkbox"/> Staff/Parent meeting agendas and sign-in sheets | | | | |
| 5. Title I Schools shall provide materials and training to help parents to work with their children to improve their children's achievement, such as literacy training and using technology (including education about the harms of copyright piracy) as appropriate, to foster parent involvement. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Training materials, evaluations, agendas & sign-in sheets, calendar of events <input type="checkbox"/> Workshops | | <table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>4/30/2018 5:38:19 PM Monitor Jerry Slamecka The school conducts monthly online meetings for parents and students using BlackBoard Collaborate to provide assistance.</td> </tr> </tbody> </table> | Monitor Comments | 4/30/2018 5:38:19 PM Monitor Jerry Slamecka The school conducts monthly online meetings for parents and students using BlackBoard Collaborate to provide assistance. |
| Monitor Comments | | | | | | | | |
| 4/30/2018 5:38:19 PM Monitor Jerry Slamecka The school conducts monthly online meetings for parents and students using BlackBoard Collaborate to provide assistance. | | | | | | | | |
| 6. Title I Schools shall educate teachers, specialized instructional support personnel, principals and other school leaders, and other staff, with the assistance of parents, in the value and utility of contributions of parents, and in how to reach out to, communicate with, and work with parents as equal partners, implement and coordinate parent programs, and build ties between parents. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Staff/Parent meeting agendas and sign-in sheets <input type="checkbox"/> SPAC skits and staff agendas and sign in sheets | | <table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>4/30/2018 5:27:20 PM Monitor Jerry Slamecka The school requests suggestions for staff and administration areas of improvement on its annual survey.</td> </tr> </tbody> </table> | Monitor Comments | 4/30/2018 5:27:20 PM Monitor Jerry Slamecka The school requests suggestions for staff and administration areas of improvement on its annual survey. |
| Monitor Comments | | | | | | | | |
| 4/30/2018 5:27:20 PM Monitor Jerry Slamecka The school requests suggestions for staff and administration areas of improvement on its annual survey. | | | | | | | | |
| 7. Title I Schools shall to the extent feasible and appropriate, coordinate and integrate parent involvement programs and activities with other Federal, State, and local programs, including public preschool programs, and conduct other activities, such as parent resource centers, that encourage and support parents in more fully participating in the education of their children. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Transition Plan <input checked="" type="checkbox"/> Parent training materials, evaluations, agendas, calendar of events <input type="checkbox"/> Staff/Parent meeting agendas and sign-in sheets | | | | |

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|--|-------------------------------------|--------------------------|--------------------------|--|---------------------|----------|
| 8. Title I schools shall ensure that information related to school and parent programs, meetings, and other activities is sent to Title I parents in a format and, the extent practicable, in a language the parents can understand. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Translated documents such as fliers, letters, web site postings <input type="checkbox"/> Translated Schoolwide Plan | | |
| | | | | | | |
| If you have additional comments to make about this section, enter them here: | | | | | | |

Component IV: Schoolwide Programs

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

Sec. 1114

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

| Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments | | |
|---|-------------------------------------|--------------------------|--------------------------|---|---------------------|--|-------------------------|---|
| <p>1. Have a completed/revised Schoolwide Plan. Plan is based on a comprehensive needs assessment of the entire school that takes into account information on the academic achievement of children in relation to the challenging State academic standards, particularly the needs of those children who are failing, or are at-risk of failing, to meet the challenging State academic standards and any other factors as determined by the local educational agency; and includes a description of the strategies that the school will be implementing to address school needs, including a description of how such strategies will provide opportunities for all children, including each of the subgroups of students (as defined in section 1111(c)(2)) to meet the challenging State academic standards; use methods and instructional strategies that strengthen the academic program in the school, increase the amount and quality of learning time, and help provide an enriched and accelerated curriculum, which may include programs, activities, and courses necessary to provide a well-rounded education; and address the needs of all children in the school, but particularly the needs of those at risk of not meeting the challenging State academic standards.</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Copy of the School Level/Improvement Plan. Must provide agendas and sign-in sheets, demonstrating plan was updated within a year of the monitoring visit. | | <table border="1" style="width: 100%;"> <tr> <td style="text-align: center;">Monitor Comments</td> </tr> <tr> <td> 4/30/2018 5:40:58 PM Monitor Jerry Slamecka The school wide plan was reviewed by the parent Advisory Council on June 6, 2017. </td> </tr> </table> | Monitor Comments | 4/30/2018 5:40:58 PM Monitor Jerry Slamecka The school wide plan was reviewed by the parent Advisory Council on June 6, 2017. |
| Monitor Comments | | | | | | | | |
| 4/30/2018 5:40:58 PM Monitor Jerry Slamecka The school wide plan was reviewed by the parent Advisory Council on June 6, 2017. | | | | | | | | |
| <p>If you have additional comments to make about this section, enter them here:</p> | | | | | | | | |

Component V: Targeted Assistance

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

Sec. 1009 of ESSA 1115

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

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

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

Component VI: Fiscal Requirements

| Description | Requirements | Met | Not Met | N/A | Suggested Evidence of Implementation | Additional Evidence | Comments |
|--|---|-------------------------------------|--------------------------|--------------------------|---|---------------------|----------|
| 1. Time Documentation UGG Sec. 200.430 | 1. The LEA and Title I school maintain semi-annual certifications for all employees funded 100% from a single cost objective | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Semi-annual time certifications | | |
| | 2. The LEA and Title I school maintain time documentation/logs for prorated staff including the amount of time spent on each funding source activity; logs are signed by a supervisor and reconciled to payroll documentation on a monthly basis; or fixed schedule approval has been obtained from DFP | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Time logs <input checked="" type="checkbox"/> Staff schedules <input type="checkbox"/> Documentation of Fixed schedule semi-annual time documentation DFP approval | | |
| 2. Building Level Budget | 1. The LEA and Title I School maintain a building level budget documenting Title I expenditures | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> School's Title I building level budget including specific salary and benefits for personnel and supply orders for actual and anticipated expenditures, must be used for this analysis | | |
| If you have additional comments to make about this section, enter them here: | | | | | | | |

Comments

The school appears to meet all federal program requirements.